

**Illinois Department of Revenue
Regulations**

Title 2 Part 1200 Section 1200.130 Department Publications

TITLE 86: REVENUE

**PART 1200
PUBLIC INFORMATION, RULEMAKING AND ORGANIZATION**

Section 1200.130 Department Publications

- a) The Department occasionally publishes Information Bulletins, both in written and electronic formats. Information Bulletins are short explanations of changes in law, rules, procedures or basic explanations of topics of interest to taxpayers on various subjects. Information Bulletins have no binding effect on the Department and are designed merely to alert taxpayers to various topics of interest. Information bulletins may not be cited as authority for positions taken by taxpayers relative to a particular issue.
- b) The Department also periodically issues written and electronic publications. These are publications designed to provide general information about the Department and various topics of general interest to taxpayers and tax practitioners. The information contained in these publications does not represent binding positions of the Department of Revenue, may not be cited as authority for positions taken by taxpayers and create no rights for taxpayers under the Taxpayers' Bill of Rights Act.
- c) Taxpayers and tax practitioners who are interested in being placed on a mailing list to receive some or all of the information bulletins issued by the Department, or the Department's newsletter, may contact the Department's Taxpayer Information Division at the phone numbers listed in Section 1200.100 above.
- d) The electronic publications mentioned in subsections (a) and (b) can be found on the Department's website at www.revenue.state.il.us.

(Source: Amended at 26 Ill. Reg. 9376, effective June 12, 2002)