

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 370 Section 370.105 Registration and Returns**

**TITLE 86: REVENUE**

**PART 370  
METRO EAST MASS TRANSIT DISTRICT  
RETAILERS' OCCUPATION TAX**

**Section 370.105 Registration and Returns**

- a) Separate Registration not Required

A retailer's registration under the Illinois Retailers' Occupation Tax Act is sufficient for the Metro East Mass Transit District. No special registration for Metro East Mass Transit District Retailers' Occupation Tax is required.

- b) Requirements as to Returns

- 1) Every retailer must file a return each month for each district which has a Metro East Mass Transit District Retailers' Occupation Tax in effect that month if the retailer is engaged in the business of selling tangible personal property at retail within that district: Provided that if the retailer is permitted to file his Illinois Retailers' Occupation Tax returns quarterly, his Metro East Mass Transit District Retailers' Occupation Tax returns shall also be filed quarterly and provided that if the retailer is permitted to file his Illinois Retailers' Occupation Tax returns annually, his Metro East Mass Transit District Retailers' Occupation Tax returns shall also be filed annually. However, the information required for the Metro East Mass Transit District Retailers' Occupation Taxes may be furnished on the retailer's Illinois Retailers' Occupation Tax return form in the additional space that is provided on that form for reporting Metro East Mass Transit District Retailers' Occupation Tax information.
- 2) If the retailer files his Illinois Retailers' Occupation Tax returns on the gross receipts basis, he must report Metro East Mass Transit District Retailers' Occupation Tax information in his returns on the same basis. If the retailer files his Illinois Retailers' Occupation Tax returns on the gross sales basis, he must report Metro East Mass Transit District Retailers' Occupation Tax information in his returns on the gross sales basis.
- 3) Retailers required to make payment on the 7th, 15th, 22nd and last day of the month during which liability is incurred as provided in Section 3 of the Retailers' Occupation Tax Act, are not required to make such quarter-monthly payments of Metro East Mass Transit District Retailers' Occupation Tax.

(Source: Amended at 15 Ill. Reg. 5805, effective April 5, 1991)

