

The Department will not approve the accuracy of private legal publications. (This is a GIL.)

March 19, 2008

Dear Xxxxx:

This letter is in response to your letter dated October 1, 2007, in which you request information. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at www.tax.illinois.gov to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

Thank you for your office's cooperation in the compiling information for COMPANY's fourth edition of the PUBLICATION. The fifth edition of this book is just about ready to go to press. I anticipate that it will answer many basic questions, and reduce the workload of your staff. There is no charge to you for being included in this publication.

To make sure that the information about your office is up-to-date and accurate, I am requesting that you review the enclosed excerpt from this book. If the information is correct, please note that on the enclosed reply form. If the information needs to be revised, please indicate that on the reply form with appropriate corrections. A self-addressed, stamped envelope is enclosed for your convenience.

I would appreciate it if you would return the enclosed reply form to me by November 1, or fax it.

Thank you very much for participating in this publication.

DEPARTMENT'S RESPONSE:

The Department does not approve the accuracy of private legal publications. We advise you to consult Illinois statutes and administrative rules as well as Department publications on these matters.

The regulations addressing the organizations referred to in your letter can be found at 86 Ill. Adm. Code 130.120 (Nontaxable Transactions), Section 130.2004 (Sales to Nonprofit Arts or Cultural Organizations), Section 130.2005 (Persons Engaged in Nonprofit Service Enterprises and in Similar Enterprises Operated As Businesses, and Suppliers of Such Persons), Section 130.2007 (Exemption Identification Numbers) and Section 130.2080 (Sales to Governmental Bodies, Foreign Diplomats and Consular Personnel).

I hope this information is helpful. If you require additional information, please visit our website at www.tax.illinois.gov or contact the Department's Taxpayer Information Division at (217) 782-3336. If you are not under audit and you wish to obtain a binding PLR regarding your factual situation, please submit a request conforming to the requirements of 2 Ill. Adm. Code 1200.110 (b).

Very truly yours,

Richard S. Wolters
Associate Counsel

RSW:msk