

**Illinois Department of Revenue
Regulations**

Title 86 Part 440 Section 440.130 Mutilated Stamps

TITLE 86: REVENUE

**PART 440
CIGARETTE TAX ACT**

Section 440.130 Mutilated Stamps

Where stamps have become mutilated or otherwise unfit for use, distributors shall file a claim with the Department, and if an investigation discloses that the stamps have not evidenced a taxable transaction, a credit will be issued.

(Source: Amended at 27 Ill. Reg. 1618, effective January 15, 2003)