

**Illinois Department of Revenue
Regulations**

Title 86 Part 694 Section 694.105 Registration and Returns

TITLE 86: REVENUE

PART 694

NON-HOME RULE MUNICIPAL SERVICE OCCUPATION TAX

Section 694.105 Registration and Returns

- a) A serviceman's registration under the Illinois Service Occupation Tax Act [35 ILCS 115] or the Illinois Retailer's Occupation Tax Act [35 ILCS 120] is sufficient for the Non-Home Rule Municipal Service Occupation Tax Act. No special registration for the Non-Home Rule Municipal Service Occupation Tax is required.
- b) The information required for the Non-Home Rule Municipal Service Occupation Tax shall be furnished on the taxpayer's Service Occupation Tax return form.