

**Illinois Department of Revenue
Regulations**

Title 86 Part 100 Section 100.7040 Employer Registration (IITA Section 701)

TITLE 86: REVENUE

**PART 100
INCOME TAX**

Section 100.7040 Employer Registration (IITA Section 701)

Every employer required to deduct and withhold Illinois income tax must register with the Department of Revenue. Each registration application of an employer that has been assigned a federal identification number must contain the employer's federal identification number. If an employer has not been issued a federal employer's identification number, the employer must notify the Department within a reasonable time after its federal employer's identification number has been issued.

(Source: Amended at 32 Ill. Reg. 17492, effective October 24, 2008)