

Illinois Department of Revenue  
101 West Jefferson Street  
Springfield, Illinois 62708

INFORMATIONAL BULLETIN FY85-29

TO: All Illinois Retailers of Food

SUBJECT: Food Stamps

Recently there have been a number of inquiries about the sales tax on food purchased with food stamps. The purpose of this bulletin is to describe the treatment of these sales.

We do not consider receipts from this source to be subject to sales tax since the food stamp program is federally funded. Do not charge state, local, or mass transit taxes on such sales.

You should include receipts from food stamps in Line 1, "Total Receipts", of your return (Form RR-1-A) with all other receipts. Then deduct on Line 11, "Food Stamps", the receipts from these sales.

Should you have any questions, you may call us in Springfield at (217) 782-7897 or, in Chicago, at (312) 641-2150; or write to Illinois Department of Revenue, P.O. Box 4098, Springfield, IL 62708.

J. Thomas Johnson  
Director of Revenue

Issued: April, 1985

•