



Informational

Bulletin

This bulletin is superseded by
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Brian Hamer, Director

Additional Reporting Requirements for Business Incentives

***To all businesses in Enterprise Zones
and River Edge Redevelopment Zones
receiving incentives, High Impact
businesses receiving incentives, utility
providers and Zone Administrators***

This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

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Public Act 97-905 creates new reporting requirements for the types of businesses and administrators identified above. This bulletin provides a brief description of the requirements. For complete information on what you need to report, visit our website at tax.illinois.gov and click on the "New Business Incentives Reporting" link.

What reports are required by the Illinois Department of Revenue?

There are three different types of reports that must be filed with the IDOR. Following are a list of reports and who should file them.

- **Administrator report** — Enterprise zone and river edge redevelopment zone administrators currently receive project information from the employers within their zone. These administrators must collect and compile information regarding job creation, job retention and capital investment, and submit the information to IDOR.
- **Business report** — Businesses that receive incentives because they are located within either an enterprise zone or river edge redevelopment zone, or because they are a high impact business, must file a business report with IDOR. Each business that receives incentives must report the information IDOR requests, and IDOR will complete the incentive calculations for the business. Enterprise or river edge redevelopment zone businesses must also provide their zone administrator with the information required in the Act.
- **Utility Company report** — Businesses that are required to file under the Gas Revenue Tax Act, Gas Use Tax Act, Electricity Excise Tax Act, or the Telecommunications Excise Tax Act must report the information IDOR requests about any utility customers who received incentives due to the customer's location within an enterprise zone or the customer's certification as a high impact business. IDOR will complete the incentive calculations for the utility company.

How will I file my reports?

IDOR has developed an online reporting system known as WebFile. WebFile is a free application available on our website at tax.illinois.gov. This system includes helpful prompts and tips, indicated with a “?” to guide you through the report. If you would like to prepare in advance for your electronic filing session, you may also access the full information required by visiting our website at tax.illinois.gov and clicking on the “New Business Incentives Reporting” link.

What do I need to begin using Enterprise Zone Reporting WebFile?

Administrator Report filers only — You will be required to enter a Personal Identification Number (PIN) that is issued to you by the department. This PIN is needed for entry into the WebFile system.

Business Report filers only — You will only be required to enter the requested identifying information for your business, the type of zone or business, and, if applicable, zone name for entry into the WebFile reports.

For all filers — Once you are in the system, you will be asked to *create* a Report Access Code (RAC) that will be specific to the particular reporting period for which you are filing. This RAC can be any 4 to 8 digit number that you wish to create. Each reporting period requires a RAC of your creation, but you can use the same RAC multiple times, if you so choose. These RACs are temporary and will only be used if you need to leave a filing session before submitting the report and wish to resume the filing at a later time.

When are reports due?

Reports for calendar year 2012 are due no later than March 30, 2013. This year, however, the department is granting businesses an automatic 60-day extension, if necessary, to file reports. As a result, businesses may file reports no later than May 29, 2013. Businesses do not need to contact the department to obtain this 60-day extension. Businesses utilizing this extension that fail to timely report in subsequent years may be subject to penalties. This filing extension applies only to business reporting. It does not apply to administrator or utility company reporting.

Are there any penalties if a business fails to file a report?

Yes. Public Act 97-905 provides that “[f]ailure to report the benefits shall result in ineligibility to receive incentives.”

Where can I find more information about these new requirements?

The department will continue to update our website at tax.illinois.gov as more information becomes available. Look for the “New Business Incentives Reporting” link.