

Illinois Department of Revenue  
Regulations

Title 86 Part 130 Section 130.560 Verification of Returns

TITLE 86: REVENUE  
PART 130  
RETAILERS' OCCUPATION TAX

**Section 130.560 Verification of Returns**

Each return or notice required to be filed under this Act shall contain or be verified by a written declaration that it is made under the penalties of perjury.

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