**Section 470.185 Interdepartmental Transfers**

a) The furnishing of gas between the various departments of a taxpayer does not result in any liability for tax under the Act, notwithstanding that one department of the taxpayer receiving gas services is, for accounting purposes, charged with the value of the services by another department of the same taxpayer rendering those services.

b) However, when services under the Act are rendered to a separate corporation or legal entity for use or consumption and not for resale, the taxpayer rendering the service is liable for tax with respect to his or her gross receipts from the transactions.

c) It is immaterial that services under the Act so furnished by a taxpayer are furnished to his or her wholly-owned subsidiary, or that the two corporations may be wholly or partially under a common ownership or management. The Department will not disregard separate corporate entities in applying the Act.

(Source: Amended at 43 Ill. Reg. 7463, effective June 18, 2019)