

**Illinois Department of Revenue
Regulations**

**Title 86 Part 140 Section 140.1201 When Lessee of Premises May File Return
for Leased Department**

TITLE 86: REVENUE

**PART 140
SERVICE OCCUPATION TAX**

SUBPART L: LEASED PORTIONS OF LESSOR'S BUSINESS PLACE

Section 140.1201 When Lessee of Premises May File Return for Leased Department

When a serviceman or supplier leases to other persons, for use in engaging in the business of selling services or of selling tangible personal property to servicemen for resale as an incident to sales of service, certain parts of the premises in which the lessor conducts his business, each such lessee may file his own tax returns with the Department if he operates under his own trade name, and a separate identify from the lessor is made know to the general public.

(Source: Amended and effective August 20, 1963)