

**Illinois Department of Revenue
Regulations**

Title 86 Part 280 Section 280.105 Registration and Returns

TITLE 86: REVENUE

**PART 280
HOME RULE MUNICIPAL SERVICE OCCUPATION TAX**

Section 280.105 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 Retailers' Occupation Tax Act (Ill. Rev. Stat. 1989, ch. 120, pars. 440 et seq.) is sufficient for the purposes of the Home Rule Municipal Service Occupation Tax Act. No special registration for any municipality's Home Rule Service Occupation Tax is required.
- b) The information required for the Home Rule Municipal Service Occupation Taxes shall be furnished on the taxpayer's Illinois Service Occupation Tax return form.

(Source: Amended at 15 Ill. Reg. 6290, effective April 11, 1991)