

**Illinois Department of Revenue
Regulations**

Title 86 Part 320 Section 320.110 Claims to Recover Erroneously Paid Tax

TITLE 86: REVENUE

**PART 320
REGIONAL TRANSPORTATION AUTHORITY
RETAILERS' OCCUPATION TAX**

Section 320.110 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 shall suffice. The claim shall be audited, heard, or otherwise processed as a single claim whenever possible. A single credit memorandum shall 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. 6316, effective April 11, 1991)