

**Illinois Department of Revenue
Regulations**

Title 86 Part 495 Section 495.120 Mobile Operations Reporting Option

TITLE 86: REVENUE

**PART 495
TELECOMMUNICATIONS EXCISE TAX**

Section 495.120 Mobile Operations Reporting Option

- a) Retailers of telecommunications who provide cellular phone, mobile radio, paging and other services where the customer's service address is in fact not a fixed site, but rather a motor vehicle or other mobile location, shall use the location of the customer's primary use of the telecommunications equipment, as defined by telephone number, authorization code, or location in Illinois where bills are sent, as the service address for the purpose of determining whether tax is due on services charged to the customer. For instance, a cellular phone customer whose bill is sent to a Missouri address but who maintains an Illinois telephone number would be subject to tax. For provisions regarding credits, see Section 495.130.

- b) The Department will not require retailers to attempt to apportion traffic or gross charges based upon the physical location of a mobile portable telecommunications device at the time service is provided. For example, a retailer providing service to a cellular phone customer shall charge Telecommunications Excise Tax on all traffic billed to an Illinois address unless there is evidence in the books and records of the retailer that a call was originated from a location outside this State and terminated outside this State.

(Source: Amended at 21 Ill. Reg. 13658, effective September 29, 1997)