

**Illinois Department of Revenue
Regulations**

Title 86 Part 100 Section 100.5110 Composite Returns: Responsibilities of Authorized Agent

TITLE 86: REVENUE

**PART 100
INCOME TAX**

Section 100.5110 Composite Returns: Responsibilities of Authorized Agent

- a) Authorized Agent. If a composite return is filed, it shall be signed by a general partner in the case of partnership income, a corporate officer in the case of S Corporation income, or an attorney-in-fact in the case of a Lloyd's plan of operation. The filing of a composite return shall mean that the partnership, S Corporation, or Lloyd's plan of operation, whichever the case may be, is the authorized agent of the individuals included in the return. As such, the authorized agent shall assume responsibility for all matters relating to the composite return including the following: filing the return, amended returns, and requests for extension of time; the payment of tax, penalty and interest; assessment and collection; receiving and responding to notices from the Department of Revenue; and participating in an audit of the return.

- b) Notice by the authorized agent. Other than the petitions required by Section 100.5100(c) and (e), the authorized agent does not have to notify the Department of Revenue that it will commence or cease the filing of a composite return, nor does it have to give notice of any change in the individuals who will be included in a composite return for the next year.

(Source: Added at 12 Ill. Reg. 4865, effective February 25, 1988)