

ST 02-0256-GIL 12/03/2002 CERTIFICATE OF REGISTRATION

Businesses are required to obtain certificates of registration from the Department in order to lawfully sell tangible personal property at retail in this State. See 35 ILCS 120/2a. (This is a GIL).

December 3, 2002

Dear Xxxxx:

This letter is in response to your letter dated October 1, 2002. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120(b) and (c), which can be accessed at the Department's Website at <http://www.revenue.state.il.us/Laws/regs/part1200/>.

In your letter, you have stated and made inquiry as follows:

Please sent a letter stating our current tax exempt status. Thank you.

We do not understand your inquiry about tax exempt status. Department registration records for sales tax show your business as being inactive and that you have not filed sales tax returns for several months.

Please be advised that if you sell tangible personal property, e.g. restaurant meals, at retail you should collect and remit Retailers' Occupation Tax (sales tax) on such sales, and you should file sales tax returns.

I hope this information is helpful. The Department of Revenue maintains a Web site, which can be accessed at www.revenue.state.il.us. If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of Section 1200.110(b).

Very truly yours,

Karl W. Betz
Associate Counsel

KWB:msk