

**Illinois Department of Revenue
Regulations**

Title 86 Part 140 Section 140.1305 When Purpose of Serviceman's Purchase is Unknown

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

Section 140.1305 When Purpose of Serviceman's Purchase is Unknown

- a) If a serviceman registered to remit Service Occupation Tax is unable to determine, at the time he purchases tangible personal property, how he will ultimately dispose of such property, he may certify to his supplier that he is buying all of such tangible personal property for resale and will thereafter account to the Department for the tax on disposing of such property. However, no such certificate shall be valid unless the serviceman who signs it has an active registration or resale number from the Department and includes such number in such certificate.

- b) Upon the ultimate disposition of such tangible personal property by the serviceman, described in subsection (a) of this Section, he shall remit to the Department either Service Occupation Tax, including any applicable local taxes, on the selling or cost price of the tangible personal property transferred to service customers, or Use Tax for items consumed by him in conducting his business. Any tangible personal property that the serviceman sells "over-the-counter" is subject to Retailers' Occupation Tax.

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