

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.735 Certificate Not Transferable

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

Section 130.735 Certificate Not Transferable

- a) A certificate or sub-certificate of registration is not transferable, and should be destroyed in case the taxpayer's place of business to which such certificate or sub-certificate applies is discontinued by him. Where any place of business of the taxpayer is moved to another location, the Department should be advised immediately of such removal, and of the destruction of the certificate or sub-certificate of registration at the former location. Upon application, a duplicate certificate or sub-certificate of registration, bearing the same number as that appearing upon the original, will be issued.
- b) If a corporation or other business is no longer in existence due to a reorganization, merger, consolidation, dissolution, or other organizational change, the corporation, other business, or surviving or new corporation must notify the Department of such change in the business' organizational status and terminate the registration of any corporation or other business that is no longer in existence. (See 86 Ill. Adm. Code 130.520.) Any new entities arising from a reorganization, merger, consolidation, dissolution or other organizational change must complete a registration application and register the new entity with the Department prior to conducting business. New or surviving entities should not conduct business nor file returns under the registration number for the corporation or other business that is no longer in existence. The returns for the new or surviving business should be filed under the registration number assigned to the new or surviving corporation. If a new or surviving entity does file returns under an incorrect registration number (i.e., the registration number for the corporation or other business that is no longer in existence), penalties and interest may be incurred.

(Source: Amended at 24 Ill. Reg. 15104, effective October 2, 2000)