ILLINOIS DEPARTMENT OF REVENUE
TAX PRACTITIONERS MEETING
OCTOBER 28, 2016

COLLECTIONS

1. How will the Collections Bureau contact taxpayers?
   - Send letters
   - Phone calls (both in person and automated)
   - Email
   - Third Party (Outside Collection Agency)
   - In person

2. How can I contact the Collections Bureau?
   - Letter
   - Phone Call
   - Email
   - Fax
   - In person

3. Is a Power of Attorney necessary to discuss my account?
   - The Department requires a Power of Attorney be on file and current to discuss the case with anyone who is not an owner or an officer
     - These should be mailed, emailed, or faxed

4. Payment Plan Options/Requirements?
   - Must request Payment Plan (CPP-1)
   - Down payment needed
   - ACH Debit to make payments
   - Duration should be a short as possible
   - Additional forms needed if balance >$5,000
   - Eventually be able to submit through TAP/MyTax
   - Payment Plans are a privilege, not a right

5. Revocations (Retailers Occupation Tax Certificate and Liquor License)
   - Revocation Hearings are held in Springfield and Chicago
   - Taxpayers are encouraged to resolve their delinquencies early
   - If revoked cannot operate (make retail sales, cannot buy or sell alcohol)

6. Transferring Debt/Liability & why this occurs?
   - Personal Liability (NPL/1002D)
     - Transfer debts of the Entity (Corporation, Partnership, etc.) to individual owners/officers/responsible parties
     - Pursue debt against them personally through levies, liens, offsets, etc.
   - Transfer of Assets
     - Transfer debts of seller to the buyer
       - Can occur with or without Bulk Sale notification.

7. Questions