**Section 130.520 Final Returns When Business is Discontinued**

Notwithstanding any other provision in this Regulation concerning the time within which a retailer may file his return, in the case of any retailer who ceases to engage in a kind of business which makes him responsible for filing returns under this Regulation, such retailer shall file a final return under the Act with the Department not more than one month after discontinuing such business.

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