

IT 17-0009-GIL 08/14/2017 (Refunds) (Other Rulings)

Regulation Section 100.9400(f) Prescribes Form and Manner of Refund Claim (This is a GIL.)

August 14, 2017

Re: Request for Letter Ruling

Dear Sir:

This is in response to your letter received by this office July 5, 2017, in which you request a letter ruling. Department of Revenue ("Department") regulations require that the Department issue only two types of letter rulings, Private Letter Rulings ("PLRs") and General Information Letters ("GILs"). PLRs are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding against the Department, but only as to the taxpayer issued the ruling and only to the extent the facts recited in the PLR are correct and complete. GILs do not constitute statements of Department policy that apply, interpret or prescribe the tax laws and are not binding against the Department. See 2 Ill. Adm. Code 100.1200(b) and (c). Your letter requires that we respond with a GIL.

Your letter states as follows:

COMPANY requests a ruling on the proper treatment of requesting refunds from the state of Illinois Department of Taxation.

A credit was issued to account:#### in June 2016. As of May 2017 there was a credit of \$\$\$\$\$. Power of Attorney is requesting a refund after the credit has been partially applied.

RULING

Section 909(a) of the Illinois Income Tax Act ("IITA" 35 ILCS 5/909(a)) states:

In the case of any overpayment, the Department, within the applicable period of limitations for a claim for refund, may credit the amount of such overpayment, including any interest allowed thereon, against any liability in respect of the tax imposed by this Act, regardless of whether other collection remedies are closed to the Department on the part of the person who made the overpayment and shall refund any balance to such person or credit any balance to that person pursuant to an election under subsection (b) of this Section [regarding credits against estimated tax].

IITA Section 909(d) states:

Every claim for refund shall be filed with the Department in writing in such form as the Department may by regulations prescribe, and shall state the specific grounds upon which it is founded.

Pursuant to this Section, the Department has promulgated Regulations Section 100.9400 (86 Ill. Admin. Code 100.9400). Regulations Section 100.9400(f) sets forth the form and manner in which a taxpayer must file a claim for refund. These provisions may be accessed from the Department of Revenue website at www.Iltax.com.

As stated above, this is a GIL. A GIL does not constitute a statement of policy that applies, interprets or prescribes the tax laws, and it is not binding on the Department.

Sincerely,

Brian Stocker
Associate Counsel (Income Tax)