Illinois Department of Revenue
Roger D. Sweet, Director
101 West Jefferson Street
Springfield, Illinois 62794

INFORMATIONAL BULLETIN FY88-13

TO: All Registered Retailers

SUBJECT: County Supplementary Tax

HAVE YOU BEEN REPORTING COUNTY SUPPLEMENTARY TAX? IF NOT, YOU MAY BE
SUBJECT TO THE TAX AND NOT BE AWARE OF IT.

Effective July 1, 1986 the Department of Revenue began collecting
county supplementary tax on behalf of 85 counties. On July 1, 1987,
seven more counties were added to the list.

Those counties which have imposed this tax are shown on the back of
this bulletin. If you are located within one of counties shown in the
list - EVEN IF YOU ARE LOCATED IN AN INCORPORATED MUNICIPALITY - you
must collect this tax.

Do not be misled by the word "county." In the past you have had to deal
only with county occupation tax, and the municipal occupation tax. You
paid one or the other for each taxable location. Now, there is a third
local tax, county supplementary tax. This tax is referred to on the RR-
1-A under the section "Special Local Taxes." This tax is IN ADDITION to
any county occupation tax or municipal occupation tax you already
collect.

For an explanation of how to figure this tax, see the instructions for
line 50 on the back of your regular return.

If you have not previously collected this tax and should have, you
should complete the enclosed "special" amended return and mail it to us
with any tax due.

When you complete your "special" amended return be sure to enter your
Illinois Business Tax Number (registration number) and the liability
period or periods in the appropriate spaces on the return. You should
also indicate the I.B.T. (Reg.) number on all remittances.

Mail your "special" amended returns to:

Illinois Department of Revenue
Retailers' Occupation Tax
Springfield, Illinois 62796

FOR MORE INFORMATION

If you have questions or need more information, please call or write.
The phone numbers and address are provided at the top of this bulletin.

                    Roger D. Sweet

Director of Revenue

Issued: December 1987

   •