**Section 470.120 Returns**

a) Except as provided in this Section, every taxpayer upon whom the tax is imposed must file a return with the Department by the 15th of each month covering the preceding month. Each return shall set forth the information required by this Section.

b) *If the taxpayer's average monthly tax liability to the Department does not exceed $100, the Department may authorize his or her 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 30 of that year; the return for April, May and June of a given year being due by July 31 of that year; the return for July, August and September of a given year being due by October 31 of that year, and the return for October, November and December of a given year being due by January 31 of the following year.*

c) *If the taxpayer's average monthly tax liability to the Department does not exceed $20, the Department may authorize his or her return to be filed on an annual basis, with the return for a given year being due by January 31 of the following year.*

d) *Quarter annual and annual returns, as to form and substance, shall be subject to the same requirements as monthly returns.*

e) *Notwithstanding any other provision in the Act concerning the time within which a taxpayer may file his or her return, in the case of any taxpayer who ceases to engage in a kind of business that makes the taxpayer responsible for filing returns under the Act, the taxpayer shall file a final return under the Act with the Department not more than one month after discontinuing that kind of business.* [35 ILCS 615/3]

f) The return is to be made on forms prescribed and furnished by the Department and must be signed by the taxpayer or his or her duly authorized agent for this purpose. It is the duty of each taxpayer to obtain return forms, and failure to obtain those forms will not relieve a taxpayer from liability for any penalties attaching to failure to make any return.

g) At the same time that the returns required by the Act are filed with the Department, the taxpayer shall pay the tax computed upon gross receipts derived from engaging in the business of distributing, supplying, furnishing or selling gas for use or consumption.

h) When any taxpayer furnishes services within the Act at more than one location in Illinois, he or she shall file a consolidated return covering business operations at all those locations, and the taxpayer will not be required, nor permitted, to file a separate return for and with respect to each location. A taxpayer shall be required to file any such supplementary schedules the Department may require.

(Source: Amended at 43 Ill. Reg. 7463, effective June 18, 2019)