

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 152 Section 152.110 Returns and Payment**

**TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 152  
AIRCRAFT USE TAX**

**Section 152.110 Returns and Payment**

- a) The purchaser, donee or transferee shall file a return signed by the purchaser, donee and transferee with the Department of Revenue on a form prescribed by the Department. The Department may request that the FAA bill of sale and the purchase agreement or invoice be filed with the return.
- b) The return and payment from the purchaser, donee, or transferee shall be submitted to the Department within 30 days after the date of purchase, donation, or other transfer or the date the aircraft is brought into the State, whichever is later.
- c) Such return and payment shall be a condition to securing registration of the aircraft from the Division of Aeronautics of the Department of Transportation.