

**Illinois Department of Revenue
Regulations**

Title 86 Part 140 Section 140.401 Monthly Returns When Due – Contents of Returns

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 140
SERVICE OCCUPATION TAX

SUBPART D: TAX RETURNS

Section 140.401 Monthly Returns When Due – Contents of Returns

- a) Except as provided in Section 140.405 of this Subpart, on or before the twentieth day of each calendar month, every serviceman registered with the Department is required to file a return with the Department covering the preceding month, stating the name of the person filing the return, his residence address, the address of his or her principal place of business and the address of his or her principal place of business in this State (if that is a different address) and each address from which he or she engages in that taxable business as a serviceman. When the serviceman has more than one business registered with the Department under separate registrations, that serviceman shall file separate returns for each separately registered business. *On and after January 1, 2018, with respect to servicemen whose annual gross receipts average \$20,000 or more, all returns required to be filed pursuant to the Act shall be filed electronically. Servicemen who demonstrate that they do not have access to the Internet or demonstrate hardship in filing electronically may petition the Department to waive the electronic filing requirement.* [35 ILCS 115/9]
- b) Information Required in Taxpayer's Return. A taxpayer's return shall disclose the following:
- 1) total tax base for the return period;
 - 2) the amount of tax due;
 - 3) the total of the tax and penalty; and
 - 4) other information the Department may require on the tax form.
- c) **1.75% Allowance to Serviceman for Collecting State Tax**
After entering his or her State Service Occupation Tax liability on the return, the serviceman may then deduct 1.75% of that liability as compensation for acting as a collector of the tax. The minimum discount, over the entire period of any given calendar year, for any single serviceman (if that serviceman has that much tax to remit) shall be \$5.00 for the calendar year. This allowance against the State tax is available only when the tax is remitted with a return that is filed when due under the Act; it is not available in any case in which the tax is paid late. Servicemen required to file returns electronically pursuant to the Act who fail to file their returns electronically may not take the discount allowed to reimburse servicemen for the expenses incurred in keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on

request.

(Source: Amended at 42 Ill. Reg. 19034, effective October 3, 2018)