

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 140 Section 140.425 Filing of Returns for Serviceman by their Suppliers Under Certain Circumstances</b>
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**TITLE 86: REVENUE**

**PART 140  
SERVICE OCCUPATION TAX**

**Section 140.425 Filing of Returns for Serviceman by their Suppliers Under Certain Circumstance:**

For greater simplicity of administration, it shall be permissible for manufacturers, importers and wholesalers whose products are sold by numerous servicemen in Illinois, and who wish to do so, to assume the responsibility for accounting and paying to the Department all tax accruing under the Act with respect to such sales, if the servicemen who are affected do not make written objection to the Department to this arrangement and provided that such arrangement in any given case is acceptable to the Department.

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