

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 510 Section 510.180 Services Furnished to Officers or Employees</b>
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**TITLE 86: REVENUE**

**PART 510  
THE PUBLIC UTILITIES REVENUE ACT**

**Section 510.180 Services Furnished to Officers or Employees**

A taxpayer is liable for tax with respect to gross receipts from services within the Act furnished to his officers or employees, whether at regular rates or at reduced rates. This rule applies equally when the consideration for services within the Act so furnished takes the form of a deduction from or adjustment in wages or salaries payable to officers or employees, or when it takes the form of services rendered to the taxpayer by employees for which no specific compensation is paid.