

For general information regarding sales of food, see the Department's regulation "Food, Drugs, Medicines and Medical Appliances" at 86 Ill. Adm. Code 130.310, available on the Department's website. (This is a GIL.)

April 13, 2006

Dear Xxxxx:

This letter is in response to your letter dated March 18, 2005, in which you request information. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at www.ILTAX.com to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

ABC requests a written opinion regarding the sales taxability to our customers on the purchase of the following items:

1. Hot coffee, prepared in our store
2. Unpackaged bakery items that are delivered to our stores

These purchases are made on a take out basis as we do not have any seating available for our customers.

Thank you so much for your help.

DEPARTMENT'S RESPONSE

For general information regarding sales of food, we suggest you take a look at the Department's regulation "Food, Drugs, Medicines and Medical Appliances" at 86 Ill. Adm. Code 130.310 available on the Department's website. The Department's letters regarding food are also available for review on the Department's website. For example, you may find letter ST 05-0126-GIL helpful.

I hope this information is helpful. If you require additional information, please visit our website at www.ILTAX.com or contact the Department's Taxpayer Information Division at (217) 782-3336. If you are not

under audit and you wish to obtain a binding PLR regarding your factual situation, please submit a request conforming to the requirements of 2 Ill. Adm. Code 1200.110 (b).

Very truly yours,

Martha P. Mote
Associate Counsel

MPM:msk