

General Information Letter: A charity may receive donations from individuals checking a box on the individual income tax return only as expressly provided by statute.

May 23, 2002

Dear:

This is in response to your letter dated April 23, 2002 in which you state the following:

We note with interest on Step 10, Line 28 on page two of the Individual Income Tax form IL-1040, a listing of many worth charities to which citizens may make contributions.

The ORGANIZATION, Chicago would like to be listed. How can this happen?

According to the Department of Revenue ("Department") regulations, the Department may issue only two types of letter rulings: Private Letter Rulings ("PLR") and General Information Letters ("GIL"). The regulations explaining these two types of rulings issued by the Department can be found in 2 Ill. Adm. Code §1200, or on the website <http://www.revenue.state.il.us/legalinformation/regs/part1200>.

Due to the nature of your inquiry and the information presented in your letter, we are required to respond with a GIL. GILs are designed to provide background information on specific topics. GILs, however, are not binding on the Department.

Section 509 of the Illinois Income Tax Act ("IITA") requires that the Illinois Individual Income Tax Return, form IL-1040, contain appropriate explanations and spaces to enable taxpayers to designate contributions to certain listed Funds. (See 35 ILCS 5/509) A Contribution Check-Off is placed on the IL-1040 if legislation creating the Contribution Check-Off is signed into law. Thereafter, the Illinois Department of Revenue annually determines whether total contributions to the Fund equal \$100,000 or more. If not, the Contribution Check-Off is removed from the IL-1040 in accordance with law.

As stated above, this is a general information letter which does not constitute a statement of policy that either applies, interprets or prescribes tax law. It is not binding on the Department. Should you have additional questions, please do not hesitate to contact our office.

Sincerely,

Matthew S. Crain
Staff Attorney -- Income Tax