**Section 280.110 Claims to Recover Erroneously Paid Tax**

a) Incorporation by Reference

 In general, the provisions of Subpart N of the Service Occupation Tax Regulations (86 Ill. Adm. Code 140) shall apply.

b) Claims for Multiple Taxes

 If a claimant files a claim for refund on a transaction which 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 which may be used by the claimant or his authorized assignee to pay State or local tax liability.

(Source: Amended at 15 Ill. Reg. 6290, effective April 11, 1991)