

**Illinois Department of Revenue
Regulations**

Title 86 Part 140 Section 140.901 Written Opinions

TITLE 86: REVENUE

**PART 140
SERVICE OCCUPATION TAX**

SUBPART C: BASE OF THE TAX

SUBPART I: WHEN OPINIONS FROM THE DEPARTMENT ARE BINDING

Section 140.901 Written Opinions

- a) Taxpayers must not rely on verbal opinions from Department employees, but will be protected only if the opinion from the Department is in writing. For Department rules concerning the binding effect of Private Letter Rulings and General Information Letters, see 2 Ill. Adm. Code 1200.
- b) For Department rules concerning the rescission of Private Letter Rulings, see 2 Ill. Adm. Code 1200.
- c) As used in this Part, "Regulation" means any Department rule or regulation of general application, whether called a "Rule", a "Regulation", an "Article", a "Section", a "Part" or something else.

(Source: Amended at 25 Ill. Reg. 4971, effective March 23, 2001)