

**Illinois Department of Revenue
Regulations**

Title 86 Part 150 Section 150.901 When and Where to File

TITLE 86: REVENUE

**PART 150
USE TAX**

SUBPART H: RETAILERS' RETURNS

Section 150.901 When and Where to File

- a) Every retailer required or authorized to collect the Use Tax must file a return each month by the twentieth day of the month covering the preceding calendar month, except when the retailer is authorized to file tax returns on a quarterly or annual basis as hereinafter provided. The Department has combined the retailers' Use Tax return form with the Retailers' Occupation Tax return form.
- b) Where the tangible personal property is sold under a conditional sales contract or under any other form of sale wherein the payment of the principal sum or a part thereof is extended beyond the close of the return period for which the return is filed, the retailer, in collecting the tax, may collect, for each return period, only the tax applicable to that part of the selling price actually received during such return period.
- c) In his regular monthly, quarterly or annual return, each retailer shall also include the total amount of Use Tax due upon the purchase price of tangible personal property (other than a motor vehicle, watercraft or aircraft on which the tax is to be paid separately from the regular monthly, quarterly or annual return) purchased by him at retail from a retailer, but as to which such tax was not collected by the vendor from the retailer filing such return, and such retailer shall remit the amount of such tax to the Department when filing such return.
- d) If the retailer files his Retailers' Occupation Tax returns on the gross sales basis, rather than on the gross receipts basis, he will be required to report the Use Tax information that he includes in his returns on the basis of gross sales (or on the basis of gross purchases in the case of reporting purchases for the retailer's use).
- e) If the retailer's average monthly tax liability to the Department does not exceed \$100, 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.

- f) If the retailer's average monthly tax liability to the Department does not exceed \$50, 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.
- g) Such quarter annual and annual returns, as to form and substance, shall be subject to the same requirements as monthly returns.
- h) Notwithstanding any other provision in this Regulation concerning the time within which a retailer may file his return, in the case of any retailer who ceases to engage in a kind of business which makes him responsible for filing returns under this Regulation, such retailer shall file a final return under this Regulation with the Department not more than one month after discontinuing such business.

(Source: Amended at 24 Ill. Reg. 10728, effective July 7, 2000)