

**Illinois Department of Revenue
Regulations**

Title 86 Part 694 Section 694.110 Claims to Recover Erroneously Paid Tax

TITLE 86: REVENUE

PART 694

NON-HOME RULE MUNICIPAL SERVICE OCCUPATION TAX

Section 694.110 Claims to Recover Erroneously Paid Tax

Claims for Multiple Taxes. If a claimant files a claim for refund on a transaction that was subject to State and local taxes administered by the Department, the claim need not be filed separately for each type of tax. A single claim for the total of all applicable taxes will suffice. The claim will be audited, heard, or otherwise processed as a single claim whenever possible. A single credit memorandum will be issued that may be used by the claimant or his authorized assignee to pay State or local tax liability as authorized in 86 Ill. Adm. Code 140.1505(b)(1).