

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 130 Section 130.545 Registrants Must File a Return for Every Return Period</b>
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**TITLE 86: REVENUE  
PART 130  
RETAILERS' OCCUPATION TAX**

**Section 130.545 Registrants Must File a Return for Every Return Period**

Every taxpayer under the Retailers' Occupation Tax Act shall file a return for each reporting period (month, quarter or year, as the case may be) in which he is engaged in the business of selling tangible personal property at retail in this State, notwithstanding the fact that, during one or more of such reporting periods, he may not receive any gross receipts rendering him liable for payment of the tax. On the return for such a reporting period, the taxpayer should state the facts which disclose that no tax is due for that reporting period.

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