

**Illinois Department of Revenue
Regulations**

Title 86 Part 230 Section 230.105 Registration and Returns

TITLE 86: REVENUE

**PART 230
HOME RULE COUNTY SERVICE OCCUPATION TAX**

Section 230.105 Registration and Returns

- a) A serviceman's registration under the Service Occupation Tax Act (Ill. Rev. Stat. 1989, ch. 120, pars. 439.101 et seq.) or the Illinois Retailers' Occupation Tax Act (Ill. Rev. Stat. 1989, ch. 120, pars. 440 et seq.) is sufficient for the purposes of the Home Rule County Service Occupation Tax Act. No special registration for the Home Rule County Service Occupation Tax is required.
- b) The information required for the Home Rule County Service Occupation Tax shall be furnished on the taxpayer's Illinois Service Occupation Tax return form.
- c) The provisions of the Service Occupation Tax Regulations (86 Ill. Adm. Code 140) are herein incorporated by reference and made a part of this Part.

(Source: Amended at 15 Ill. Reg. 5796, effective April 9, 1991)