

**Illinois Department of Revenue
Regulations**

Title 86 Part 320 Section 320.105 Registration and Returns
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TITLE 86: REVENUE

**PART 320
REGIONAL TRANSPORTATION AUTHORITY
RETAILERS' OCCUPATION TAX**

Section 320.105 Registration and Returns

a) Separate Registration not Required

A retailer's registration under the Illinois Retailers' Occupation Tax Act is sufficient for the Regional Transportation Authority. No special registration for Regional Transportation Authority Retailers' Occupation Tax is required.

b) Requirements as to Returns

- 1) Every retailer must file a return each month for each county which has a Regional Transportation Authority Retailers' Occupation Tax in effect that month if the retailer is engaged in the business of selling tangible personal property at retail within that county: Provided that if the retailer is permitted to file his Illinois Retailers' Occupation Tax returns quarterly, his Regional Transportation Authority Retailers' Occupation Tax returns shall also be filed quarterly; and provided that if the retailer is permitted to file his Illinois Retailers' Occupation Tax returns annually, his Regional Transportation Authority Retailers' Occupation Tax returns shall also be filed annually. However, the information required for the Regional Transportation Authority Retailers' Occupation Taxes may be furnished on the retailer's Illinois Retailers' Occupation Tax return form in the additional space that is provided on that form for reporting Regional Transportation Authority Retailers' Occupation Tax information.
- 2) If the retailer files his Illinois Retailers' Occupation Tax returns on the gross receipts basis, he must report Regional Transportation Authority Retailers' Occupation Tax information in his returns on the same basis. If the retailer files his Illinois Retailers' Occupation Tax return on the gross sales basis, he must report Regional Transportation Authority Retailers' Occupation Tax information in his returns on the gross sales basis.
- 3) Retailers required to make payment on the 7th, 15th, 22nd and last day of the month during which liability is incurred as provided in Section 3 of the Retailers' Occupation Tax Act, are not required to make such quarter-monthly payments of Regional Transportation Authority Retailers' Occupation Tax.

(Source: Amended at 15 Ill. Reg. 6316, effective April 11, 1991)

