

**Illinois Department of Revenue
Regulations**

Title 86 Part 475 Section 145 Claims and Credit Memoranda

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 475
ILLINOIS HYDRAULIC FRACTURING TAX ACT

Section 475.145 Claims and Credit Memoranda

Operators withholding tax and filing returns and first purchasers may file claims in accordance with Sections 6, 6a and 6b of the Retailers' Occupation Tax Act.