

A provider of software as a service is acting as a serviceman. If the provider does not transfer any tangible personal property to the customer, then the transaction generally would not be subject to Retailers' Occupation Tax, Use Tax, Service Occupation Tax, or Service Use Tax. If the provider transfers to the customer an API, applet, desktop agent, or a remote access agent to enable the customer to access the provider's network and services, it appears the subscriber is receiving computer software that is subject to tax. See 86 Ill. Adm. Code Parts 130 and 140. (This is a GIL.)

December 10, 2019

RE: Private Letter Ruling Request

Dear XXX:

This letter is in response to your letter dated August 23, 2018, in which you requested information. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at www.tax.illinois.gov to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

Our client, COMPANY, seeks a formal written determination concerning the sales taxability in Illinois of its revenues from its operations.

COMPANY is not under an audit and no litigation is pending with the Department. COMPANY is aware that the department has issued a Private Letter Ruling in the past to ENTITY (an entity that was acquired by COMPANY). Since that ruling was issued, COMPANY's product offerings has expanded and evolved, and in turn COMPANY is requesting an updated ruling to ensure proper compliance in the state of Illinois. That ruling dated July XX, 20XX, has been attached to this request.

Statement of Facts:

COMPANY is a national provider of information management services to healthcare providers, patients, insurers, and other entities involved in the health care industry. For over 40 years, COMPANY has been assisting clients with management of healthcare data and evolving their service offerings to adapt to changing technology, regulations, and industry needs. At this time, COMPANY operates three service lines which provide

independent service offerings for the unique needs of their respective clients. The basic operations of each of the lines of business are described below.

Information Services

COMPANY's largest service line is INFORMATION SERVICES (ROI). Through contracts established with medical service providers (e.g., hospitals, doctors' offices), the ROI group operates the medical records departments of these providers across the nation. These service providers do not typically pay COMPANY for operating these departments. Instead, COMPANY utilizes this position to provide the service of medical records retrieval, for a fee, to others who request a copy of these records.

The requester could be a patient, other medical provider, insurance company, or third-party representative of a patient, such as legal counsel. The requester will pay a fee for the service of retrieving the record, which may be delivered one of three ways: 1) an electronic export from a records database 2) an electronic scan of the medical record; or 3) as a paper copy. The requester is seeking the information contained in the medical record, regardless of the medium via which this information is provided.

In most states, the fee COMPANY can charge for this service is regulated by law or by a government agency, or the service may be mandated to be free of charge. COMPANY's contract with the medical provider often includes a certain number of no-charge records. Once this threshold is met, COMPANY may charge a fee to the facility to provide this service on their behalf. Under some contracts, the facility may request and be billed by COMPANY for records retrieval for internal use at the facility as well.

Data Services

COMPANY's DATA SERVICES business represents the XXXX largest division by revenue. This group provides records retrieval services primarily to health plans and other requesters. These requestors electronically issue to COMPANY a list of requested records, which COMPANY then attempts to retrieve, wherever they may be located.

In some cases, these records are in a records department operated by COMPANY's ROI division. When COMPANY operates the records department of the care facility, COMPANY representatives at that location will retrieve the record. In cases where COMPANY does not operate the medical records department of the provider, COMPANY will retrieve the record by remotely logging in the provider's EMR, receiving a fax or mailed record from the provider, the provider dropping a file on our online portal or sending a representative to that provider's medical records department to either scan or copy those records. The provider's office may require COMPANY to pay for the records, in which case COMPANY passes this cost on to its customer, with no mark up. Once the requested records are obtained, COMPANY may also perform additional processing on the records such as specialized coding and data extraction before delivering the records to the requesting client. The records are delivered to the requesting client as electronic records.

Information Management

The INFORMATION MANAGEMENT (HIM) group at COMPANY provides solutions for health care providers, and researchers for the collection, management, storage and use of healthcare data. HIM also facilitates the extraction of actionable information from that data. The two primary service options in this area are medical records Coding Services, Scanning and Storage Services and Data Abstraction Services.

Coding Services

Coding Services involve translating medical information (e.g., diagnoses, procedures, treatments, etc.) into industry-standard codes for use in Electronic Medical Records (“EMR”), risk adjustment services, insurance claim processing, and other uses. HIM’s coding products & services include 1) providing coding outsourcing services, 2) coding audits (e.g., review of coding work done by others), and 3) a Software as a Service (“SaaS”) version of HealthSource Gym that allows referential and industry guidance data to be accessed from any device with an internet connection and web browser.

HIM also offers SaaS (software as a service) tool which assists customers (health care providers and insurers) in managing their EMR audits which are conducted by various oversight agencies.

Scanning and Storage Services

Another service provided by HIM is Data Processing, which involves converting and updating an electronic medical record (EMR) to a new EMR. These services may include combining several records and/or formatting records. HIM also provides scanning services to convert paper records to electronic EMRs, and both physical and electronic records storage.

Data Abstraction Services

The Abstraction Services provided by HIM include various data mining of clinical data in order to extract and summarize relevant data from a population of medical records. The service is performed by experienced professionals who review voluminous records to identify and extract the relevant information. These procedures assist COMPANY’s clients with tasks such as reporting for government disease registries, extracting specific data from old medical records during electronic conversion, and extracting other information such as drug success rates, drug interactions, and health outcome data from medical records. The output of these abstraction services is a database of clinical data or modern electronic medical record, with summaries of specific data useful to the requesting client. For many data abstraction projects, the COMPANY team develops the database tool for data collection and performs redaction of personal health information from the record.

Following is a complete listing and description of each of the pertinent revenue streams of the company.

Revenue Category	Description
Abstraction Services - Data Processing	Fee for services of employees reviewing and entering key clinical data into a clinical database or electronic medical records. Electronic reports of abstraction services and ODS/research services
Abstraction Services Research and Oncology Data Services	Professional services associated with reviewing and entering clinical data to meet key markers for research projects and cancer registries.
Audit Services	Professional services to review prior coding determinations and correct or reclassify to more appropriate medical coding. Separate charge for a written report of audit services.
Audit Management Services	Fees for accessing a data base to manage Electronic Medical Records for audit review by various agencies
Data Processing	Fee for converting and updating electronic medical record (EMR) to new EMR.
Data Storage – Electronic	Fee for storage of electronic records on COMPANY's servers.
Data Storage – Physical	Fee for physical storage of records (i.e. Paper, Media, CD, Roll Film, Micro Fiche, VHS Tapes, X-Rays) on behalf of a customer by Ciox.
Denial Management Services	Charges associated with appealing denials of charges and associated recoding of bills for resubmission.
Postage	United States Postal Service Postage
Shipping	Shipping charges, may include FedEx, courier, etc.
Shipping & Handling	Shipping charges, may include FedEx, courier, etc., includes charges for handling
Pass Through	Reimbursement of direct costs in obtaining medical records from other medical records providers
Information Services	Fee for importation of data from

	provider to COMPANY's system and exportation of data out of COMPANY's system to provider. No additional services rendered.
Labor -Special Projects	Charges for special labor incurred conducting special projects where the work is directed by the customer typically on an hourly basis
Labor-Department Outsource	Charges associated with the outsource and management of a facility records management function – work not directly by customer
Photocopy Fees – Electronic	Charges for reproducing health records based on a per copy charge. Copies are electronic utilizing the method of fax or electronic delivery via FTP.
Photocopy Fees	Charges for reproducing health records based on a per copy charge. Copies are tangible.
Record Retrieval	Labor and other fees related to the search, retrieval and delivery of medical records including adding an item to a currently stored item, placing a retrieved item back into place and obtaining specific information from a retrieved item.
Scanning	Fee for paper charts and records scanned into repository or other storage/database solutions; set up fees, per keystroke cost and fees for indexing and burning records to cd or DVD's.
Software as a Service	Charges for subscription access to software and services not licensed to customers which allow facilitation of retrieval of records
Software Training	Online support and training related to software that resides on COMPANY servers. Implementation and integration services for customer systems to access COMPANY systems.
Fees	Notary, Certification, Affidavit, Deposition separately state on invoice
Medical Records	Labor to perform medical coding and

Coding	providing quality and productivity reports monthly
Coding Audit Report of Findings	A report that reviews the number of records reviewed, types of records and coding quality and documentation findings.
Late Fees	Fees for late payment
Professional Services	Configuration of electronically delivered software

Requested Advisement

Are the services provided by COMPANY those subject to the Retailer’s [sic] Occupation Tax, or does COMPANY meet the definition of a “de Minimis servicemen” and would not be required to be registered under the Retailer’s [sic] Occupation Tax Act?

Taxpayer’s Determination

The ROI service line is responsible for providing information contained within a patient’s medical records to the requesting parties. These parties may be medical practices, individual physicians, hospitals, or individual patients. The service line typically receives a request to retrieve and provide medical record information. This information is typically provided in the form of an Electronic Medical Record (EMR) to healthcare providers and other non-patient requesters and in tangible form to individual patients. Additional services included in the above list of revenue categories, which sometimes are provided and separately billed by the ROI division, are: Data Storage, Photocopying, Scanning, Record Retrieval, and Provision of Information.

The services provided by the DATA SERVICES service line are similar in nature to the ROI service line. The primary difference is that the DATA SERVICES group deals with high volume records retrieval services. These services are often requested by Insurance Companies and/or Law Firms. DATA SERVICES also may perform and separately bill for Data Storage, Photocopying, Scanning, record Retrieval, Provision of Information, and Report Services. Most of the records and information developed by this group are transmitted electronically, with no transfer of tangible personal property.

Services provided by the HIM service line are targeted to four distinct areas: 1) medical information coding services, 2) medical coding review and correction, 3) abstraction services and reports, and 4) audit management. All of the services listed above and described in more detail previously are without question provided to customers seeking specialized skills and knowledge to further produce information and/or provide a value adding service. All of the customers within this business line are exclusively seeking the knowledge, expertise, and results of the services provided.

The taxpayer does not believe any of COMPANY’s services as listed above are sales of tangible property taxable under 35 Ill. Comp. Stat. Ann. § 120/2. While a few services

may result in a paper record being transferred as incidence of the service, the Taxpayer does not believe this tangible output to be the true object of the transaction. Instead, the Taxpayer believes their services to be classified as those of servicemen under 35 Ill. Comp. Stat. Ann. § 115/3.

Under 35 Ill. Comp. Stat. Ann. § 115/3 incidental transfers of tangible personal property as part of the provision of services within the state of Illinois are subject to a tax. Ill. Admin. Code, tit. 86 § 140 has established 4 methods of calculating the tax owed, and the associated compliance procedures for each method.

The Taxpayer believes the appropriate method for addressing the taxation of their services is established under Ill. Admin. Code, tit. 86 § 140.108. This method looks at the ratio of the cost of tangible property transferred as part of their services to the total of their service receipts received in a year. If it is less than 35%, taxpayers are subject use tax on their purchases of tangible property, provided these taxpayers are not otherwise required to be registered under the Retailer's [sic] Occupational Tax.

The Taxpayer's cost for each of their service lines are primarily labor related costs, such as training, travel, and wages, and technology costs, such as EMR systems, scanning and printing systems, and software development. The costs of paper for the services that result in its output are will under the 35% threshold. Therefore, the Taxpayer believes the appropriate treatment will be for COMPANY to pay use tax on their purchases of tangible personal property used in performing their service in the state of Illinois. This treatment holds consistent with the Department's Private Letter Ruling issued to ENTITY, issued on July XX, 20XX, and the Taxpayer believes this Ruling has not been contradicted by changes of law or regulatory action since. The Taxpayer has not found any valid authority contrary to this position.

We have listed the revenue categories below, with our treatment of tax indicated for each:

Revenue Category	Treatment	Support
Abstraction Services	Use Tax Paid on Purchases	35 Ill. Comp. Stat. Ann. § 115/3; Ill. Admin. Code tit. 86 § 140.108
Abstraction Services Research	Use Tax Paid on Purchases	35 Ill. Comp. Stat. Ann. § 115/3; Ill. Admin. Code tit. 86 § 140.108
Audit Services	Use Tax Paid on Purchases	35 Ill. Comp. Stat. Ann. § 115/3; Ill. Admin. Code tit. 86 § 140.108
Audit Management Services	Use Tax Paid on Purchases	35 Ill. Comp. Stat. Ann. § 115/3; Ill. Admin. Code tit. 86 § 140.108
Data Processing	Use Tax Paid on Purchases	35 Ill. Comp. Stat. Ann. § 115/3; Ill. Admin. Code tit. 86 § 140.108

Data Storage-Electronic	Use Tax Paid on Purchases	35 Ill. Comp. Stat. Ann. § 115/3; Ill. Admin. Code tit. 86 § 140.108
Data Storage - Physical	Use Tax Paid on Purchases	35 Ill. Comp. Stat. Ann. § 115/3; Ill. Admin. Code tit. 86 § 140.108
Denial Management Services	Use Tax Paid on Purchases	35 Ill. Comp. Stat. Ann. § 115/3; Ill. Admin. Code tit. 86 § 140.108
Postage	Use Tax Paid on Purchases	35 Ill. Comp. Stat. Ann. § 115/3; Ill. Admin. Code tit. 86 § 140.108
Shipping	Use Tax Paid on Purchases	35 Ill. Comp. Stat. Ann. § 115/3; Ill. Admin. Code tit. 86 § 140.108
Shipping & Handling	Use Tax Paid on Purchases	35 Ill. Comp. Stat. Ann. § 115/3; Ill. Admin. Code tit. 86 § 140.108
Pass through	Use Tax Paid on Purchases	35 Ill. Comp. Stat. Ann. § 115/3; Ill. Admin. Code tit. 86 § 140.108
Expense Reimbursements	Use Tax Paid on Purchases	35 Ill. Comp. Stat. Ann. § 115/3; Ill. Admin. Code tit. 86 § 140.108
Information Services	Use Tax Paid on Purchases	35 Ill. Comp. Stat. Ann. § 115/3; Ill. Admin. Code tit. 86 § 140.108
Labor – Special Projects	Use Tax Paid on Purchases	35 Ill. Comp. Stat. Ann. § 115/3; Ill. Admin. Code tit. 86 § 140.108
Labor – Department Outsource	Use Tax Paid on Purchases	35 Ill. Comp. Stat. Ann. § 115/3; Ill. Admin. Code tit. 86 § 140.108
Photocopy Fees - Electronic	Use Tax Paid on Purchases	35 Ill. Comp. Stat. Ann. § 115/3; Ill. Admin. Code tit. 86 § 140.108
Photocopy Fees	Use Tax Paid on Purchases	35 Ill. Comp. Stat. Ann. § 115/3; Ill. Admin. Code tit. 86 § 140.108
Provision of Information	Use Tax Paid on Purchases	35 Ill. Comp. Stat. Ann. § 115/3; Ill. Admin. Code tit. 86 § 140.108
Record Retrieval	Use Tax Paid on Purchases	35 Ill. Comp. Stat. Ann. § 115/3; Ill. Admin. Code tit. 86 § 140.108
Scanning	Use Tax Paid on	35 Ill. Comp. Stat. Ann. § 115/3;

	Purchases	Ill. Admin. Code tit. 86 § 140.108
Software as a Service	Use Tax Paid on Purchases	35 Ill. Comp. Stat. Ann. § 115/3; Ill. Admin. Code tit. 86 § 140.108
Software Training	Use Tax Paid on Purchases	35 Ill. Comp. Stat. Ann. § 115/3; Ill. Admin. Code tit. 86 § 140.108
Fees	Use Tax Paid on Purchases	35 Ill. Comp. Stat. Ann. § 115/3; Ill. Admin. Code tit. 86 § 140.108
Medical Records Coding	Use Tax Paid on Purchases	35 Ill. Comp. Stat. Ann. § 115/3; Ill. Admin. Code tit. 86 § 140.108
Coding Audit Report of Findings	Use Tax Paid on Purchases	35 Ill. Comp. Stat. Ann. § 115/3; Ill. Admin. Code tit. 86 § 140.108
Late Fees	Use Tax Paid on Purchases	35 Ill. Comp. Stat. Ann. § 115/3; Ill. Admin. Code tit. 86 § 140.108
Professional Services	Use Tax Paid on Purchases	35 Ill. Comp. Stat. Ann. § 115/3; Ill. Admin. Code tit. 86 § 140.108

We appreciate your assistance in this matter and look forward to your correspondence. If you should have any additional questions or need additional or clarifying information, do not hesitate to ask. I can be reached at XXX-XXX-XXXX, or by email at EMAIL ADDRESS.

DEPARTMENT’S RESPONSE:

Sales Tax

The Illinois Retailers' Occupation Tax Act imposes a tax upon persons engaged in this State in the business of selling tangible personal property to purchasers for use or consumption. See 35 ILCS 120/2; 86 Ill. Adm. Code 130.101. In Illinois, Use Tax is imposed on the privilege of using, in this State, any kind of tangible personal property that is purchased anywhere at retail from a retailer. See 35 ILCS 105/3; 86 Ill. Adm. Code 150.101. These taxes comprise what is commonly known as “sales” tax in Illinois. If the purchases occur in Illinois, the purchasers must pay the Use Tax to the retailer at the time of purchase. The retailers are then allowed to reduce the amount of Use Tax they must remit by the amount of Retailers' Occupation Tax liability which they are required to and do pay to the Department with respect to the same sales. See 86 Ill. Adm. Code 150.130.

Service Transactions

Retailers' Occupation Tax and Use Tax do not apply to sales of service. Under the Service Occupation Tax Act, businesses providing services (*i.e.*, servicemen) are taxed on tangible personal

property transferred as an incident to sales of service. See 86 Ill. Adm. Code 140.101. The transfer of tangible personal property to service customers may result in either Service Occupation Tax liability or Use Tax liability for servicemen, depending upon which tax base they choose to calculate their liability.

Servicemen may calculate their tax base in one of four ways: (1) separately stated selling price; (2) 50% of the entire bill; (3) Service Occupation Tax on cost price if they are registered de minimis servicemen; or (4) Use Tax on cost price if the servicemen are de minimis and are not otherwise required to be registered under Section 2a of the Retailers' Occupation Tax Act.

Using the first method, servicemen may separately state the selling price of each item transferred as a result of sales of service. The tax is based on the separately stated selling price of the tangible personal property transferred. If servicemen do not wish to separately state the selling price of the tangible personal property transferred, those servicemen must use the second method where they will use 50% of the entire bill to their service customers as the tax base. Both of the above methods provide that in no event may the tax base be less than the cost price of the tangible personal property transferred. Under these methods, servicemen may provide their suppliers with Certificates of Resale when purchasing the tangible personal property to be transferred as a part of sales of service. They are required to collect the corresponding Service Use Tax from their customers.

The third way servicemen may account for their tax liability only applies to de minimis servicemen who have either chosen to be registered or are required to be registered because they incur Retailers' Occupation Tax liability with respect to a portion of their business. Servicemen may qualify as de minimis if they determine that their annual aggregate cost price of tangible personal property transferred incident to sales of service is less than 35% of their annual gross receipts from service transactions (75% in the case of pharmacists and persons engaged in graphic arts production). See 86 Ill. Adm. Code 140.101(f). This class of registered de minimis servicemen is authorized to pay Service Occupation Tax (which includes local taxes) based upon the cost price of tangible personal property transferred incident to sales of service. Servicemen that incur Service Occupation Tax collect the Service Use Tax from their customers. They remit tax to the Department by filing returns and do not pay tax to their suppliers. They provide suppliers with Certificates of Resale for the tangible personal property transferred to service customers.

The final method of determining tax liability may be used by de minimis servicemen that are not otherwise required to be registered under Section 2a of the Retailers' Occupation Tax Act. Servicemen may qualify as de minimis if they determine that the annual aggregate cost price of tangible personal property transferred as an incident of sales of service is less than 35% of the servicemen's annual gross receipts from service transactions (75% in the case of pharmacists and persons engaged in graphic arts production). Such de minimis servicemen handle their tax liability by paying Use Tax to their suppliers. If their suppliers are not registered to collect and remit tax, the servicemen must register, self-assess, and remit Use Tax to the Department. The servicemen are considered to be the end-users of the tangible personal property transferred incident to service. Consequently, they are not authorized to collect a "tax" from the service customers. See 86 Ill. Adm. Code 140.108.

The Department does not consider the viewing, downloading or electronically transmitting of video, text and other data over the internet to be the transfer of tangible personal property. However, if a company provides services that are accompanied with the transfer of tangible personal property, including computer software, such service transactions are generally subject to tax liability under one of the four methods set forth above.

If a transaction does not involve the transfer of any tangible personal property to the customer, then it generally would not be subject to Retailers' Occupation Tax, Use Tax, Service Occupation Tax, or Service Use Tax.

Computer Software

“Computer software’ means a set of statements, data, or instructions to be used directly or indirectly in a computer in order to bring about a certain result in any form in which those statements, data, or instructions may be embodied, transmitted, or fixed, by any method now known or hereafter developed, regardless of whether the statements, data, or instructions are capable of being perceived by or communicated to humans, and includes prewritten or canned software.” 35 ILCS 120/2-25. Generally, sales of “canned” computer software are taxable retail sales in Illinois. Canned computer software is considered to be tangible personal property regardless of the form in which it is transferred or transmitted, including tape, disc, card, electronic means, or other media. 86 Ill. Adm. Code 130.1935. However, if the computer software consists of custom computer programs, then the sales of such software may not be taxable retail sales. Custom computer programs or software are prepared to the special order of the customer. The selection of pre-written or canned programs assembled by vendors into software packages does not constitute custom software unless real and substantial changes are made to the programs or creation of program interfacing logic. See 86 Ill. Adm. Code 130.1935(c)(3). Computer software that is not custom software is considered to be canned computer software.

If transactions for the licensing of computer software meet all of the criteria provided in subsection (a)(1) of Section 130.1935, neither the transfer of the software nor the subsequent software updates will be subject to Retailers' Occupation Tax. A license of software is not a taxable retail sale if:

- A) It is evidenced by a written agreement signed by the licensor and the customer;
- B) It restricts the customer’s duplication and use of the software;
- C) It prohibits the customer from licensing, sublicensing or transferring the software to a third party (except to a related party) without the permission and continued control of the licensor;
- D) The licensor has a policy of providing another copy at minimal or no charge if the customer loses or damages the software, or permitting the licensee to make and keep an archival copy, and such policy is either stated in the license agreement, supported by the licensor’s books and records, or supported by a notarized statement made under penalties of perjury by the licensor; and

- E) The customer must destroy or return all copies of the software to the licensor at the end of the license period. This provision is deemed to be met, in the case of a perpetual license, without being set forth in the license agreement.

If a license of canned computer software does not meet all the criteria the software is taxable.

In order to comply with the requirements as set out in Section 130.1935(a)(1), there must be a written “signed” agreement. A license agreement in which the customer electronically accepts the terms by clicking “I agree” does not comply with the requirement of a written agreement signed by the licensor and customer. The Department recently decided an electronic license agreement in which the customer accepts the license by means of a signature in electronic form that is attached to or is part of the license, is verifiable, and can be authenticated will comply with the requirement of a written agreement signed by the licensor and customer. See ST-18-0010-PLR (Sept. 26, 2108) for examples of acceptable electronic signatures. A license agreement in which the customer electronically accepts the terms by clicking “I agree” remains unacceptable.

Computer software is defined broadly in the Retailers’ Occupation Tax Act. However, computer software provided through a cloud-based delivery system – a system in which computer software is never downloaded onto a client’s computer and is only accessed remotely – is not subject to tax. If a provider of a service provides to the subscriber an API, applet, desktop agent, or a remote access agent to enable the subscriber to access the provider’s network and services, the subscriber is receiving computer software. Although there may not be a separate charge to the subscriber for the computer software, it is nonetheless subject to tax, unless the transfer qualifies as a non-taxable license of computer software.

The Company is making sales of service and is a serviceman. As a serviceman, the Company does not incur Retailers’ Occupation Tax. Service Occupation Tax is imposed upon all persons engaged in the business of making sales of service on all tangible personal property transferred incident to a sale of service, including computer software (35 ILCS 115/3), and is calculated as explained above.

I hope this information is helpful. If you have further questions related to the Illinois sales tax laws, please visit our website at www.tax.illinois.gov or contact the Department’s Taxpayer Information Division at (217) 782-3336.

Very truly yours,

Richard S. Wolters
Associate Counsel

RSW:bkl