

IT 10-0005-GIL 02/19/2010 SUBTRACTIONS – OTHER RULINGS

General Information Letter: A correction is made to the reference to Form IL-1065 in IT 10-0003 GIL.

February 19, 2010

Dear:

This letter is to correct an error in our previous letter to you dated January 12, 2010. That letter erroneously states that a partnership should claim the subtraction modification for deductions disallowed under IRC Section 280C on the Schedule M. Instead, partnerships should claim the subtraction modification on Line 28 of Form IL-1065.

We apologize for any inconvenience caused by our prior letter.

Sincerely,

Brian L. Stocker  
Associate Counsel (Income Tax)