

**Illinois Department of Revenue
Regulations**

Title 86 Part 380 Section 380.105 Registration and Returns

TITLE 86: REVENUE

**PART 380
METRO EAST MASS TRANSIT DISTRICT
SERVICE OCCUPATION TAX**

Section 380.105 Registration and Returns

- a) A serviceman's registration under the Service Occupation Tax or the Retailers' Occupation Tax Act (Ill. Rev. Stat. 1979, ch. 120, pars. 440 et seq.) is sufficient for the purposes of Section 5.01(c) of the Local Mass Transit District Act. No special registration for Metro East Mass Transit District Service Occupation is required.

- b) Every taxpayer must file a return each month for each district to which he owes Metro East Mass Transit District Service Occupation Tax. However, the information required for the Metro East Mass Transit District Service Occupation Taxes may be furnished on the taxpayer's Service Occupation Tax return form in the additional space that is provided on that form for reporting Metro East Mass Transit District Service Occupation Tax informati

(Source: Amended at ___ Ill. Reg. ____, effective _____)