AUTHORITY: Implementing the Illinois Income Tax Act [35 ILCS 5], Use Tax Act [35 ILCS 105], Service Use Tax Act [35 ILCS 110], Service Occupation Tax Act [35 ILCS 115], Retailers' Occupation Tax Act [35 ILCS 120] and Electricity Excise Tax Law [35 ILCS 640] and authorized by Section 2505-210 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-210].