

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 140 Section 140.601 General Information**

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

**SUBPART F: REGISTRATION UNDER THE SERVICE OCCUPATION TAX ACT**

**Section 140.601 General Information**

- a) Any supplier or serviceman maintaining a place of business in this State, who is required to collect or to pay to the Department (or who voluntarily does so) the Retailers' Occupation Tax, the Use Tax, the Service Occupation Tax or the Service Use Tax, is required to obtain only one Certificate of Registration from the Department. Such certificate is valid for the purpose of all of said taxes.
- b) Every supplier and every serviceman maintaining a place of business in this State who does not already have such a certificate is required to apply for one to the Department upon a form furnished by the Department. (For information on what constitutes "maintaining a place of business in this State", see Subpart E of this Part.)
- c) Each supplier and each serviceman who is registered with the Department must file with the Department a list of the names and addresses of all of his agents operating in this State and the location of any and all of his distribution or sales houses.
- d) A supplier who is not required to register under the Act may voluntarily register with the Department as a tax collector. Such a supplier who voluntarily registers will then have all of the rights and duties of a supplier who is required to register under the Act, including the duty to collect and remit the tax.
- e) Subpart G of the Regulations promulgated under the Retailers' Occupation Tax Act (86 Ill. Adm. Code 130) is applicable, and is incorporated herein by reference, except for provisions concerning special requirements pertaining to vending machines.

(Source: Amended at 6 Ill. Reg. 2897, effective March 3, 1982)