

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 429 Section 125 Returns**

**TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 429  
MEDICAL CANNABIS CULTIVATION PRIVILEGE TAX LAW**

**Section 429.125 Returns**

- a) *On or before the 20<sup>th</sup> day of each calendar month, every person subject to the tax imposed under the Law during the preceding calendar month shall file a return with the Department stating:*
- 1) *The name and address of the taxpayer;*
  - 2) *The taxpayer's registration number;*
  - 3) *The number of ounces of medical cannabis sold to dispensary organizations during the preceding calendar month;*
  - 4) *The total consideration received from the sale of medical cannabis;*
  - 5) *The amount of any credits;*
  - 6) *The amount of tax due;*
  - 7) *The signature of the taxpayer, and*
  - 8) *Such other reasonable information as the Department may require. [410 ILCS 130/210]*
- b) *The taxpayer shall remit the amount of the tax due to the Department at the time the taxpayer files his or her return. [410 ILCS 130/210] Section 60-20 of the Cannabis Regulation and Tax Act applies to returns filed and taxes paid under the Law to the same extent as if those provisions were set forth in the Law. [410 ILCS 130/210(b)] All returns required to be filed and payments required to be made under the Law shall be by electronic means. Taxpayers who demonstrate hardship in paying electronically may petition the Department to waive the electronic payment requirement. [410 ILCS 705/60-20] Taxpayers may not petition the Department for a waiver of the requirement to file all returns by electronic means.*
- c) *If a taxpayer fails to sign a return within 30 days after the proper notice and demand for signature by the Department, the return shall be considered valid and any amount shown to be due on the return shall be deemed assessed. [410 ILCS 130/210]*
- d) *The Department may require a cultivator to combine the return for the tax under the Act with the return for the tax under the Cannabis Regulation and Tax Act. If the return for*

*the tax under the Act is combined with the return for tax under the Cannabis Regulation and Tax Act, then the vendor's discount allowed under Section 60-20 of the Cannabis Regulation and Tax Act and any cap on that discount imposed by Section 60-20 of the Cannabis Regulation and Tax Act shall apply to the combined return. [410 ILCS 705/60-20]*

(Source: Amended at 44 Ill. Reg. 10802, effective June 2, 2020)