

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 422 Section 120 Infuser Information Returns and Books and Records**

**TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE  
  
PART 422  
CANNABIS CULTIVATION PRIVILEGE TAX**

**Section 422.120 Infuser Information Returns and Books and Records**

- a) Upon request of the Department, an infuser shall file an information return with the Department, no later than the 20<sup>th</sup> day of the month for the preceding month, by electronic means and in a format prescribed by the Department, showing the names of the suppliers of cannabis and cannabis concentrates, the suppliers' license numbers issued by the Department of Agriculture, the quantities purchased from suppliers, the amounts paid for cannabis and cannabis concentrate during the preceding month, and such other information as is reasonably required by the Department.
- b) Upon request of the Department, an infuser shall file an information return with the Department, no later than the 20<sup>th</sup> day of the month for the preceding month, by electronic means, showing the total amount of cannabis-infused products sold to dispensaries; the gross receipts from the sale of cannabis-infused products sold to dispensaries during the preceding month; the identities of the dispensaries to whom it was sold; the dispensaries' license numbers issued by the Department of Financial and Professional Regulation; and such other information reasonably required by the Department.
- c) Every infuser shall keep books and records of all purchases of cannabis and cannabis concentrate, all sales of cannabis-infused products, together with invoices, bills of lading, sales records, copies of bills of sale, monthly inventories, inventories prepared as of December 31 of each year, and other pertinent papers and documents.
- d) All books and records and other papers and documents that are required to be maintained by this Section shall be kept in the English language and shall, at all times during business hours of the day, be subject to inspection by the Department or its duly authorized agents and employees.

(SOURCE: Adopted at 44 Ill. Reg.10732, effective June 02, 2020.)