

**Illinois Department of Revenue
Regulations**

Title 86 Part 150 Section 150.701 When and Where to File a Return

TITLE 86: REVENUE

**PART 150
USE TAX**

SUBPART F: SPECIAL INFORMATION FOR TAXABLE USERS

Section 150.701 When and Where to File a Return

- a) If a user who is not registered as a retailer under the Retailers' Occupation Tax Act purchases the tangible personal property at retail from a retailer, but does not pay the Use Tax to such retailer, the purchaser shall pay the Use Tax directly to the Department. Except as provided in subsection (b) of this Section, such remittance to the Department shall be made by the last day of the month following the month in which the user makes any payment on the selling price of the tangible personal property and shall be accompanied by a return which shall be made on a return form that the Department will provide on request.
- b) A user who is liable to pay Use Tax directly to the Department only occasionally and not on a frequently recurring basis, and who is not required to file returns with the Department as a retailer under Section 9 of the Use Tax Act, or under the Retailers' Occupation Tax Act, or as a registrant with the Department under the Service Occupation Tax Act [35 ILCS 115] or the Service Use Tax Act [35 ILCS 110], need not register with the Department. However, if such a user has a frequently recurring direct Use Tax liability to pay to the Department, such user is required to register with the Department on forms prescribed by the Department and to obtain and display a certificate of registration from the Department. In that event, such registered user must file regular periodic tax returns, just as other registrants with the Department are required to do. However, if the purchaser's annual Use Tax liability does not exceed \$600, the purchaser may file the return on an annual basis on or before April 15 of the year following the year Use Tax liability was incurred.
- c) In general, the provisions of Subpart E of the Retailers' Occupation Tax Regulations (86 Ill. Adm. Code 130) (including the authorization, under some circumstances, for quarterly tax returns and annual tax returns, but not the requirement of an annual information return) shall apply to returns of registered users under the Use Tax Act.
- d) Also, registered users under the Use Tax Act are subject to the provisions of the Retailers' Occupation Tax Regulations.
- e) When tangible personal property is purchased by a lessor, under a lease for one year or longer, executed or in effect at the time of purchase to an interstate carrier for hire, who did not pay the Use Tax to the retailer, such lessor (by the last day of the month following the calendar month in which such property reverts to the use of such lessor)

shall file a return with the Department and pay the tax upon the fair market value of such property on the date of such reversion. This provision applies equally to owners, lessors or shippers who purchase tangible personal property that is utilized by interstate carriers for hire as rolling stock.

(Source: Amended at 24 Ill. Reg. 10728, effective July 7, 2000)