

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 715	Sub-Certificates of Registration
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**PART 130
RETAILERS' OCCUPATION TAX**

SUBPART G: CERTIFICATE OF REGISTRATION

Section 130.715 Sub-Certificates of Registration

- a) When a registered taxpayer, such as a company operating chain stores, engages in the business of selling tangible personal property at retail in this State from more than one location, the Department shall furnish to that registered taxpayer a sub-certificate of registration for each additional place of business.
- b) Each sub-certificate will bear the same registration number as that appearing upon the certificate of registration to which the sub-certificate relates.
- c) If the applicant will sell tangible personal property at retail through vending machines, the Department shall furnish the applicant with a sub-certificate of registration for each vending machine, and the applicant shall display the appropriate sub-certificate of registration on each vending machine by attaching the sub-certificate of registration to a conspicuous part of the vending machine.
- d) Beginning January 1, 2012, *if a person who is registered to sell tangible personal property at retail through vending machines adds an additional vending machine or additional vending machines to the number of vending machines he or she uses in his or her business of selling tangible personal property at retail, he or she shall contact the Department, on a form prescribed by the Department, to request an additional sub-certificate or additional sub-certificates of registration, as applicable. With each such request, the applicant shall report the number of sub-certificates of registration being requested, as well as the total number of vending machines from which retail sales are being made.* (Section 2a of the Act) 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)