AUTHORITY: Implementing Sections 8, 9, 10 and 12 of the Retailers' Occupation Tax Act [35 ILCS 120/8, 9, 10 and 12] and Sections 908, 909, 910, 914, 915, 916 and 918 of the Illinois Income Tax Act [35 ILCS 5/908, 909, 910, 914, 915, 916 and 918] and Sections 17, 18, 19, 21 and 25 of the Cigarette Use Tax Act [35 ILCS 135/16, 17, 18, 21 and 25] and Sections 7, 8, 9a, 9b, 10 and 10a of the Cigarette Tax Act [35 ILCS 130/7, 8, 9a, 9b, 10 and 10a] and Sections 8-5, 8-6, 8-7 and 8-8 of the Liquor Control Act of 1934 [235 ILCS 5/8-5, 8-6, 8-7 and 8-8] and authorized by Section 12 of the Retailers' Occupation Tax Act [35 ILCS 120/12] and Section 1401 of the Illinois Income Tax Act [5 ILCS 5/1401] and Section 21 of the Cigarette Use Tax Act [35 ILCS 135/21] and Section 8 of the Cigarette Tax Act [35 ILCS 130/8] and Section 8-13 of the Liquor Control Act of 1934 [235 ILCS 5/8-13] and Section 39b20.1 of the Civil Administrative Code [20 ILCS 2502/39b20.1].