

**Illinois Department of Revenue
Regulations**

Title 86 Part 140 Section 140.430 Incorporation by Reference

TITLE 86: REVENUE

**PART 140
SERVICE OCCUPATION TAX**

Section 140.430 Incorporation by Reference

86 Ill. Adm. Code 130.525, 130.530, 130.535, 130.545 and 130.560 are incorporated herein by reference and made a part hereof insofar as such Sections can be applied, without conflict, to comparable Service Occupation Tax situations.

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