**Section 691.105 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 Salem Civic Center Use and Occupation Tax Law. No special registration for the Salem Civic Center Service Occupation Tax is required.

b) The information required for the Salem Civic Center Service Occupation Tax 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.