

**Illinois Department of Revenue
Regulations**

Title 86 Part 270 Section 270.105 Registration and Returns

TITLE 86: REVENUE

**PART 270
HOME RULE MUNICIPAL RETAILERS' OCCUPATION TAX**

Section 270.105 Registration and Returns

a) Separate Registration Not Required

A retailer's registration under the Illinois Retailers' Occupation Tax Act (Ill. Rev. Stat. 1989, ch. 120, pars. 440 et seq.) is sufficient for the Home Rule Municipal Retailers' Occupation Tax Act. No special registration for any home rule municipality's Retailers' Occupation Tax is required.

b) Requirements as to Returns

- 1) The information required for the Home Rule Municipal Retailers' Occupation Taxes shall be furnished on the retailer's Illinois Retailers' Occupation Tax return form.
- 2) If the retailer files his Illinois Retailers' Occupation Tax returns on the gross receipts basis, he must report Home Rule Municipal Retailers' Occupation Tax information in his returns on the same basis. If the retailer files his Illinois Retailers' Occupation Tax returns on the gross sales basis, he must report Home Rule Municipal Retailers' Occupation Tax information in his returns on the gross sales basis.

(Source: Amended at 15 Ill. Reg. 3507, effective February 21, 1991)