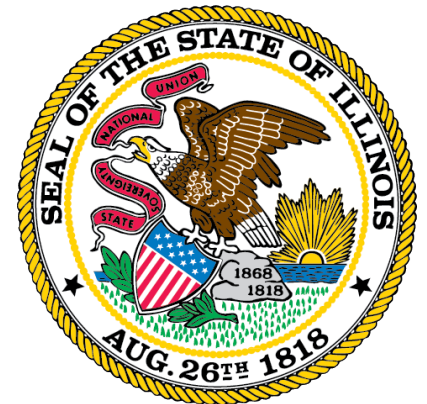


Illinois Department of Revenue

2024 Local Government Workshop



Disclaimer: This PowerPoint presentation is provided for general informational purposes only. The information contained in this presentation should not be construed as legal advice from the Illinois Department of Revenue or the presenter for any purpose, including but not limited to the Taxpayers' Bill of Rights, nor is it intended to be a substitute for legal counsel on any subject matter. IDOR advises that audience members pursue appropriate legal or other professional advice when seeking guidance, based upon their particular facts and circumstances.

IMPORTANCE OF GETTING ADDRESSES CORRECT

- When a business registers or edits an existing account, IDOR's system places that address in a specific jurisdiction.
- A simple typo or abbreviation can cause this address to be placed in an incorrect jurisdiction.
- A business inadvertently entering their mailing address as their business address can also cause errors.
- Tax rates are hard coded to locations, so if the address is placed in the correct jurisdiction, tax revenue will flow to the correct local governments.
- LTAD cannot review everything alone, local governments have a responsibility to do their part in making sure everything is correct.

STEPS LOCAL GOVERNMENTS CAN TAKE TO ENSURE CORRECT DISTRIBUTIONS

- Review the annual taxpayer location address list.
- Report discrepancies as soon as you realize a taxpayer is not reporting sales tax for your jurisdiction.
 - However, businesses sometimes file or pay late, so you'll then receive two months of distributions the following month. Also, some businesses file quarterly or annually.
- Complete the tax location verification process monthly.
- Promptly report annexations to our office.
- Complete the annual boundary review.

ANNUAL TAXPAYER LOCATION ADDRESS LIST

- Zone 1 August
- Zone 2 September
- Zone 3 October
- Zone 4 November
- Zone 5 December
- Zone 6 January
- Zone 7 February
- Zone 8 March
- Zone 9 April
- Zone 10 May
- Zone 11 June
- Zone 12 July



ANNUAL TAXPAYER LISTING

- This report is now provided via MyLocalTax (MLT) using the schedule on the previous slide.
- If you do not have an account, you must contact our office to request the report.
- Taxpayer listings can be ordered at any time through MLT, so you don't have to wait for your annual listing.

REPORT DISCREPANCIES

- Per statute, IDOR can only re-allocate funds for six distributions from the date we are notified of the discrepancy.
- For example, if a business is registered to the wrong jurisdiction for three years before you notify us, we can only take back six months of distributions from the incorrect jurisdiction to give to you.
- It may take time to research this discrepancy, and other departments within IDOR may have to get involved, so this may not be a quick process. However, we will always use the notification date to make the adjustments.
- We will contact you once the adjustment has been made. You don't need to continually follow-up. If LTAD had to refer the issue to another Division, it may take 1-2 years for the process to be completed.

TAX LOCATION VERIFICATION

- Monthly letter is generated on the 15th of each month and either sent via MLT or mailed.
- Report is broken down into three categories:
 - New/Reinstated Businesses
 - Discontinued Businesses
 - Verified by LTAD
- It is very important that you complete this each month so discrepancies can be caught before incorrect allocations are made.
- In MLT, the period you select is one month less than the month on your letter.
 - Example: You receive a letter dated 05/15/2024, select April 2024 in MLT to complete the verification process.

TAX LOCATION VERIFICATION

- The address is 95% of the tax location verification process.
 - We need to know if the address is within your jurisdiction. If it isn't, let us know which jurisdiction it belongs to, if you know.
 - We know the businesses listed as Discontinued are out of business, you don't need to reply to tell us that.
 - If you feel that a business listed as Discontinued is still doing business, they may have just made some changes to their license.
 - Check the TLV letter to see if the business is listed under New/Reinstated
 - Order a new taxpayer listing to see if a business is still operating at that address.

TAX LOCATION VERIFICATION

- Every business listed on your TLV letter has registered with IDOR.
- You do not need to report the status of a local business license to LTAD.
- Regardless of whether a business is an online or home-based business, they still generate tax revenue for your jurisdiction.
- If you feel a business has provided IDOR with an address other than their business address, (e.g., mailing address), please notify LTAD.
- Changing locations (CL) should not appear on your letter, but if the business registered the site incorrectly, they will.

TAX LOCATION VERIFICATION

- MLT has two functions for use in completing the monthly TLV process:
 - “Respond to Tax Location Verification” is for use in responding to items listed on your letter’s “Verified by LTAD” page(s).
 - “Verify Tax Locations” is for use in responding to items listed on your letter’s “New/Reinstated or Discontinued” page(s).
- LTAD staff uses both GIS mapping and property tax bills to determine the correct jurisdiction.

TAXPAYER LISTING AND TLV HELP

- PTAX-1002-12 Retailer Verification by Local Governments
- You will see a lot of non-local addresses, which will typically be for CL's.
 - This is due to the Leveling the Playing Field for Illinois Retail Act.
 - Remote retailers are required to register sites in Illinois.

ANNEXATIONS OR DISCONNECTIONS

- Take effect the date the ordinance is passed.
 - If possible, vote on the ordinance the first of the month or postdate the ordinance to take effect the first to make tax filing easier for any affected businesses.
- Prompt notification ensures the sales tax paid by the newly annexed businesses will properly allocate to your local government.
- It is the municipality's responsibility to notify affected businesses of the effective date of the annexation and the correct tax rate.
 - If possible, give them advanced notice so they can adjust their cash registers and computer software.

BOUNDARY REVIEW

- By statute, beginning in February 2022, IDOR must provide a map of the current boundaries on file for your jurisdiction. The map link is sent via MLT and shape files can be sent to or requested from REV.GIS.Tech@illinois.gov.
- Share with your GIS group or other interested parties!

LOCAL GOVERNMENT RESPONSIBILITY

- If you:
 - Review your Annual Taxpayer Listings
 - Complete the TLV process monthly
 - Promptly report annexations and disconnections
 - Complete the annual boundary review
 - There should be no issues with your allocations.
- The first time you compare the TPL to your local business license list, water bill list, or other method, might be time consuming.
- Moving forward, this should be an easy process for you.

LOCAL GOVERNMENT RESPONSIBILITY

- Assuming the addresses are correctly placed in your jurisdiction and all businesses are registered with IDOR, the state business certificate will reflect the right jurisdiction.
- The business will also have the correct tax rate applied to their account.
 - Regardless of the rate they collect from their customers, they will pay the correct rate to IDOR (assuming they file electronically).
 - We want to ensure they collect the correct rate, so check receipts and send any incorrect receipts to LTAD.

TAX RETURN DATA DRIVES ALLOCATIONS

- Tax collections and allocations are derived directly from tax returns.
- Returns are signed stating that the returns are accurate.
- Everyone can amend a tax return, if necessary.
- Tax return data is provided as a lump sum amount, IDOR doesn't receive individual transactions.
- Low-rate items are reported together.
- Multi-sites reported separately.
- Allocation is correct based on data received. An audit or amended return can change that data, and therefore, the allocation.

SALES TAX DISBURSEMENTS

- Retailers' Occupation Tax
- Service Occupation Tax
- Use Tax
- Service Use Tax
- Home Rule Sales Tax
- Non-Home Rule Sales Tax
- Business District Development and Redevelopment Tax
- County and Municipal Motor Fuel Taxes
- County and Municipal Cannabis Taxes
- County and Municipal Automobile Renting Taxes
- County Flood Prevention Tax
- County Public Safety, Public Facilities, Mental Health, Substance Abuse, or Transportation Tax
- Metro-East Park and Recreation District Tax
- County School Facility and Resources Tax
- Regional Transportation Authority Tax
- Metro-East Transit District Tax
- Aviation Fuel Tax
- Along With Many Others

SERVICE OCCUPATION TAX

- A tax imposed on persons engaged in the business of making sales of service, based on tangible personal property transferred incident to sales of service.
- Tax is paid to their supplier on the cost price of the tangible personal property transferred in the sale of service.
- De minimis test - A serviceman is considered a "de minimis" serviceman if his or her aggregate annual cost price of tangible personal property transferred incident to service is less than 35% of the aggregate annual total gross receipts from all sales of service (or less than 75% in the case of servicemen transferring prescription drugs or engaged in graphic arts production).

ALLOCATION OF STATE SALES TAX COLLECTIONS

- General Merchandise:
 - State Tax Rate is 6.25%
 - 5.00% State Equivalent to 80% of tax collections
 - 1.00% Local Equivalent to 16% of tax collections
 - 0.25% County Equivalent to 4% of tax collections
- Qualifying Food, Drug, and Medical Appliances:
 - State Tax Rate is 1.00%
 - 1.00% Local Equivalent to 100% of tax collections

*State grocery tax abolishment takes effect 1/1/26. We would need an ordinance by 10/1/25 to implement a local grocery tax. IDOR has no way to provide a grocery tax amount for your jurisdiction.

SALES TAX ALLOCATION EXAMPLE

| | | | |
|-----------------|----------------|-----------------------------|--------------------|
| Selling Price | \$1,000.00 | <u>Allocation Breakdown</u> | |
| + 6.25% Tax | <u>\$62.50</u> | State | \$49.12 (80%) |
| | \$1,062.50 | Local | \$9.83 (16%) |
| | | County | <u>\$2.46 (4%)</u> |
| Total Tax Due | \$62.50 | | \$61.41 |
| -1.75% Discount | <u>\$1.09</u> | | |
| Total Remitted | \$61.41 | | |

The discount is now capped at \$1,000/month.

SALES TAX COLLECTION CYCLE

- 4 Month Cycle
- Example: Item purchased January 16th
 - January Liability Month
 - February Collection Month (Allocation Month)
 - March Processing Month
 - April Disbursement Month
- ST-1 Sales Tax Return is due the 20th of the collection month, or the next business day.

LOCALLY IMPOSED TAXES

- Taxes imposed at the county or municipal level are not imposed on:
 - Items that are titled or registered with an Illinois state agency, and
 - Qualifying food, drug, and medical appliances.
- Rates are imposed in increments of 0.25%.
- IDOR will notify impacted retailers with an informational bulletin via MyTax message or mail.
- MLT users will also receive a copy of the bulletin via message, so you can share it with retailers that contact your local government directly.
- Can spend as you wish, other than CTPS, CTSF, and CUT.

TIPS FOR ALL ORDINANCES

- There are templates for the ordinances on our website.
- Legal will send a letter either stating that the ordinance will be imposed or requesting changes to the ordinance.
- Required documentation must be mailed or submitted through MLT using the “Submit Certified Ordinance or Resolution” function.
- Regarding the ordinance deadline, we use the postmark date on the envelope.
- If you want to verify that we received your ordinance, please check with us before the deadline! This allows you to still meet the deadline if you must resend because it was lost in the mail.

DISTRIBUTION OF TAXES

- Local governments receive a separate distribution for each tax type.
- IDOR suggests that all recipients sign up for direct deposit.
- Track your distributions on the Comptroller's website.
 - The Vendor TIN needed for their website can be found on our website under "Monthly Disbursements."

PERSONAL PROPERTY REPLACEMENT TAXES (PPRT)

- Eight distributions are sent each year to qualifying taxing districts (January, March, April, May, July, August, October, and December).
- Distributions to taxing districts are based on each district's share of personal property tax collection from the appropriate 1976 or 1977 tax year.
- Proportionate Share of PPRT Distributed.
 - Certain taxing districts are required to pay a proportionate share of personal property replacement tax funds they receive to the municipality, library or cemetery if personal property taxes were previously levied in 1976 or 1977 and paid to those taxing districts.

PERSONAL PROPERTY REPLACEMENT TAXES (PPRT)

- Fiscal year estimates for PPRT are posted to our website around the first of August.
- This is an estimate. We don't pay the difference if your actual distributions are less than estimated, nor do we ask you to pay the difference if distributions were more than estimated.
- The estimate is posted in the same place on our website every year. You don't need to ask if we have the estimate, just check the website. As soon as we have it, it is posted.
- We are not going to give you an estimate of the estimate.

PERSONAL PROPERTY REPLACEMENT TAXES (PPRT)

- May 2024 PPRT Statement
 - Substantial quantity of amended business tax returns in 2022
 - FY 2025 was expected to be around FY 2024 PPRT Totals.
 - Due to these amended returns, FY 25 is now expected to be \$200 million less than FY 24.
 - Estimate will be posted in August 2024

POPULATION BASED DISBURSEMENTS

- Distributions of Income Tax, Use Tax, and Cannabis Use Tax that each municipality or county receives are based on its population in proportion to the total state population.
- Population figures are based on the latest census conducted by the United States Bureau of the Census and certified by the Office of the Secretary of State.
- Use Tax and Cannabis Use Tax follow the same four-month cycle as Sales Tax and Telecom Tax. Unlike the other tax types, Income Tax is allocated the month after it is collected.

CANNABIS USE TAX (CUT)

- There is a state excise tax on all adult-use cannabis sales, a portion of which is allocated to local governments based on population.
- These funds must be used to fund crime prevention programs, training, and interdiction efforts, including detection, enforcement, and prevention efforts, relating to the illegal cannabis market and driving under the influence of cannabis.

DISTRIBUTIONS OF 1% MUNICIPAL, 1% COUNTY & 0.25% COUNTYWIDE TAXES

(Fiscal Year July 1 through June 30)

| (\$Millions) | Municipal (MT 1.00%) | County (CT 1.00%) | County-Wide (CST 0.25%) |
|--------------|---------------------------------|------------------------------|------------------------------------|
| FY-15 | 1,720.1 | 53.4 | 225.9 |
| FY-16 | 1,753.8 | 49.9 | 225.3 |
| FY-17 | 1,758.3 | 49.7 | 226.5 |
| FY-18 | 1,796.5 | 52.1 | 231.2 |
| FY-19 | 1,833.6 | 56.2 | 236.4 |
| FY-20 | 1,860.2 | 50.4 | 233.9 |
| FY-21 | 1,816.9 | 53.3 | 239.3 |
| FY-22 | 2,251.6 | 77.2 | 297.8 |
| FY-23 | 2,371.1 | 85.0 | 315.4 |
| FY-24 | 2,465.1 | 88.6 | 320.5 |

TELECOM TAX DISTRIBUTIONS

(Fiscal Year July 1 through June 30)

| (\$Millions) | Annual Amount |
|--------------|----------------------|
| FY-15 | 227.4 |
| FY-16 | 232.9 |
| FY-17 | 212.8 |
| FY-18 | 193.9 |
| FY-19 | 189.8 |
| FY-20 | 161.5 |
| FY-21 | 140.4 |
| FY-22 | 127.1 |
| FY-23 | 120.3 |
| FY-24 | 113.7 |

PPRT DISTRIBUTIONS

(Fiscal Year July 1 through June 30)

| (\$Millions) | Annual Amount |
|--------------|----------------------|
| FY-15 | 1,434.5 |
| FY-16 | 1,320.5 |
| FY-17 | 1,466.8 |
| FY-18 | 1,227.4 |
| FY-19 | 1,327.8 |
| FY-20 | 1,453.4 |
| FY-21 | 1,843.5 |
| FY-22 | 4,018.4 |
| FY-23 | 4,541.8 |
| FY-24 | 2,991.5 |

INCOME TAX DISTRIBUTIONS

(Fiscal Year July 1 through June 30)

| (\$Millions) | Annual Amount | Per Capita |
|--------------|----------------------|-------------------|
| FY-15 | 1,316.3 | 102.6 |
| FY-16 | 1,301.1 | 101.4 |
| FY-17 | 1,216.3 | 94.7 |
| FY-18 | 1,162.9 | 90.4 |
| FY-19 | 1,331.0 | 103.4 |
| FY-20 | 1,266.5 | 98.4 |
| FY-21 | 1,672.6 | 129.9 |
| FY-22 | 1,968.9 | 153.4 |
| FY-23 | 1,996.8 | 155.9 |
| FY-24 | 2,135.0 | 166.6 |

USE TAX DISTRIBUTIONS

(Fiscal Year July 1 through June 30)

| (\$Millions) | Annual Amount | Per Capita |
|--------------|----------------------|-------------------|
| FY-15 | 204.8 | 20.2 |
| FY-16 | 234.1 | 23.1 |
| FY-17 | 250.2 | 24.7 |
| FY-18 | 267.5 | 26.3 |
| FY-19 | 309.4 | 30.4 |
| FY-20 | 356.2 | 35.0 |
| FY-21 | 458.0 | 45.0 |
| FY-22 | 392.8 | 38.9 |
| FY-23 | 412.8 | 41.0 |
| FY-24 | 380.1 | 37.8 |

CANNABIS USE TAX DISTRIBUTIONS

(Fiscal Year July 1 through June 30)

| CUT | |
|----------------------|----------------------|
| (\$ Millions) | Annual Amount |
| FY-20 | 3.2 |
| FY-21 | 12.6 |
| FY-22 | 20.5 |
| FY-23 | 19.7 |
| FY-24 | 20.3 |

CONFIDENTIALITY OF TAXES

- By law, all information received by IDOR from individual sales tax returns, telecom tax returns, or from any investigation is confidential and cannot be released.
- There are two ways information can be released:
 - Local government enters into a reciprocal agreement for exchange of information with IDOR, or
 - Written authorization is received from the taxpayer or provider.

CONFIDENTIALITY OF TAXES

- Top Filer Report
 - Report gives an aggregate total of the 1.00% local government's share of the state's sales tax the local government received from their top sales tax contributors within a specified time period. The top filers are listed in numeric order by Illinois Account ID's.
- FOIA Requests
 - Confidential information received from IDOR cannot be requested by the general public under the Freedom of Information Act. Refer to statute, 5 ILCS 140/7(1)(a).

CONFIDENTIALITY OF TAXES

- Since most jurisdictions only have one or two dispensaries, this distribution information will not be included on the reports on our website to protect the confidentiality of the businesses.
- Allocation data will be available through MLT to users with confidential access.
- You must also protect this information at your local government meetings and on any reports provided at these meetings.
- Not limited to MCAN/CCAN, any local government or business district with fewer than five businesses must have their confidential data protected.

INFORMATION EXCHANGE AGREEMENTS

- Local governments are eligible to enter into a reciprocal agreement for exchange of confidential sales tax information with IDOR.
- IDOR developed a template for the certification/re-certification letter, which is available on our website.
- We require original signatures on the Attachment A and Attachment B. An Attachment B will need to be completed for each person on the agreement.
 - Mail the documents with original signatures.
 - Submit through MLT using a confidential logon with the “Submit Reciprocal Agreement” function.
- No person or title is automatically authorized!

INFORMATION EXCHANGE AGREEMENTS

- If applying for a confidential account in MLT, the applicant must be included on the information exchange agreement.
- Also, for the request to be approved, there must be agreements on file for both sales tax and telecom (if imposed).
- Users not listed on the agreement can register for a basic account in MLT.
- Users will automatically receive a message through MLT at least 30 days in advance to alert them that it is time to recertify the agreement.
- Confidential accounts whose recertifications are not completed within an acceptable amount of time will have their accounts locked until recertification is completed.

INFORMATION EXCHANGE AGREEMENTS

- Recertification is due annually from the last time you updated your agreement, not necessarily on January 1.
- The Attachment A only needs to be completed when you first enter into an agreement with IDOR. You don't need to resend the A each year when you recertify.
- The Attachment B is only needed for new additions to your list. You don't need to resend the B every year.
- When recertifying your agreement or changing the approved list on your agreement, please use our template, do not make any changes to the template.
- Also, when recertifying or changing, include the list of ALL names on the approved list, not just the new name(s).
- Documentation can be submitted using the "Submit Reciprocal Agreement" function in MLT.

INFORMATION EXCHANGE AGREEMENTS

- An individual included on your local government's information exchange agreement can then register for a logon for MLT with confidential access.
- Confidential access allows the user to:
 - Request an allocation remittance report.
 - Provides tax revenue received from every business in your jurisdiction.
 - Submit reciprocal agreement documentation.
 - Submit a certified copy of an ordinance or resolution.
 - View confidential correspondence.

ALLOCATION REMITTANCE REPORTS

- Replaced the CD's LTAD used to send tri-annually.
- Can request 1, 3, and 12-month reports at any time.
- Data is only available for 3 years.
 - Look in messages for older reports.
- The month you select is the allocation period. If you want to view the report for funds you received in April, you would order the February report.
- Admin fee nor interest are reflected in the amounts, so the numbers won't match your allocations.
- Your portion of the filing discount is reflected in the data.
- Multi-county munis can now order from one account.
- Confidential!!

COMMON MYLOCALTAX PORTAL QUESTIONS

- An account is not created once your name has been submitted on the approved list with the information exchange agreement. Each person must register for their own account.
- Please don't share accounts.
- Please alert us as soon as someone leaves employment with your local government so we can close their account.
- The answer to your security question is case sensitive.
- Please make sure you're logging into MyLocalTax and not MyTax or MyDec. They are separate portals.

COMMON MYLOCALTAX PORTAL QUESTIONS

- You do not create a password when you register for an account. The first time you logon to your account the Letter ID from the activation letter we mail you must be used as your password.
- If your local government does not have a reciprocal agreement or you, specifically, are not included on the agreement, you cannot register for confidential access. We will deny your registration.
- Establish the agreement first, then register for MLT.
- If you already have basic access then establish an agreement, we can change your access level, you do not need to re-register.

COMMON MYLOCALTAX PORTAL QUESTIONS

- If you receive a message that says, “this profile has been deleted,” you failed to recertify your reciprocal agreement timely. Your account will be unlocked once recertification has been completed.
- Electronic correspondence is sent to all MLT users for a given local government. This means the clerk will see correspondence directed to the treasurer and vice versa. We do not distinguish which account to send a specific letter to, so you need to work out internally who is responsible for each item.
- Along those same lines, the default address is for the clerk, so everyone will see “Clerk” when you logon to your account.

LEGISLATION

- HB 3144
 - Grocery tax abolishment – 1/1/26
 - Non-home rule municipalities no longer require a referendum to impose a new tax.
- Public Act 103-0592
 - Caps the discount at \$1,000/month.

LEGISLATION CONTINUED

- SB 3362
 - Requires retailers with a physical presence in Illinois but who source sales out of state and fulfill those sales from inventory located out of state to collect and remit ROT destination.

GENERAL SUGGESTIONS

- For MyLocalTax questions, please refer to the tutorial and FAQ's first.
- For basic local tax questions, please refer to the website first.
- When sending an email or leaving a voice mail, please include details we'll need to answer your question(s).
- Communicate with all interested parties within your local government.
- Share information with your fellow members of various local government officials' associations.

LOCAL GOVERNMENT RESOURCES

- LTAD Website
 - Allocation amounts
 - Forms and agreements
 - Information about each tax type
 - Training materials
- MyLocalTax
 - Send messages
 - Request allocation remittance reports
 - Order taxpayer listings
 - Complete tax location verification
 - Rebate sharing agreements
 - View correspondence

LOCAL GOVERNMENT RESOURCES

- LTAD Quarterly Newsletter
 - January, April, July, October
 - Will be posted to our website, sent through MLT, and will receive a message through GovDelivery.
 - Older newsletters are being archived on July 1st.
- IDOR's Messaging Service
 - Sign up on website
 - Short messages to alert you of news
 - When this presentation posts, when the PPRT estimate is posted, rate change bulletins, etc.

CONTACTS

Office of the Comptroller

(217) 557-0930

www.illinoiscomptroller.gov

Illinois Gaming Board

(217) 524-0226

www.igb.Illinois.gov

Office of the Treasurer

The Illinois Funds Program

(217) 524-4910

www.treasurer.il.gov



CONTACTS

For information regarding Property Tax issues, contact the following telephone numbers:

| | |
|----------------|--|
| (217) 785-1388 | Appraisals (ICAAS) |
| (217) 782-3016 | County Official Salary Reimbursements & Stipends |
| (217) 785-6636 | Education & Assistance |
| (217) 782-3627 | Equalization & Sales Ratios |
| (844) 445-1114 | My DEC |
| (217) 785-0411 | Railroads & Pollution Control |
| (217) 782-3627 | Real Estate Transfer Declarations |
| (217) 782-3016 | Statistics |
| (217) 785-2252 | Sales Tax & Property Tax Exemptions |
| (217) 785-6518 | Senior Citizens Real Estate Tax Deferral Program |

LINKS FROM PRESENTATION

IDOR Website: <https://tax.illinois.gov/>

LTAD Website: <https://tax.illinois.gov/localgovernments/localtaxallocation.html>

Disbursement Reports: <https://tax.illinois.gov/localgovernments/disbursements.html>

Tax Types Detail: <https://tax.illinois.gov/localgovernments/localtaxallocation/taxes-distributed-to-local-governments.html>

Newsletters: <https://tax.illinois.gov/localgovernments/localtaxallocation/ltad-quarterly-newsletter.html>

Training Materials: <https://tax.illinois.gov/localgovernments/localtaxallocation/training-materials-for-local-government-officials.html>

Forms and Agreements: <https://tax.illinois.gov/localgovernments/localtaxallocation/forms-and-agreements.html>

LINKS FROM PRESENTATION

PTAX-1002-12: <https://tax.illinois.gov/localgovernments/localtaxallocation/taxpayer-location-verification-by-local-governments.html>

MyLocalTax: [https://mytax.illinois.gov/mylocaltax/ /](https://mytax.illinois.gov/mylocaltax/)

Tax Rate Finder: <https://mytax.illinois.gov/?Link=TaxRateFinder>

SIC Reports: <https://webapps.illinois.gov/rev/sic>

Comptroller's Vendor Payments: <https://illinoiscomptroller.gov/vendor-services/vendor-payments-new>

THANK YOU!

Illinois Department of Revenue
Local Tax Allocation Division
101 W. Jefferson St. 3-500
Springfield, IL 62702

Telephone: (217) 785-6518

Fax: (217) 785-6527

Email: REV.LocalTax@Illinois.gov

Website: <https://tax.illinois.gov/localgovernments/localtaxallocation.html>



Printed by the authority of the state of Illinois,
Electronic, 1 copy, Updated 06/10/2024

