

**Illinois Department of Revenue
Regulations**

Title 86 Part 150 Section 150.601 Requirements

TITLE 86: REVENUE

**PART 150
USE TAX**

SUBPART E: RECEIPT FOR THE TAX

Section 150.601 Requirements

When a retailer collects the Use Tax from the purchaser, the retailer should give the purchaser a receipt for the tax so collected if the purchaser demands such a receipt, except as to motor vehicles and other items of tangible personal property which must be titled or registered under an Illinois law, but which cannot be so titled or registered without a Use Tax receipt or exemption determination from the Department. The receipt should show the name and address of the retailer and the purchaser, the place and date of the purchase, a brief description of the property involved, the amount of the selling price (excluding the value of property taken in trade) on which the tax base, the amount of the tax and the date when the tax was paid.

(Source: Amended and effective March 4, 1963)