

**Illinois Department of Revenue
Regulations**

Title 86 Part 495 Section 495.115 Interstate

TITLE 86: REVENUE

**PART 495
TELECOMMUNICATIONS EXCISE TAX**

Section 495.115 Interstate

Interstate telecommunications means all telecommunications that either originate or terminate outside the State. This includes telecommunications that originate or terminate outside of the United States. Consumers paying foreign taxes on telecommunications may take credit for such taxes in the same manner as taxes paid to other states.