

**Illinois Department of Revenue
Regulations**

Title 86 Part 510 Section 510.130 Certificate of Registration

TITLE 86: REVENUE

**PART 510
THE PUBLIC UTILITIES REVENUE ACT**

Section 510.130 Certificate of Registration

- a) An application for a Certificate of Registration shall be filed with the Department by every person subject to The Public Utilities Revenue Tax Act, whereupon the Department will assign an account number to each such taxpayer and will issue a Certificate of Registration to such taxpayer. Such certificate is required to be conspicuously displayed at the taxpayer's principal place of business. For each additional location at which the taxpayer does business, the Department will furnish a Sub-Certificate of Registration which will bear the same account number as that appearing on the taxpayer's master Certificate of Registration, and which may be conspicuously displayed at the place of business for which such Sub-Certificate of Registration is issued.
- b) If any Certificate or Sub-Certificate is destroyed or defaced as a result of natural wear and tear, upon certification of this fact on a proper form to the Department, a duplicate copy or copies thereof will be issued to the taxpayer.
- c) Certificates of Registration are non-transferable and must be returned to the Department in case the taxpayer's place of business is sold or discontinued. Where the taxpayer's place of business is moved to another location, the Certificate must be removed and returned to the Department and the Department advised of such change in location.