**Section 150.901 When and Where to File**

a) Every retailer required or authorized to collect use tax must file a return each month by the twentieth day of the month covering the preceding calendar month, except when the retailer is authorized to file tax returns on a quarterly or annual basis as hereinafter provided. The Department has combined the retailers' use tax return form with the retailers' occupation tax return form.

b) *On and after January 1, 2018**, (except for returns required to be filed prior to January 1, 2023 for motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State), with respect to retailers whose annual gross receipts average $20,000 or more, all returns required to be filed pursuant to* theAct *shall be filed electronically. On and after January 1, 2023, with respect to retailers whose annual gross receipts average $20,000 or more, all returns required to be filed pursuant to* the *Act, including, but not limited to, returns for motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, shall be filed electronically. Retailers who demonstrate that they do not have access to the Internet or demonstrate hardship in filing electronically may petition the Department to waive the electronic filing requirement.*

c) *Where such tangible personal property is sold under a conditional sales contract, or under any other form of sale wherein the payment of the principal sum, or a part thereof, is extended beyond the close of the period for which the return is filed, the retailer, in collecting the tax (except as to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State), may collect for each tax return period, only the tax applicable to that part of the selling price actually received during such tax return period.* [35 ILCS 105/9]

d) In its regular monthly, quarterly, or annual return, each retailer shall also include the total amount of use tax due upon the purchase price of tangible personal property (other than a motor vehicle, watercraft, or aircraft on which the tax is to be paid separately from the regular monthly, quarterly, or annual return) purchased by it at retail from a retailer, but as to which such tax was not collected by the vendor from the retailer filing such return, and such retailer shall remit the amount of such tax to the Department when filing such return.

e) If the retailer files its retailers' occupation tax returns on the gross sales basis, rather than on the gross receipts basis, the retailer will be required to report the use tax information that is included in the retailer’s returns on the basis of gross sales (or on the basis of gross purchases in the case of reporting purchases for the retailer's use).

f) *If the retailer's average monthly tax liability to the Department does not exceed $200, the Department may authorize* the retailer's *returns to be filed on a quarter annual basis, with the return for January, February, and March of a given year being due by April 20 of such year; with the return for April, May and June of a given year being due by July 20 of such year; with the return for July, August and September of a given year being due by October 20 of such year, and with the return for October, November and December of a given year being due by January 20 of the following year.*

g) *If the retailer's average monthly tax liability to the Department does not exceed $50, the Department may authorize* the retailer's *returns to be filed on an annual basis, with the return for a given year being due by January 20 of the following year.*

h) *Such quarter annual and annual returns, as to form and substance, shall be subject to the same requirements as monthly returns.*

i) *Notwithstanding any other provision in* the Act *concerning the time within which a retailer may file* its *return, in the case of any retailer who ceases to engage in a kind of business which makes* the retailer *responsible for filing returns under* the Act, *such retailer shall file a final return under* the Act *with the Department not more than one month after discontinuing such business.* [35 ILCS 105/9]

(Source: Amended at 48 Ill. Reg. 6836, effective April 24, 2024)