

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 140 Section 140.1020 Use of Bracket Chart**

**TITLE 86: REVENUE  
PART 140  
SERVICE OCCUPATION TAX**

**Section 140.1020 Use of Bracket Chart**

Suppliers who are required to collect the tax from servicemen under the provisions of the Act shall use the applicable tax collection bracket chart as prescribed in Subpart D of the Use Tax Regulations (86 Ill. Adm. Code 150) for the rate of tax or combined taxes which apply to the transaction.

(Source: Amended at 4 Ill. Reg. 24, p. 550, effective June 1, 1980 )