

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.502 Quarterly Tax Returns

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

**PART 130
RETAILERS' OCCUPATION TAX**

Section 130.502 Quarterly Tax Returns

- a) If a retailer's average monthly tax liability to the Department does not exceed \$200, the Department may authorize returns to be filed on a quarter-annual basis, with the return for January, February and March of a given year being due by April 20 of such year; with the return for April, May and June of a given year being due by July 20 of such year; with the return for July, August and September of a given year being due by October 20 of such year, and with the return for October, November and December of a given year being due by January 20 of the following year.
- b) The decision to permit quarterly filing will be based on information obtained by the Department, including, but not limited to, registration and audit information regarding the retailer's average monthly liability. The Department shall periodically review taxpayer information, including returns filed by the taxpayer, to determine if any changes have occurred that require the taxpayer to file returns on other than a quarterly basis. If the Department determines that a change is required in filing frequency, it shall notify the taxpayer of its determination.
- c) Quarterly returns, as to form and substance, shall be subject to the same requirements as monthly returns.

(Source: Amended at 33 Ill. Reg. 15781, effective October 27, 2009)