

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 510 Section 510.185 Interdepartmental Transfers**

**TITLE 86: REVENUE**

**PART 510  
THE PUBLIC UTILITIES REVENUE ACT**

**Section 510.185 Interdepartmental Transfers**

a) The furnishing of electricity between the various departments of a taxpayer does not result in any liability for tax under the Act, notwithstanding that one department of the taxpayer receiving such services is, for accounting purposes, charged with the value of the services by another department of the same taxpayer rendering such services.

b) However, where services within the Act are rendered to a separate corporation or legal entity for use or consumption and not for resale, the taxpayer rendering the service is liable for tax with respect to his gross receipts from such transactions.

c) It is immaterial that services within the Act so furnished by a taxpayer are furnished to his wholly-owned subsidiary, or that the two corporations may be wholly or partially under a common ownership or management. The Department will not disregard separate corporate entities in applying the Act.

(Source: Amended at \_\_\_ Ill. Reg. \_\_\_\_, effective \_\_\_\_\_)