

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 190 Section 190.170 When and Where to File**

**TITLE 86: REVENUE**

**PART 190  
AUTOMOBILE RENTING USE TAX**

**SUBPART F: RENTORS' RETURNS**

**Section 190.170 When and Where to File**

- a) Every rentor required or authorized to collect the Automobile Renting Use Tax must file a return each month by the twentieth day of the month covering the preceding calendar month, except when the rentor is authorized to file returns on an annual basis as hereinafter provided. The return shall be filed on a form prescribed by the Department.
- b) Since Automobile Renting Occupation Tax and Automobile Renting Use Tax are due only as and when rental receipts are actually received, the rentor, in collecting Automobile Renting Use Tax, may collect, for each return period, only the tax applicable to those rental receipts actually received during the return period.
- c) If the rentor's average monthly tax liability to the Department does not exceed \$50.00, the Department may authorize returns to be filed on an annual basis, with the return for a given year due by January 20 of the following year.
- d) Annual returns, as to form and substance, shall be subject to the same requirements as monthly returns.

(Source: Amended at 16 Ill. Reg. 4867, effective March 12, 1992)