**Section 640.115 Claims to Recover Erroneously Paid Tax**

a) Incorporation by Reference

The provisions of Subpart N of the Service Occupation Tax (86 Ill. Adm. Code 140.Subpart N) shall apply to the extent specified in Section 640.125 of this Part.

b) Claims for Multiple Taxes

If the claimant files a claim for refund on a transaction which was subject to State and local taxes administered by the Department, the claim need not be filed separately for each type of tax. A single claim for the total of all applicable taxes will suffice. The claim will be audited, heard, or otherwise processed as a single claim whenever possible. A single credit memorandum will be issued which may be used by the claimant or his authorized assignee to pay State or local tax liability