SUBPART A: NATURE OF TAX

Section

140.101 Basis and Rate of the Service Occupation Tax

140.105 Calculation of Tax Incurred by Servicemen – Threshold Determination of Cost Ratio

140.106 When Cost Ratio is 35% or Greater, Service Occupation Tax Liability Is Incurred by Servicemen on Their Selling Price

140.108 "De Minimis" Servicemen Who Incur Use Tax on Their Cost Price

140.109 "De Minimis" Servicemen Who Incur Service Occupation Tax on Their Cost Price

140.110 Example of Methods Used by Servicemen to Determine Liability

140.115 Occasional Sales to Servicemen by Suppliers (Repealed)

140.120 Meaning of Serviceman

140.124 Commercial Distribution Fee Sales Tax Exemption

140.125 Examples of Nontaxability

140.126 Taxation of Food, Drugs and Medical Appliances

140.127 Service Provided to Persons Who Lease Tangible Personal Property to Exempt Hospitals

140.128 Persons Who Lease Tangible Personal Property to Governmental Bodies

140.129 Taxation of Seminar Materials

140.130 Suppliers of Printers (Repealed)

140.135 Sales of Drugs and Related Items, to or by Pharmacists (Repealed)

140.140 Other Examples of Taxable Transactions

140.141 Warranty Repairs

140.145 Multi-Service Situations

SUBPART B: DEFINITIONS

Section

140.201 General Definitions

SUBPART C: BASE OF THE TAX

Section

140.301 Cost Price

140.305 Refunds by Serviceman

SUBPART D: TAX RETURNS

Section

140.401 Monthly Returns When Due – Contents of Returns

140.405 Annual Tax Returns

140.410 Final Return

140.415 Taxpayer's Duty to Obtain Form

140.420 Annual Information Returns by Servicemen

140.425 Filing of Returns for Serviceman by their Suppliers Under Certain Circumstances

140.430 Incorporation by Reference

SUBPART E: INTERSTATE COMMERCE

Section

140.501 Sales of Service Involving Property Originating in Illinois

140.505 Sales of Service Involving Property Originating Outside of Illinois (Repealed)

SUBPART F: REGISTRATION UNDER THE SERVICE OCCUPATION TAX ACT

Section

140.601 General Information

SUBPART G: BOOKS AND RECORDS

Section

140.701 Books and Records − Requirements

SUBPART H: PENALTIES, INTEREST AND PROCEDURES

Section

140.801 General Information

SUBPART I: WHEN OPINIONS FROM THE DEPARTMENT ARE BINDING

Section

140.901 Written Opinions

SUBPART J: COLLECTION OF THE TAX

Section

140.1001 Payment of Tax

140.1005 Receipt to be Obtained for Tax Payments

140.1010 Payment of Tax Directly to the Department (Repealed)

140.1015 Itemization of the Tax by Suppliers (Repealed)

140.1020 Use of Bracket Chart

140.1025 Advertising in Regard to the Tax

SUBPART K: TIMELY MAILING TREATED AS TIMELY FILING AND PAYING –MEANING OF DUE DATE WHICH FALLS ON SATURDAY, SUNDAY OR A HOLIDAY

Section

140.1101 Filing of Documents with the Department

SUBPART L: LEASED PORTIONS OF LESSOR'S BUSINESS SPACE

Section

140.1201 When Lessee of Premises May File Return for Leased Department

140.1205 When Lessor of Premises Should File Return for Leased Department

140.1210 Meaning of "Lessor" and "Lessee" in this Regulation

SUBPART M: USE OF EXEMPTION CERTIFICATES

Section

140.1301 When Purpose of Serviceman's Purchase is Known (Repealed)

140.1305 When Purpose of Serviceman's Purchase is Unknown

140.1310 Blanket Percentage Exemption Certificates (Repealed)

SUBPART N: CLAIMS TO RECOVER ERRONEOUSLY PAID TAX

Section

140.1401 Claims for Credit – Limitations – Procedures

140.1405 Disposition of Credit Memoranda by Holders Thereof

140.1410 Refunds

140.1415 Interest

140.1420 Verified Credit

SUBPART O: DISCONTINUATION OF A BUSINESS

Section

140.1501 Procedures

SUBPART P: NOTICE OF SALES OF GOODS IN BULK

Section

140.1601 Requirements and Procedures

SUBPART Q: POWER OF ATTORNEY

Section

140.1701 General Information