

COOK COUNTY DEPARTMENT OF REVENUE
NOTICE OF BULK SALES OR TRANSFER
FILING INSTRUCTIONS

Who must file this notice?

Any person or business that is a seller, transferor, purchaser or transferee of:

- A business or activity that requires him/her to pay or remit Cook County Tax.
- A major part of any of the assets of the business or activity.
- A major part of any one or more of the following assets sold, transferred or purchased in other than the ordinary and usual course of business:
 - The stock of goods or inventory,
 - Furniture or fixtures,
 - Real Property

Filing Date

The completed notice must be filed with the Department at least 45 days prior to the date of sale, transfer or purchase.

Unpaid Taxes, Penalties and Interest

Within 30 days after sale or transfer, the seller or transferor must remit to the Department any taxes, interest and penalties due or accrued, and not paid or remitted through the date of sale or transfer.

Mailing Address

Mail the completed form and a copy of the sales or transfer contract to:

Cook County Department of Revenue
Tax Compliance Unit
118 N. Clark Street, Room 1160
Chicago, IL 60602

Web: www.cookcountyil.gov/agency/departments-revenue