

**Illinois Department of Revenue
Regulations**

Title 86 Part 151 Section 110 Title Application – Returns and Payment
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**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 151
VEHICLE USE TAX**

Section 151.110 Title Application – Returns and Payment

- a) *The purchaser shall file a return signed by the purchaser with the Department of Revenue on a form prescribed by the Department.*

- b) *Such return and payment from the purchaser shall be submitted to the Department after the sale and shall be a condition to securing the title to the motor vehicle from the Secretary of State. Section 3-1002 of the Illinois Vehicle Title & Registration Law (Ill. Rev. Stat. 1987, ch. 95½, par. 3-1002). Such return and payment from the purchaser or transferee shall be submitted to the Department no later than 30 days after the sale or transfer of the vehicle.*

- c) When the applicable tax depends upon the "model age" of the vehicle, such "model age" shall be calculated on the date of title application.

- d) The "model age" of the vehicle shall be determined by subtracting the model year of the vehicle from the year of the date of title application.

(Source: Amended at 45 Ill. Reg.11578, effective September 1, 2021)