

**Illinois Department of Revenue
Regulations**

Title 86 Part 100 Section 100.5140 Composite Returns: Estimated Payments

TITLE 86: REVENUE

**PART 100
INCOME TAX**

Section 100.5140 Composite Returns: Estimated Payments

No estimated payments are required to be made for taxes reported on a composite return.

(Source: Amended at 33 Ill. Reg. 2306, effective January 23, 2009)