

**Illinois Department of Revenue
Regulations**

Title 86 Part 140 Section 140.405 Annual Tax Returns

**TITLE 86: REVENUE
PART 140
SERVICE OCCUPATION TAX**

Section 140.405 Annual Tax Returns

- a) If the serviceman's average monthly tax liability to the Department does not exceed \$200.00, the Department may authorize his returns to be filed on a quarter annual basis, with the return for January, February and March of a given year being due by April 20 of such year; with the return for April, May and June of a given year being due by July 20 of such year; with the return for July, August and September of a given year being due by October 20 of such year, and with the return for October, November and December of a given year being due by January 20 of the following year.
- b) If the serviceman's average monthly tax liability to the Department does not exceed \$50.00, the Department may authorize his returns to be filed on an annual basis, with the return for a given year being due by January 20 of the following year.
- c) Such quarter annual and annual returns, as to form and substance, shall be subject to the same requirements as monthly returns.

(Source: Amended at 20 Ill. Reg. 7008, effective May 7, 1996)