

**Illinois Department of Revenue
Regulations**

**Title 86 Part 100 Section 100.5010 Place for Filing Returns: All Taxpayers
(IITA Section 505)**

TITLE 86: REVENUE

**PART 100
INCOME TAX**

Section 100.5010 Place for Filing Returns: All Taxpayers (IITA Section 505)

IITA Section 505(a) authorizes the Department by regulations to prescribe the place at which returns shall be filed. IITA Section 1501(a)(19) defines the term "regulations" as including rules promulgated and forms prescribed by the Department. The place for filing returns is stated in the instructions (which should be consulted) for the various income tax return forms which the Department has prescribed.