

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 140 Section 140.305 Refunds by Serviceman**

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

**Section 140.305 Refunds by Serviceman**

Where a serviceman has made a sale of service and has paid the applicable Service Occupation Tax to the Department, and then subsequently refunds to his customer the amount paid by the customer for the service and where such refund is the result of the return of tangible personal property previously transferred to the customer as an incident to that sale of service, the serviceman may take a deduction for the returned merchandise on his monthly return.

(Source: Amended at 14 Ill. Reg. 262, effective January 1, 1990 )