

**Illinois Department of Revenue
Regulations**

Title 86 Part 140 Section 140.410 Final Return

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

Section 140.410 Final Return

Notwithstanding any other provision in the Act concerning the time within which a serviceman may file his return, in the case of any serviceman who ceases to engage in a kind of business which makes him responsible for filing returns under the Act, such serviceman shall file a final return under the Act with the Department not more than one month after discontinuing such business.

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