

The Illinois Department of Revenue offers a Direct Payment Program. See 86 Ill. Adm. Code 130.2500 through 130.2535. (This is a GIL.)

April 27, 2009

Dear Xxxxx:

This letter is in response to your letter dated April 3, 2009, 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](http://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:

This letter is to request information regarding direct pay permit requirements in your state.

**Questions**

1. Is a taxpayer direct pay permit available in your state?
2. If so, what are the qualifications/requirements to apply for a direct pay permit?

I appreciate your assistance in this matter. Please contact me with any questions.

**DEPARTMENT'S RESPONSE:**

The Illinois Department of Revenue does offer a Direct Payment Program. Applicants who have been approved to participate in the Program will be issued a Direct Pay Permit. Illinois' Direct Pay Program qualifications and requirements are found at 86 Ill. Adm. Code 130.2500 through 130.2535 (enclosed).

Please note that the Direct Payment Program is limited to taxes paid under the Retailers' Occupation Tax Act, the Use Tax Act, and any local occupation tax acts administered by the

Department that would be incurred on a retail sale for which a Direct Pay Permit was provided. Any transaction subject to the Service Occupation Tax Act or Service Use Tax Act does not qualify under the direct pay provisions.

I hope this information is helpful. If you require additional information, please visit our website at [www.tax.illinois.gov](http://www.tax.illinois.gov) or contact the Department's Taxpayer Information Division at (217) 782-3336.

Sincerely,

Samuel J. Moore  
Associate Counsel

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