

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 130 Section 130.2535 Revocation and Withdrawal**

**TITLE 86: REVENUE  
PART 130  
RETAILERS' OCCUPATION TAX**

**Section 130.2535 Revocation and Withdrawal**

- a) The Department may revoke a Direct Pay Permit for a violation of any of the provisions of the Retailers' Occupation Tax, the Use Tax, or any local occupation taxes administered by the Department. If the Department seeks revocation of a Direct Pay Permit, it shall notify the permit holder of the basis for its determination to revoke the permit, as well as the time and date of the revocation hearing. Revocation proceedings shall be held in a manner consistent with Section 2b of the Retailers' Occupation Tax Act [35 ILCS 120/2b].
- b) Direct Pay Permit holders may withdraw from the program at any time by providing written notice to the Department. Withdrawal will be effective as of the end of the permit holder's normal reporting period following the date of the written notice of withdrawal.
- c) Any person whose Direct Pay Permit status is either voluntarily withdrawn or whose permit has been revoked by action of the Department must immediately notify all vendors from whom purchases are made, advising them that the Direct Pay Permit issued to them is no longer valid.

(Source: Added at 26 Ill. Reg. 5946, effective April 15, 2002)