

The Department will not approve the accuracy of private legal publications. (This is a GIL.)

October 14, 2014

Dear Xxxx:

This letter is in response to your letter dated July 1, 2014, in which you request information. The Department issues two types of letter rulings. Private Letter Rulings (“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 on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department’s regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter (“GIL”) is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at www.tax.illinois.gov to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

We are in the process of compiling necessary information that will enable us to include your state's procedures and fees in the 2015 edition of the NADA Title and Registration Textbook.

Submitting correct information for the next year is extremely important. Our publication is utilized by hundreds of thousands of subscribers nationwide including members of AAMVA, DMV's, dealerships, government agencies, and law enforcement. The return of accurate data will help ensure proper transactions AND cut down on calls made to your offices!

- 1.) Please **verify the tax and lease information shown** including address and phone number(s), fees, and procedures **making changes and/or adding new data for the next year.**
- 2.) Please **send new ORIGINAL sample documents** (no photocopies) **if applicable.**

THE DEADLINE TO RETURN YOUR INFORMATION IS SEPTEMBER 12, 2014

Your assistance is greatly appreciated and I encourage you to contact me throughout the year as changes in procedures occur. As an Advisory Board Member you will receive a complimentary copy of the new edition once it becomes available.

Should you have any questions, please feel free to contact me directly at (XXX) XXX-XXXX ext. XXX.

DEPARTMENT'S RESPONSE:

We cannot approve the accuracy of private legal publications. We advise you to consult Illinois statutes and administrative rules, as well as Department publications on these matters. However, the information previously published generally remains correct. We will note that Public Acts 98-628 and 98-1080 change the definition of "selling price" for sales of motor vehicles of the first division and certain motor vehicles of the second division if they are sold on or after January 1, 2015 for the purpose of leasing the vehicle for a defined period of more than one year. While it does not appear that this change would alter the information in the publication, it is worth noting. I have enclosed the 2014 RUT-50 Private Party Vehicle Use Tax Chart.

I hope this information is helpful. If you require additional information, please visit our website at www.tax.illinois.gov or contact the Department's Taxpayer Information Division at (217) 782-3336.

Very truly yours,

Samuel J. Moore
Associate Counsel

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SJM:ikm