

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 100 Section 100.7330 Payment of Tax Required to be Shown Due on a Return (IITA Sections 704 and 704A)</b>
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**TITLE 86: REVENUE**

**PART 100  
INCOME TAX**

**Section 100.7330 Payment of Tax Required to be Shown Due on a Return (IITA Sections 704 and 704A)**

The amount of tax required to be shown to be due on each return required to be filed under IITA Section 704 or 704A shall be due on or before the date on which the return is required to be filed, except to the extent that amount has been paid to the Department pursuant to a provision requiring payment prior to that date.

(Source: Amended at 32 Ill. Reg. 17492, effective October 24, 2008)