

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 695 Section 105 REGISTRATION AND RETURNS**

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

**PART 695  
COUNTY MOTOR FUEL TAX**

**Section 695.105 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 County Motor Fuel Tax Law. No special registration for the Law is required.
  
- b) **Requirements as to Returns**
  - 1) The information required for the Law shall be furnished on the return form prescribed by the Department.
  
  - 2) On or before the 20<sup>th</sup> day of each calendar month, every person engaged in the business of selling motor fuel, as now or hereafter defined in the Motor Fuel Tax Law [35 ILCS 505], at retail in the counties of DuPage, Kane, Lake, Will or McHenry for the operation of motor vehicles upon public highways or for the operation of recreational watercraft upon waterways during the preceding calendar month shall file a return with the Department for the preceding month, stating the name of the seller; the address of his or her principal place of business, the address of the principal place of business (if that is a different address) from which he or she is engaged in the business of selling the motor fuel at retail; total gallons of motor fuel sold; deductions allowed by law; and amount of tax due.
  
  - 3) If the retailer files his or her Illinois Retailers' Occupation Tax returns on the gross receipts basis, he or she must report County Motor Fuel Tax information in his or her returns on the same basis. If the retailer files his or her Illinois Retailers' Occupation Tax returns on the gross sales basis, he or she must report County Motor Fuel Tax information in his or her returns on the gross sales basis.

(Source: Amended at 44 Ill. Reg. 8336, effective April 28, 2020)