

**Illinois Department of Revenue
Regulations**

Title 86 Part 140 Section 140.1205 When Lessor Should File Return for Leased Department
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TITLE 86: REVENUE

**PART 140
SERVICE OCCUPATION TAX**

Section 140.1205 When Lessor of Premises Should File Return for Leased Department

If the lessee operates under the identify of the lessor, then the lessor should account to the State for the lessee's tax on his Service Occupation Tax return. If the lessor is required to be responsible for the Service Occupation Tax of a leased department, and the lessor permits the lessee to file his own Service Occupation Tax return, the Department of Revenue reserves the right to proceed against the lessor or the lessee or both in the event that the Service Occupation Tax liability incurred by virtue of the operation of such leased department is not properly discharged.

(Source: Amended and effective August 20, 1963)