

**Illinois Department of Revenue
Regulations**

Title 86 Part 100 Section 100.5120 Composite Returns: Individual Liability

TITLE 86: REVENUE

**PART 100
INCOME TAX**

Section 100.5120 Composite Returns: Individual Liability

Notwithstanding the assumption of liability by the authorized agent, the persons included in a composite return will continue to remain liable for any unpaid liability attributable to them in their separate capacities. The filing of a composite return will be considered as a group of separate returns which will meet the individual filing requirements of the Illinois Income Tax Act. Persons not included in composite returns are required to meet their Illinois filing and payment obligations separately, and failure to do so could mean the imposition of civil and criminal penalties.

(Source: Added at 12 Ill. Reg. 4865, effective February 25, 1988)