

**Illinois Department of Revenue
Regulations**

Title 86	Part 160	Section 160.140	Penalties, Interest, Statute of Limitations and Administrative Procedures
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TITLE 86: REVENUE

**PART 160
SERVICE USE TAX**

Section 160.140 Penalties, Interest, Statute of Limitations and Administrative Procedures

Civil penalties, provisions concerning interest and procedures (such as the making of assessments, the venue and mode of conducting hearings, subpoenas, matters pertaining to judicial review and other procedural subjects), together with statutes of limitation (except that in the case of a failure to file a return required by the Service Use Tax Act, no notice of tax liability shall be issued on and after July 1 and January 1 covering tax due with that return during any month or period more than 6 years before that July 1 or January 1, respectively), to the extent not inconsistent with the provisions of the Service Use Tax Act, are the same under the Service Use Tax Act as those imposed under the Retailers' Occupation Tax Act, and Section 3-7 of the Uniform Penalty and Interest Act. (See 35 ILCS 110/12.) For information concerning civil penalties and interest see the Uniform Penalty and Interest Act [35 ILCS 735] and 86 Ill. Adm. Code 700. For information concerning criminal penalties, see Section 15 of the Service Use Tax Act.

(Source: Amended at 26 Ill. Reg. 4929, effective March 15, 2002)