

**Illinois Department of Revenue
Regulations**

Title 86 Part 140 Section 140.415 Taxpayer's Duty to Obtain Form

TITLE 86: REVENUE

**PART 140
SERVICE OCCUPATION TAX**

Section 140.415 Taxpayer's Duty to Obtain Form

Returns shall be filed on forms prescribed and furnished by the Department. It is the duty of the taxpayer to obtain forms, and failure to obtain them will not be an excuse for failure to file returns when and as required by law.

(Source: Amended at 3 Ill. Reg. 44, p. 198, effective October 19, 1979.)