

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 555 Vending Machine Information Returns
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**PART 130
RETAILERS' OCCUPATION TAX**

Section 130.555 Vending Machine Information Returns

Through December 31, 2011 any person who engages in the business of selling tangible personal property at retail through a vending machine or through vending machines shall file an information report or return with the Department by January 31 of the number of vending machines that person was using in his or her business of selling tangible personal property at retail on the preceding December 31. For information as to what constitutes engaging in the business of selling tangible personal property at retail through vending machines, see Section 130.2135. Beginning January 1, 2012, if a person who is registered to sell tangible personal property through a vending machine adds an additional vending machine, he or she shall request an additional sub-certificate and report to the Department the number of sub-certificates of registration being requested, as well as the total number of vending machines from which he or she makes retail sales. Additional sub-certificates of registration may be requested electronically on the Department's website at www.tax.illinois.gov.

(Source: Amended at 42 Ill. Reg. 2850, effective January 26, 2018)