

Illinois Department of Revenue
Regulations

Title 86 Part 130 Section 130.515 First Return

TITLE 86: REVENUE
PART 130
RETAILERS' OCCUPATION TAX

Section 130.515 First Return

In addition, if the business is not a corporation, the first return shall show the name and residence addresses of all owners of the business (i.e., persons who share in the profit or loss of such business).

(**Source:** Amended at 3 Ill. Reg. 46, p.52, effective November 2, 1979)