**Section 140.305 Refunds by Serviceman**

Where a serviceman has made a sale of service and has paid the applicable Service Occupation Tax to the Department, and then subsequently refunds to his customer the amount paid by the customer for the service and where such refund is the result of the return of tangible personal property previously transferred to the customer as an incident to that sale of service, the serviceman may take a deduction for the returned merchandise on his monthly return.

(Source: Amended at 14 Ill. Reg. 262, effective January 1, 1990)