

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.2515 Application for Permit

**TITLE 86: REVENUE
PART 130
RETAILERS' OCCUPATION TAX**

Section 130.2515 Application for Permit

- a) Applicants must apply on a form prescribed by the Department.
- b) Applicants who are not already registered with the Department as a retailer under this Part must register with the Department prior to submitting an application for participation in the program.
- c) The application must contain the following information:
 - 1) Applicant's name;
 - 2) Applicant's address;
 - 3) The location of the places of business for which the applicant intends to make direct payment of tax;
- 4) The applicant's Illinois business tax account numbers;
- 5) Documentation describing the applicant's reason for seeking participation in the Direct Payment Program;
- 6) The description of the computer and accounting system used by the applicant;
- 7) Other information the Department may reasonably require.
- d) In the case of a business restructuring, the Direct Pay Permit holder must apply for a new permit if a new Illinois Business Tax (IBT) number is issued by the Department. This is the case even when the taxpayer's business remains the same and effective ownership is unchanged. For example, if a partnership incorporates, it will be required to obtain a new IBT number and a new Direct Pay Permit.

(Source: Added at 26 Ill. Reg. 5946, effective April 15, 2002)