**Section 140.1201 When Lessee of Premises May File Return for Leased Department**

Where a serviceman or supplier leases to other persons, for use in engaging in the business of selling services or of selling tangible personal property to servicemen for resale as an incident to sales of service, certain parts of the premises in which the lessor conducts his business, each such lessee may file his own tax returns with the Department if he operates under his own trade name, and a separate identity from the lessor is made known to the general public.

(Source: Amended and effective August 20, 1963)