

**Illinois Department of Revenue
Regulations**

Title 86 Part 693 Section 693.105 Registration and Returns

TITLE 86: REVENUE

PART 693

NON-HOME RULE MUNICIPAL RETAILERS' OCCUPATION TAX

Section 693.105 Registration and Returns

a) Separate Registration Not Required

A retailer's registration under the Illinois Retailers' Occupation Tax Act [35 ILCS 120] is sufficient for the Non-Home Rule Municipal Retailers' Occupation Tax Act. No special registration for the Non-Home Rule Municipal Retailers' Occupation Tax is required.

b) Requirements as to Returns

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