

**Illinois Department of Revenue
Regulations**

Title 86 Part 140 Section 140.1005 Receipt to be Obtained for Tax Payments

TITLE 86: REVENUE

**PART 140
SERVICE OCCUPATION TAX**

Section 140.1005 Receipt to be Obtained for Tax Payments

A serviceman who pays tax to his supplier may request and obtain from the supplier a receipt for the amount of tax paid. The receipt may be in the form of a separate itemization of the tax on the supplier's sales invoice or other document covering the sale. The receipt should always indicate the amount, description and selling price of the tangible personal property to which the tax applies. Suppliers must furnish such receipts on request.

(Source: Amended at 25 Ill. Reg. 4971, effective March 23, 2001)