



LTAD Newsletter

July 2022

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This newsletter is written to inform you of recent updates or news provided by the Local Tax Allocation Division.

For information or forms:

Visit our website at:
tax.illinois.gov

Contact us at:

Local Tax Allocation Division 3-500
Illinois Department of Revenue
101 W. Jefferson Street
Springfield, IL 62702
Phone: 217 785-6518
REV.LocalTax@illinois.gov



2022 Local Government Workshop

The Local Tax Allocation Division (LTAD) hosted their annual local government workshop on June 15, 2022. Topics discussed included the MyLocalTax (MLT) portal, how to use and respond to LTAD reports and correspondence, new legislation, and the LTAD website. A recording of the workshop may be found on our [Training Materials for Local Government Officials](#) webpage.

Fiscal Year 2023 PPRT Estimate

The PPRT estimate for FY23 will be posted in early August and made available on our [Most Frequently Used Links](#) webpage. Notification will be sent via both MLT message and the Illinois Department of Revenue's email/SMS text subscription service once it has been posted.

Important Dates

- **September 20:** Simplified Municipal Telecommunication Tax ordinance deadline for rate changes effective January 1, 2023.
- **October 1:** Ordinance deadline for all other tax rate changes.

Business District Electronic Submittal Process

Address lists for business districts can now be submitted electronically, which allows for faster processing, additional time for any needed corrections, and reduction in typos/omissions. For more information, see the [LGT-38, Instructions on New Submission Method for Business District Addresses](#) under Resources on the LTAD webpage.

Tax Location Verification (TLV) Tips

LTAD generates and mails the [IDOR-50-L-1M, Tax Location Verification](#), on a monthly basis to notify you of new business openings, changes to existing registration of businesses, and discontinuation of businesses within your taxing jurisdiction.

- Your monthly TLV letter reflects registration activity from the month prior. When responding through MLT, choose the previous month from the "Months Available" dropdown. For example, a letter dated June 15, 2022, would reflect May activity, so the May period should be selected when responding.

- The primary focus of the TLV process is address verification within your jurisdiction. If you discover an address is not in your jurisdiction, please provide us with the correct local government, if you know that information.
- Every business listed on your TLV letter has registered with IDOR. You may not be aware of a business listed if they have not yet begun operating. Keep in mind that some registered businesses may never commence operations.
- You do not need to report the status of a local business license requirement to LTAD. That information is for you to use for local licensing purposes only.
- Regardless of whether a business is an online or home-based business they generate tax revenue for your jurisdiction. Make sure you confirm the address is in your taxing jurisdiction.
- If you feel a business provided LTAD with an address other than their business address, (e.g. mailing address), please notify LTAD. This could impact the tax rate at the address in situations like the MED and business districts, among others.
- Changing locations should not be on your TLV letter. Accordingly, new addresses resulting from Leveling the Playing Field found on your taxpayer listing should not appear in your letter. If a business is incorrectly registered as a permanent location instead of changing location, it would appear on your letter. The address provided would probably be the address to which the purchase was shipped.
- MLT has two functions for use in completing the TLV process each month.
 - 1) "Respond to Tax Location Verification" is for use in responding to items listed on your letter's "Verified by LTAD" pages.
 - 2) "Verify Tax Locations" is for use in responding to items listed on your letter's "New/Reinstated or Discontinued" pages.
- LTAD staff uses both geographic information system (GIS) mapping and/or property tax bills to determine and verify the correct jurisdiction. In MLT, you only need to agree or disagree with our determination. If you disagree, that business will appear in the "Verify Tax Locations" function so you can provide LTAD with more information about the discrepancy.
- Few, if any, items should show up in your "New/Reinstated" section of "Verify Tax Locations." LTAD staff typically reviews all new locations that are created each month. However, as mentioned previously, any "Verified by LTAD" sites that you "Disagree" with will appear in the "Verify Tax Locations" section.
- Inclusion on the "Discontinued" section does not necessarily mean the business has closed. They may have updated/changed items on their registration.
 - Please research before sending these sites back to LTAD stating they are still operating.
 - Sometimes these sites are listed in the same TLV letter under "New/Reinstated" or "Verified by LTAD." They could even have been in one of these sections on a previous TLV letter.
 - If the business is not included in one of these sections on the current or previous letters, you can order a taxpayer listing to see if they are still listed on that report.
 - If they are present in the taxpayer listing, they are still active in our system.
 - If not, and you are certain they are still operating, contact LTAD.

IDOR News & Updates

Do not forget to sign up for IDOR's email/SMS text subscription service to receive the latest news and updates specific to municipalities, counties, and local taxing districts. Since the last newsletter, LTAD has used this service to send information regarding the informational bulletin that was mailed to outline local government requirements for the sales tax jurisdiction boundary verification process, as well as an alert that the deadline for the Senior Citizens Real Estate Tax Deferral Program was approaching.

Sign up by visiting our website at tax.illinois.gov.

Please note: As indicated in the previous edition, our LTAD Newsletters will only be sent via a MyLocalTax message and through IDOR's email/SMS text subscription service.