

You MUST pack by the CARTON, not by the hour!!!

FRIENDLY REMINDER: Illinois intrastate regulations are very specific about how movers may charge for packing service in relation to transportation. *These rules are not negotiable.*

1) **If you do provide packing service** for one of your residential household goods customers, you must **charge for that service BY THE CARTON.** Refer to your tariff Item 45 for the charges you have selected for your moving company. **You are not allowed to pack by the hour.** ILCC regulations (Part 1457) are quite clear about that, and it's been the rule for *at least* the past 30 years.

2) **If you are NOT providing a packing service** for your HHG moving customers, but they wish to purchase containers from you with which to do their own packing, you must charge for those cartons according to Item 73 in your tariff.

3) **If you are not providing any transportation service**, but Mrs. Doe walks in off the street to purchase cartons from your company "over the counter," you are not regulated by the tariff concerning what price to charge for Mrs. Doe's cartons. You **MUST**, however, charge **sales tax** on those cartons. (IL Dept. of Revenue requires this.)



SALES TAX: Remember that if you pay sales tax on the price of your cartons at the time you purchase those cartons from your friendly associate member vendor, then you do not need to charge sales tax to your customers for whom you are providing a transportation service. If you do not pay sales tax at the point of purchase, you are required by the IL Dept. of Revenue to acquire a sales tax number and then charge and report sales tax for all your customers.

For more information about sales tax on packing materials, consult your IMAWA Reference Manual, or contact IMAWA for assistance.