

Illinois Department of Revenue
1500 South Ninth Street
Springfield, Illinois 62708

INFORMATIONAL BULLETIN FY84-19

TO: All Filers of Uniform Invoice Transaction Reporting Returns
(RR-556)

SUBJECT: Change to the State Sales Tax Rate (Public Act 83-14)

Effective January 1, 1984, the state sales tax rate will increase to 5% (from the current 4%). Local and mass transit district sales tax rates remain the same.

The tax rate you should charge (or pay) on any transaction is the rate which is in effect on the date of the sale. For this purpose, we will consider the date of sale to be the date of delivery to the purchaser. Therefore, if you enter into a sales contract in December, 1983 but the date of delivery to the purchaser is January 1, 1984 or after, you must charge the 5% state tax rate.

We are revising the tax return (Form-556) to reflect the new state sales tax rate. However, until we send you the revised return, it will be necessary for you to change manually the tax rate on line 5 from 4% to 5% for transactions which are subject to the increased rate.

Should you have further questions on this subject, you may call us at (217) 782-7897 or, if you are in Cook County, at (312) 641-2150.

J. Thomas Johnson
Director of Revenue

Issued: November, 1983

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