**Section 680.105 Registration and Returns**

a) A serviceman's registration under the Service Occupation Tax Act [35 ILCS 115] or the Illinois Retailers' Occupation Tax Act [35 ILCS 120] is sufficient for the purposes of the Special County Service Occupation Tax For Public Safety Law. No special registration for the Special County Service Occupation Tax For Public Safety is required.

b) The information required for the Special County Service Occupation Tax For Public Safety shall be furnished on the taxpayer's Illinois Service Occupation Tax return form.

c) The provisions of the Service Occupation Tax Regulations (86 Ill. Adm. Code 140) shall apply to the tax imposed pursuant to this Part.