

**Illinois Department of Revenue
Regulations**

Title 86 Part 140 Section 140.1701 General Information

TITLE 86: REVENUE

**PART 140
SERVICE OCCUPATION TAX**

SUBPART Q: POWER OF ATTORNEY

Section 140.1701 General Information

Taxpayers under the Service Occupation Tax Act may appoint other persons to act as their attorneys for the purpose of filing returns and performing other acts under the Act in the same manner and to the same extent as they may under Subpart R of the Retailers' Occupation Tax Regulations.

(Source: Amended and effective May 21, 1962)