**Section 140.430 Incorporation by Reference**

86 Ill. Adm. Code 130.525, 130.530, 130.535, 130.545 and 130.560 are incorporated herein by reference and made a part hereof insofar as such Sections can be applied, without conflict, to comparable Service Occupation Tax situations.

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