

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 230 Section 230.110 Claims to Recover Erroneously Paid Tax</b>
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**TITLE 86: REVENUE**

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

**Section 230.110 Claims to Recover Erroneously Paid Tax**  
**Section 230.110 Claims to Recover Erroneously Paid Tax**

Claims for Multiple Taxes. If a claimant files a claim for refund on a transaction which was subject to State and local taxes administered by the Department, the claim need not be filed separately for each type of tax. A single claim for the total of all applicable taxes will suffice. The claim will be audited, heard, or otherwise processed as a single claim whenever possible. A single credit memorandum will be issued which may be used by the claimant or his authorized assignee to pay State or local tax liability.

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