**Section 2500.70 Payment, Forms and Returns**

a) The payment of fees or charges shall be made by separate check, or other payment method approved by the Director, for each invoice issued by the Department pursuant to Section 408 of the Code.

b) The payment of taxes owed pursuant to Sections 409, 444 and 444.1 of the Code and Section 12 of the Fire Investigation Act [425 ILCS 25] shall be made by the payor by separate check, or other payment method approved by the Director, for each company and for each tax return.

c) All tax returns required by this Part must be signed by an officer of the company, the surplus line producer, or an officer of the Illinois Fair Plan, as may be appropriate for that tax return.

d) Cash shall not be sent as payment for any fee, charge or tax owed pursuant to this Part.

e) All payments shall identify the person, company or business entity on whose behalf the payment is being made and indicate the Department invoice number, if applicable.

f) Any fee or charge assessed pursuant to this Part in which a payment due date has not been established must be paid within 30 days after the date of the Department's invoice.

g) Copies of standard forms and returns referenced in this Part can be found on the Department's website or by contacting the Tax and Fiscal Services Section of the Department.

h) Failure to pay fees, taxes and other charges assessed pursuant to Sections 408, 409, 410, 412, 444 and 444.1 of the Code and Section 12 of the Fire Investigation Act [425 ILCS 25] may result in regulatory action.

(Source: Amended at 44 Ill. Reg. 3419, effective February 24, 2020)