**Section 696.105 Registration and Returns**

a) Separate Registration Not Required

A retailer's registration under the Illinois Retailers' Occupation Tax Act is sufficient for the Municipal Motor Fuel Tax Law. No special registration for the Law is required.

b) Requirements as to Returns

1) The information required for the Law shall be furnished on the return form prescribed by the Department.

2) On or before the twentieth day of each calendar month, every person engaged in the business of selling motor fuel, as defined in the Motor Fuel Tax Law, at retail in a municipality in Cook County that has adopted an ordinance imposing the tax under this Part for the operation of motor vehicles upon public highways or for the operation of recreational watercraft upon waterways during the preceding calendar month shall file a return with the Department for that preceding month, stating the name of the seller; the seller's address; the address of the principal place of business (if that is a different address) from which he or she is engaged in the business of selling that motor fuel at retail; total gallons of motor fuel sold; deductions allowed by law; and amount of tax due.

3) If the retailer files his or her Illinois Retailers' Occupation Tax returns on the gross receipts basis, he or she must report Municipal Motor Fuel Tax information in his or her returns on the same basis. If the retailer files his or her Illinois Retailers' Occupation Tax returns on the gross sales basis, he or she must report Municipal Motor Fuel Tax information in his or her returns on the gross sales basis.