

**Illinois Department of Revenue
Regulations**

Title 86 Part 140 Section 140.801 General Information

TITLE 86: REVENUE

**PART 140
SERVICE OCCUPATION TAX**

SUBPART H: PENALTIES, INTEREST AND PROCEDURES

Section 140.801 General Information

All civil penalties, provisions concerning interest and procedures (such as the making of assessments, the venue and mode of conducting hearings, subpoenas, matters pertaining to judicial review and other procedural subjects), together with statutes of limitation (except that these apply from the date when the tax is due rather than from the date when the gross receipts are received), are the same under the Service Occupation Tax Act as under the Retailers' Occupation Tax Act (see Retailers' Occupation Tax Regulations, 86 Ill. Adm. Code 130,. Subpart I and Ill. Rev. Stat. 1991, ch 120, pars. 440-453) [35 ILCS 120/1-120/14]. For information concerning civil penalties and interest see the Uniform Penalty and Interest Act [35 ILCS 735/3-1 - 735/3-9] and 86 Ill. Adm. Code 700. For information concerning criminal penalties, see Section 15 of the Service Occupation Tax Act.

(Source: Amended at 18 Ill. Reg. 1550, effective January 13, 1994)