Illinois Department of Revenue

LGT-38 Instructions on Submission Method for Business District Addresses

Specific Instructions

Who may use this submission method?

Municipalities may use this submission method to electronically provide addresses for business districts that are being established or to make address updates to existing business districts.

Am I required to use this submission method?

No, but this is the preferred method as it allows for business district addresses to be processed more quickly, allowing more time for corrections, if any are needed. Since Local Tax Allocation Division (LTAD) staff would not be entering these address lists manually, this also reduces the possibility of typos or omissions.

Is other documentation still required to establish new business districts or change existing business district boundaries?

Yes. The following documentation is still required:

- a certified copy of the ordinance imposing both the retailers' and service occupation taxes for the business district;
- a detailed map of the business district boundaries; and
- a copy of the development or redevelopment plan for the business district.

How do I submit this required documentation?

You may submit the required documentation electronically via MyLocalTax. To submit through MyLocalTax, you must have an account with confidential access and use the "Submit Certified Copy of Ordinance or Resolution" function. You may also mail it to:

LOCAL TAX ALLOCATION DIVISION (3-500)
ILLINOIS DEPARTMENT OF REVENUE
101 W. JEFFERSON ST
SPRINGFIELD IL 62702

How do I submit the address list electronically?

The detailed list of each address located within the district's boundaries can now be submitted electronically, either through MyLocalTax as a message attachment or emailed to REV.LocalTax@illinois.gov.

Using a spreadsheet program (e.g., Excel), create a CSV file with three columns, which will allow it to be recognized and accepted. You may also use a text file that follows the same format. We will accept .xls, .doc, .csv, and .txt files. The file should not have a header row. Each field must contain a value.

The file must contain three columns in the same order as the following:

- USPS Registered Street Address
- City
- Zip Code

Example:

123 Name Street	Cityville	12345-6789
123 First Street	Cityville	12345-6789
123 Second Street	Cityville	12345-6789

More information about business districts can be found at:

https://www2.illinois.gov/rev/localgovernments/Documents/howdisbursed/ptax-1002-20.pdf.

Note: All addresses will be uploaded exactly as they were entered. Any typos or omissions made by the municipality must be corrected during the address verification process for the addresses to be correctly added to the business district by the next implementation date.