**Section 160.130 Registration Of Servicemen**

a) *A serviceman maintaining a place of business in this State, if required to register under the Retailers' Occupation Tax Act, or under the Use Tax Act, or under the Service Occupation Tax Act, need not obtain an additional Certificate of Registration under this Act, but shall be deemed to be sufficiently registered by virtue of* the serviceman *being registered under the Retailers' Occupation Tax Act, or under the Use Tax Act, or under the Service Occupation Tax Act.* [35 ILCS 110/6] However, any out-of-State serviceman maintaining a place of business in this State, if not required to register under the Retailers' Occupation Tax Act, the Use Tax Act or the Service Occupation Tax Act, must apply to the Department for a Certificate of Registration on an application form furnished by the Department.

1) *Each such application shall be signed and verified and shall state:*

A) *the name and social security number of the applicant;*

B) *the address of* the applicant's *principal place of business;*

C) *the address of the principal place of business from which he engages in the business of selling tangible personal property at retail in this State and the addresses of all other places of business, if any (enumerating such addresses, if any, in a separate list attached to and made a part of the application), from which he engages in the business of selling tangible personal property at retail in this State;*

D) *the name and address of the person or persons who will be responsible for filing returns and payment of taxes due under this Act;*

E) *in the case of a publicly traded corporation, the name and title of the Chief Financial Officer, Chief Operating Officer, and any other officer or employee with responsibility for preparing tax returns under* the Act*, and, in the case of all other corporations, the name, title, and social security number of each corporate officer;*

F) *in the case of a limited liability company, the name, social security number, and FEIN number of each manager and member; and*

G) *such other information as the Department may reasonably require* on form furnished by the Department*.*

2) *The application shall contain an acceptance of responsibility signed by the person or persons who will be responsible for filing returns and payment of the taxes due under* the Act*.* [35 ILCS 120/2a]

3) In general, the provisions of Subpart G of the Retailers' Occupation Tax Regulations (86 Ill. Adm. Code 130) shall apply to such registration under the Service Use Tax Act.

b) For a definition of "Serviceman maintaining a place of business in this State", see Section 160.105 of this Part.

c) Every out-of-State serviceman maintaining a place of business in this State must register and collect Service Use Tax from service customers, unless such serviceman is authorized to pay Use Tax as provided in 86 Ill. Adm. Code 140.108.

d) The Department may, in its discretion, upon application, authorize the collection of the Service Use Tax by any serviceman not maintaining a place of business within this State within the meaning of the Service Use Tax Act and Section 160.105 of this Part. Such serviceman shall be issued, without charge, a permit to collect such tax. When so authorized, it shall be the duty of such serviceman to collect the tax upon all tangible personal property sold, to the serviceman's knowledge, as an incident to a sale of service for use within this State, in the same manner and subject to the same requirements, as a serviceman maintaining a place of business within this State. [35 ILCS 110/7]

e) *No Certificate of Registration shall be issued to any person who is in default to the State of Illinois for moneys due hereunder.* [35 ILCS 110/6]

f) *The Department has the power, after notice and an opportunity for a hearing, to revoke a certificate of registration issued by the Department if the holder of the certificate of registration fails to file a return, or to pay the tax, fee, penalty, or interest shown in a filed return, or to pay any final assessment of tax, fee, penalty, or interest, as required by* the Act *or any other tax or fee Act administered by the Department.*

g) *The Department may refuse to issue, reissue, or renew a certificate of registration if a person who is named as the owner, a partner, a corporate officer, or, in the case of a limited liability company, a manager or member, of the applicant on the application for the certificate of registration is or has been named as the owner, a partner, a corporate officer, or in the case of a limited liability company, a manager or member, on the application for the certificate of registration of a person that is in default for moneys due under* the Act *or any other tax or fee Act administered by the Department. For purposes of this* subsection*, "person" means any natural individual, firm, partnership, association, joint stock company, joint adventure, public or private corporation, limited liability company, or a receiver, executor, trustee, guardian or other representative appointed by order of any court.*  [20 ILCS 2505/2505/380]

(Source: Amended at 48 Ill. Reg. 10710, effective July 2, 2024)