**Section 140.415 Taxpayer's Duty to Obtain Form**

Returns shall be filed on forms prescribed and furnished by the Department. It is the duty of the taxpayer to obtain forms, and failure to obtain them will not be an excuse for failure to file returns when and as required by law.

(Source: Amended at 3 Ill. Reg. 44, p. 198, effective October 19, 1979)