IT 22-0003 02/25/2022 MISCELLANEOUS

This letter responds to an annual survey. (This is a GIL.)

February 25, 2022

Dear XXXX:

This letter is in response to your email dated December 13, 2021, in which you requested information. 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. The purpose of GILs is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. GILs do not constitute statements of Department policy that apply, interpret, or prescribe the tax laws, and are not binding on the Department. See 2 Ill. Admin. Code 1200 for more information. 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:

> I am writing to ask you to complete the questionnaire for the 2022 NAME Survey of State Tax Departments on behalf of your state. The survey covers many of the gray areas of state tax law. Your responses will provide useful guidance for taxpayers in complying with your state's laws.
>
> Attached is an Excel spreadsheet containing the questions for 2022. Like last year's questionnaire, this year two columns of the spreadsheet have all of your state's responses and comments for 2021. Adjacent columns are there for you to record your responses and comments for 2022. To avoid any errors, please fill out the 2022 column even if the answer has not changed from 2021.
>
> If you are adding or revising question specific comments, please use the 2022 comment box that relates to that question directly. If you are adding or revising a comment that applies to multiple questions or all questions in a category, please use the 2022 comment box at the end of the category. You can either scroll down for this comment or click the hyperlinked text in the chart, when available. If you would like to add or change information you have previously recorded in the comments section, please make those modifications in red font.
>
> Additionally, we ask that you note where you have intentionally left questions blank. We are required to follow-up regarding any unanswered questions and

making note of intentionally unanswered questions allows us to process and analyze the data faster. This can be accomplished by typing “blank” or “no response” in the answer column or simply noting in your e-mail that questions were left blank intentionally.

The questionnaire should be completed based on state law as of January 1, 2022.

Some new questions have been added to this year’s questionnaire. The new questions and subsections are denoted in blue font.

We have also included a new column where you may include feedback or notes on the questions in this year’s questionnaire. Information included in this column will not be published as part of our survey report. Any feedback you choose to provide is greatly appreciated and will be incredibly helpful in drafting future versions of our questionnaire.

Please return your questionnaire to us by Feb. 25, 2022. Your completed Excel spreadsheet should be e-mailed to me at E-MAIL.

Your responses, along with the responses we receive from other states, will be published by NAME, a leading publisher of international, federal, and state tax analysis. More information about NAME can be found at WEBSITE.

If you have any questions about this or if there is any way I can help you to complete this year’s questionnaire, please contact me at E-MAIL or PHONE #.
I look forward to working with you. Thank you.

DEPARTMENT’S RESPONSE:

Please see the 2022 responses and comments on the attached Excel spreadsheet.

NAME		
2022 SURVEY OF STATE TAX DEPARTMENTS		
Section I. Corporate Income Tax Nexus Policies		
A. State Statutes, Regulations, Administrative Pronouncements, or Judicial Decisions Specifically Addressing Income Tax Nexus	**2021 Response**	**2022 Response**
1. Identify any statute(s) addressing corporate income tax nexus.	None	None

2. Identify any regulation(s) addressing income tax nexus.	86 Ill. Adm Code 100.9720.	86 Ill. Admin. Code 100.9720.
3. Identify any administrative pronouncement(s) addressing income tax nexus.	None	None
4. Identify judicial decision(s) addressing income tax nexus.	Linn v. Department of Revenue, 2 N.E.3d 1203 (Ill. App. Ct. 2013).	Linn v. Department of Revenue, 2 N.E. 3d 1203 (Ill. App. Ct. 2013).

B. Application of Nexus Standards	**2021 Response**	**2021 Comment**	**2022 Response**	**2022 Comment**
1. Your state's income tax nexus policy is **only** based on physical presence.	No		No	
2. Your state's income tax nexus policy is **only** based on economic presence. (If "yes," please state the threshold for economic nexus in the comment to this question. If you do not have a set threshold, please explain in the comment to this question.)	No	IL: One of many factors.	No	One of many factors
3. Your state's income tax nexus policy is based on **both** physical presence and economic presence. (If "yes," please state the threshold for economic nexus in the comment to this question. If you do not have a set threshold, please explain in the comment to this question.)	Yes	IL: Standards for determining sufficient tax nexus are found in federal statutes regulating interstate commerce, US Constitution jurisprudence and Illinois tax statutes.	Yes	Standards for determining sufficient tax nexus are found in federal statutes regulating interstate commerce, US Constitution jurisprudence, and Illinois tax statutes.

4. Does your state use a factor presence threshold measured by an annual dollar threshold or activity threshold when determining whether your economic nexus standard has been met?	No		No	
Comment applicable to all questions in Section I.B.				
2021 Comment:		**2022 Comment:**		
Blank for 2021.				

C. Adherence to MTC's Factor Presence Nexus Threshold	2021 Response	2021 Comment	2022 Response	2022 Comment
The Multistate Tax Commission's (MTC) model statute, Factor Presence Nexus Standard for Business Activity Taxes, uses both economic and physical presence to determine nexus. However, the model statute sets forth minimum thresholds for each. It states that substantial nexus is established if any of the following limits are exceeded during the tax period: • $50,000 of property, • $50,000 of payroll, • $500,000 of sales, or • 25 percent of total property, total payroll, or total sales.				
Answer "yes" or "no" to the questions in this section. If your response to question 4 in Part C of Section I is "no," answer "not applicable."				
1. Your state's factor presence nexus standard generally conforms to the MTC's model statute, Factor Presence Nexus Standard for Business Activity Taxes. (If "yes," cite to the applicable statute and/or regulation in the comment to this question.)	Not Applicable		Not Applicable	
2. Your state's factor presence nexus standard partially conforms to the MTC's model statute, Factor Presence Nexus Standard for Business Activity Taxes.	Not Applicable		Not Applicable	

(If your response to question 1 is "yes," answer "not applicable.")				
3. If you answered "yes" to questions one or two, has your state's reliance on the MTC's model statute been tested in court? (If "yes," provide citations in the comment to this question.)	Not Applicable		Not Applicable	
4. Your state's factor presence nexus standard does not conform to any aspects of the MTC's model statute, Factor Presence Nexus Standard for Business Activity Taxes.	Not Applicable		Not Applicable	
5. Your state's factor presence nexus standard has adopted an annual dollar threshold or activity threshold applicable only to specific industry groups, which is not based on the MTC's model statute, Factor Presence Nexus Standard for Business Activity Taxes. (If "yes," set forth the standard(s) and applicable industry group(s) in the comment to this question.)	Not Applicable		Not Applicable	

Comment applicable to all questions in Section I.C.	
2021 Comment:	**2022 Comment:**
Blank for 2021.	

D. Adoption of Multistate Tax Commission Statements on Federal Pub. L. No. 86-272	**2021 Response**	**2021 Comment**	**2022 Response**	**2022 Comment**
The Multistate Tax Commission (MTC) has issued three separate statements and one amendment to guidance issued in 1986 aimed at helping states comply with federal Pub. L. No. 86-272. The Phase I Statement incorporates the U.S. Supreme Court's ruling in *Wisconsin Dept. of Rev. v. William Wrigley, Jr., Co.,* 505 U.S. 214 (1992). The Phase II Statement added and removed several activities from the non-exhaustive lists of protected and unprotected activities, clarified that the throwback rule is applied on an entity-by-entity basis when a combined or consolidated report is filed and permits signatory states to apply Pub. L. No. 86-272 protections to transactions occurring in non-U.S. commerce. The original signatories to the Phase II statement were AL, AZ, AR, CA, CO, HI, ID, LA, MT, NM, ND, OR, RI and UT. The 2001 Amendment to its guidelines removed delivery of inventory via company-owned vehicles in a state from the list of unprotected activities.				
1. Your state is a signatory to the Phase I Statement without any additions or exceptions.	No		No	
2. Your state is a signatory to the Phase I Statement and created your own additions or exceptions to the statement.	No		No	
3. Your state is not a signatory to the Phase I Statement, but has laws that adhere to the statement's list of immune and non-immune activities.	No		No	
4. Your state is a signatory to the Phase II Statement without any additions or exceptions.	No		No	
5. Your state is a signatory to the Phase II Statement and created your own additions or exceptions to the statement.	No		No	

6. Your state is not a signatory to the Phase II Statement, but has laws that adhere to the statement's list of immune and non-immune activities.	No		No	
7. Your state conformed its laws to the MTC's 2001 amendment to its guidelines on Pub. L. No. 86-272.	No		No	
8. Your state does not conform to the Phase I Statement, Phase II Statement or 2001 Amendment.	No		No	
Comment applicable to all questions in Section I.D.				
2021 Comment:		**2022 Comment:**		
Blank for 2021.				

E. Nexus Enforcement Policies	**2021 Response**	**2021 Comment**	**2022 Response**	**2022 Comment**
Answer "yes" or "no" to the questions in this section.				
1. Your state sends a nexus questionnaire to corporations that it believes might be doing business within its borders.	Yes		Yes	
2. Your state imposes tax on a corporation that triggers nexus for the entire year (i.e., including amounts in the sales factor that occurred before nexus was established).	Yes		Yes	
3. Your state requires a tax return to be filed even if the corporation's activities are protected by Pub. L. No. 86-272.	Yes	IL: IITA Section 502(a)(2) requires corporations qualified to do business in	Yes	Illinois Income Tax Act ("IITA") Section 502(a)(2) requires corporations

		Illinois and required to file a federal income tax return to file in Illinois regardless of tax liability.		qualified to do business in Illinois and required to file a federal income tax return to file in Illinois regardless of tax liability.
4. Your state requires a tax return to be filed by a corporation that has registered in the state, but has not yet commenced doing business.	Yes	IL: *Id*.	Yes	IITA Section 502(a)(2) requires corporations qualified to do business in Illinois and required to file a federal income tax return to file in Illinois regardless of tax liability.
5. Your state would find taxable nexus for the entire taxable year (but no more), for a corporation that stops an activity during the tax year that once created nexus (i.e., trailing nexus).	Yes		Yes	
6. Your state would find taxable nexus for the entire taxable year, plus an additional year (and no more), for a corporation that stops an activity during the tax year that once created nexus (i.e., trailing nexus).	No		No	

7. Your state would find taxable nexus for the taxable year, plus more than an additional year, for a corporation that stops an activity during the tax year that once created nexus (i.e., trailing nexus). (If "yes," indicate how long your state would continue to find taxable nexus after the discontinuation of the nexus-creating activities in the comment to this question.)	No		No	
8. For questions 5-7 on "trailing nexus," does your answer depend on the magnitude of the nexus-creating activity (e.g., three salesperson visits resulting in the sale of a used car, versus three CEO visits resulting in the sale of a petroleum super tanker)? (If "yes," explain in the comment to this question.)	No		No	
Comment applicable to all questions in Section I.E.				
2021 Comment:		**2022 Comment:**		
Blank for 2021.				

Section II. Nexus—Creating Activities				
State "yes" or "no" to show whether each of the following activities or relationships would, by itself, create sufficient nexus to subject an out-of-state corporation to an income-based tax. When determining whether the listed activity/relationship would create nexus in your state for a corporation, assume that each item is the only activity/relationship the corporation has in your state (other than activities protected by Pub. L. No. 86-272).				
A. General Activities	**2021 Response**	**2021 Comment**	**2022 Response**	**2022 Comment**
1. The out-of-state corporation is doing business in your state.	Yes		Yes	
2. The out-of-state corporation makes sales to customers in your state by means of a 1-800 telephone order number advertised in your state.	No		No	
3. The out-of-state corporation uses local phone numbers in your state, calls to which are forwarded to the out-of-state corporation's headquarters located in another state.	Yes		Yes	
4. The out-of-state corporation maintains a bank account at a bank located in your state.	No		No	
5. The out-of-state corporation provides one to six days of consulting services in your state during the year.	Yes		Yes	
6. The out-of-state corporation, through a third party, provides warranty services on goods sold in your state.	Yes	IL: If work is performed by an agent of the taxpayer.	Yes	If work is performed by an agent of the taxpayer.
7. The out-of-state corporation sends catalogs to residents in your state.	No		No	

8. The out-of-state corporation has at least one client in the state.	Yes		Yes	
9. Does your state have a de minimis standard? (If "yes," explain and include whether the standard is based on the number of activities performed or the number of days an activity is performed in your state in the comment to this question.)	Yes	IL: Illinois has no specific definition of "de minimis".	Yes	Illinois has no specific definition of "de minimis".
10. Does your state apply the definition of "transacting business" or "doing business" used to determine whether an out-of-state corporation must register with the Secretary of State, or other similar agency, when determining whether the out-of-state corporation has nexus with your state?	Yes		Yes	
Comment applicable to all questions in Section II.A.				
2021 Comment:		**2022 Comment:**		
Blank for 2021.				

B. Registration with State Agencies/Departments	2021 Response	2021 Comment	2022 Response	2022 Comment
1. The out-of-state corporation is registered, authorized, certified or qualified by the Secretary of State, or other similar agency, to transact business in your state as a foreign corporation.	No		No	

2. The out-of-state corporation holds a general business license issued by your state.	No		No	
3. The out-of-state corporation holds a specialty license issued by your state, such as a specialty insurance license.	No		No	
4. The out-of-state corporation is registered with the state tax department for payroll tax purposes.	No		No	
5. The out-of-state corporation is registered with the state agency or department that regulates or administers workers' compensation.	No		No	
6. The out-of-state corporation is registered with the state as a government vendor or contractor.	No		No	
7. The out-of-state corporation is registered with the state for sales tax purposes.	No Response	IL: Insufficient information is provided to answer the question.	No Response	Insufficient information is provided to answer the question.
Comment applicable to all questions in Section II.B.				
2021 Comment:		**2022 Comment:**		
Blank for 2021.				

C. Ownership/Leasing of In-State Property	2021 Response	2021 Comment	2022 Response	2022 Comment
1. The out-of-state corporation owns unimproved land in your state.	Yes		Yes	
2. The out-of-state corporation stores inventory or other goods in a public warehouse in your state for fewer than 30 days per year.	Yes		Yes	

3. The out-of-state corporation stores inventory or other goods in a bonded warehouse in your state for fewer than 30 days per year.	Yes		Yes	
4. The out-of-state corporation ships in-process inventory to an unrelated party in your state solely for processing.	Yes		Yes	
5. The out-of-state corporation consigns goods to vendors, independent contractors, or other parties in your state.	Yes		Yes	
6. The out-of-state corporation owns display racks in your state.	Yes		Yes	
7. The out-of-state corporation owns tooling, molds, dies, etc., located at a manufacturing facility in your state.	Yes		Yes	
8. The out-of-state corporation leases (as lessor) real estate in your state to an unrelated third party.	Yes		Yes	
9. The out-of-state corporation leases (as lessor) rented mobile property such as rail cars, planes, and trailers, which the lessee may use in your state five or fewer times per year.	Yes		Yes	
10. The out-of-state corporation owns or leases automobiles provided to salespersons in your state.	Yes		Yes	
11. The out-of-state corporation owns or leases trucks or automobiles used by non-salespersons in your state.	Yes		Yes	

12. The out-of-state corporation owns or leases other machinery or equipment in your state.	Yes		Yes	
13. The out-of-state corporation holds title to property located in your state until the contract price has been paid.	Yes		Yes	
14. The out-of-state corporation files a security interest in your state on inventory sold until the contract price has been paid.	Yes		Yes	
15. The out-of-state corporation owns or leases a place in your state for company employees, directors, and officers.	Yes		Yes	
Comment applicable to all questions in Section II.C.				
2021 Comment:		**2022 Comment:**		
IL: See Department Regulations Section 100.9720(c)(5)(D) and (E).		See 86 Ill. Admin. Code 100.9720(c)(5)(D) and (E).		

D. Ownership Interest of In-State Pass-Through Entities	**2021 Response**	**2021 Comment**	**2022 Response**	**2022 Comment**
1. The out-of-state corporation owns an interest in an investment partnership or LLC that has operations in your state.	No Response	IL: IITA Section 205(b) exempts an "investment partnership" from replacement income tax. Under IITA Section 305(c-5) the distributive share income of a nonresident	No Response	IITA Section 205(b) exempts an "investment partnership" from replacement income tax. Under IITA Section 305(c-5) the distributive share income of a nonresident partner of an investment partnership is

		partner of an investment partnership is generally deemed nonbusiness income and allocated to the partner's state of residence or commercial domicile.		generally deemed nonbusiness income and allocated to the partner's state of residence or commercial domicile.
2. The out-of-state corporation owns a general interest in a partnership that is doing business in your state.	Yes		Yes	
3. The out-of-state corporation owns a limited interest in a partnership that is doing business in your state.	Yes		Yes	
4. The out-of-state corporation owns an interest in an LLC that is doing business in your state and is involved in managing the LLC.	Yes		Yes	
5. The out-of-state corporation owns an interest in an LLC that is doing business in your state, but is not the managing member or otherwise involved in managing the LLC.	Yes		Yes	

6. The out-of-state corporation owns an interest in an entity located in your state that is disregarded for federal income tax purposes.	Yes		Yes	
7. The out-of-state corporation owns a managing interest in an entity that limits its activities in your state to managing intangible investment assets that generate passive income.	Yes		Yes	
8. The out-of-state corporation owns a limited interest in an entity that limits its activities in your state to managing intangible investment assets that generate passive income.	Yes		Yes	
9. The out-of-state corporation owns a managing interest in an entity that limits its activities in your state to managing real property located in-state that generate passive income.	Yes		Yes	
10. The out-of-state corporation owns a limited interest in an entity that limits its activities in your state to managing real property located in-state that generate passive income.	Yes		Yes	

Comment applicable to all questions in Section II.D.	
2021 Comment:	**2022 Comment:**
Blank for 2021.	

E. Licensing Intangibles	2021 Response	2021 Comment	2022 Response	2022 Comment
1. The out-of-state corporation licenses trademarks or trade names to related entities with locations in your state.	Yes		Yes	
2. The out-of-state corporation licenses trademarks or trade names to unrelated entities with locations in your state.	Yes		Yes	
3. The out-of-state corporation sells/licenses franchises (such as fast-food franchises) to residents of your state.	Yes		Yes	
4. The out-of-state corporation licenses canned software to consumers in your state.	Yes		Yes	
5. The out-of-state corporation receives a management fee from a related entity with a location in your state.	Yes		Yes	
6. The out-of-state corporation receives a management fee from an unrelated entity with a location in your state.	Yes		Yes	
7. The out-of-state corporation licenses to an in-state consumer permission to use its website for a webinar.	Yes		Yes	

8. The out-of-state corporation sells/licenses the right to use a patent or copyright to related entities with locations in your state.	Yes		Yes	
9. The out-of-state corporation sells/licenses the right to use a patent or copyright to unrelated entities with locations in your state.	Yes		Yes	
10. The out-of-state corporation sells/rents customer lists to unrelated entities in your state.	Yes		Yes	
Comment applicable to all questions in Section II.E.				
2021 Comment:		**2022 Comment:**		
Blank for 2021.				

F. Employee Activities — Sales Related	2021 Response	2021 Comment	2022 Response	2022 Comment
1. Employees of an out-of-state corporation, while in your state accept and approve customer orders.	Yes		Yes	
2. Employees of an out-of-state corporation, while in your state negotiate prices, subject to approval outside your state.	Yes		Yes	
3. Employees of an out-of-state corporation, while in your state investigate credit-worthiness of customers.	Yes		Yes	

4. Employees of an out-of-state corporation, while in your state secure or accept deposits on sales.	Yes		Yes	
5. Employees of an out-of-state corporation, while in your state handle credit disputes.	Yes		Yes	
6. Employees of an out-of-state corporation, while in your state attend trade shows or maintain sample/display rooms for one to 14 days per year.	No Response	IL: Insufficient information is provided to answer the question.	No Response	Insufficient information is provided to answer the question.
7. Employees of an out-of-state corporation, while in your state maintain a two-month supply of free samples.	Yes		Yes	
8. Employees of an out-of-state corporation, while in your state check customers' inventories for reorder.	No Response	IL: *Id*.	No Response	Insufficient information is provided to answer the question.
9. Employees of an out-of-state corporation, while in your state make a single sale on his or her own initiative and without the company's prior knowledge (assume that the sale was de minimis).	No		No	
10. Employees of an out-of-state corporation, while in your state make a single sale on his or her own initiative and without the company's prior knowledge (assume that the sale was not de minimis).	Yes		Yes	

11. Employees of an out-of-state corporation, while in your state solicit sales of services in your state one to six days per year.	Yes		Yes	
12. Employees of an out-of-state corporation, while in your state perform a sales-related function and are reimbursed for the costs of maintaining an in-home office.	No		No	
13. Employees of an out-of-state corporation, while in your state operate mobile stores.	Yes		Yes	
Comment applicable to all questions in Section II.F.				
2021 Comment:		**2022 Comment:**		
Blank for 2021.				

G. Employee Activities — Non-Sales Related	**2021 Response**	**2021 Comment**	**2022 Response**	**2022 Comment**
1. Employees of an out-of-state corporation, while in your state collect delinquent accounts.	Yes		Yes	
2. Employees of an out-of-state corporation, while in your state repossess property.	Yes		Yes	
3. Employees of an out-of-state corporation, while in your state regularly perform installation, repair, maintenance, or warranty services.	Yes		Yes	

4. Employees of an out-of-state corporation, while in your state perform installation, repair, or warranty services one to four times per year.	Yes		Yes	
5. Employees of an out-of-state corporation, while in your state set up promotional display of products (e.g., end caps, etc.) and inspect inventory.	Yes		Yes	
6. Employees of an out-of-state corporation, while in your state supervise or inspect installation.	Yes		Yes	
7. Employees of an out-of-state corporation, while in your state conduct training courses, seminars, or lectures two times per year.	Yes		Yes	
8. Employees of an out-of-state corporation, while in your state provide engineering or design functions related to customized products.	Yes		Yes	
9. Employees of an out-of-state corporation, while in your state handle customer complaints.	Yes		Yes	
10. Employees of an out-of-state corporation, while in your state pick up defective merchandise.	Yes		Yes	

11. Employees of an out-of-state corporation, while in your state pick up or replace damaged or returned property.	Yes		Yes	
12. Employees of an out-of-state corporation, while in your state provide shipping information and coordinate deliveries.	Yes		Yes	
13. Employees of an out-of-state corporation, while in your state telecommute from their homes located in your state. Assume that there are one to six such employees in your state and all of these employees perform non-solicitation activities. (Explain whether you would reach a different answer if the out-of-state corporation made no sales in your state, or if the employees telecommute for only part of their total work time in the comment for this question.)	Yes	IL: Having an employee performing services constitutes physical presence. If the out-of-state corporation made no sales in IL, then its apportionment factor would be zero.	Yes	Having an employee performing services constitutes physical presence. If the out-of-state corporation made no sales in IL, then its apportionment factor would be zero.
13. a. At least one employee of an out-of-state corporation telecommutes from a home located in your state and performs back-office administrative business functions, such as payroll, as opposed to direct customer service	Yes		Yes	

or other activities directly related to the employer's commercial business activities.				
13. b. At least one employee of an out-of-state corporation telecommutes from a home located in your state and performs product development functions such as computer coding.	Yes		Yes	
14. Employees of an out-of-state corporation, assist the out-of-state corporation in defending a lawsuit (e.g., legal staff and witnesses) while in your state for one to 30 days.	Yes		Yes	
15. Employees of an out-of-state corporation, purchase raw materials and inventory while in your state for 20 or fewer days.	Yes		Yes	
16. Employees of an out-of-state corporation attend seminars in your state.	Yes		Yes	
17. Employees of an out-of-state corporation attend an annual training seminar, convention, trade show, retreat, or board of directors meeting in your state for one to 14 consecutive days each year (assume that, during their stay,	No		No	

employees maintain contact with the out-of-state office, and conduct business over the telephone or fax machines in your state).				
18. Employees of an out-of-state corporation fly into your state on a commercial airline for business purposes one to four times per year.	Yes		Yes	
19. Employees of an out-of-state corporation fly into your state on a commercial airline for business purposes five or more times per year.	Yes		Yes	
20. Employees of an out-of-state corporation fly into your state on a company plane for business purposes one to four times per year.	Yes		Yes	
21. Employees of an out-of-state corporation fly into your state on a company plane for business purposes five or more times per year.	Yes		Yes	
22. Employees of an out-of-state corporation fly into your state on a company plane to attend a seminar.	No		No	
23. Employees of an out-of-state corporation state fly into your state on a company plane to attend sports events at least four times, but fewer than 10 times per year.	No Response	IL: Insufficient information is provided to answer the question.	No Response	Insufficient information is provided to answer the question.

24. Employees of an out-of-state corporation attend seminars or social functions while staying on a company yacht docked in waters in your state for one to 14 days.	No		No	
25. Employees of an out-of-state corporation hold job fairs, hiring events, or other recruiting activities in your state.	Yes		Yes	
26. Employees of an out-of-state corporation hire, supervise, or train other employees in your state.	Yes		Yes	
Comment applicable to all questions in Section II.G.				
2021 Comment:		**2022 Comment:**		
Blank for 2021.				

H. Activities of Unrelated Parties	**2021 Response**	**2021 Comment**	**2022 Response**	**2022 Comment**
1. Unrelated third parties located in your state provide fulfillment services (i.e., fill product orders from corporate-owned inventory).	Yes		Yes	
2. Unrelated third parties located in your state collect regular or delinquent accounts.	No		No	
3. Unrelated third parties located in your state investigate credit-worthiness of new customers.	No		No	
4. Unrelated third parties located in your state repossess property one to six times a year.	Yes		Yes	

5. Unrelated third parties located in your state repair or provide maintenance, including warranty services, one to six times per year.	No Response	IL: Insufficient information is provided to answer question.	No Response	Insufficient information is provided to answer question.
6. Unrelated third parties located in your state assist with the set-up or installation of the company's products.	No Response	IL: *Id*.	No Response	Insufficient information is provided to answer question.
7. Unrelated third parties located in your state perform repairs under standard or extended warranty.	No Response	IL: *Id*.	No Response	Insufficient information is provided to answer question.
8. Unrelated third parties located in your state close mortgage loans for an out-of-state financial organization.	No Response	IL: *Id*.	No Response	Insufficient information is provided to answer question.
9. Unrelated third parties located in your state service mortgage and/or consumer loans for an out-of-state financial organization.	No Response	IL: *Id*.	No Response	Insufficient information is provided to answer question.

Comment applicable to all questions in Section II.H.	
2021 Comment:	**2022 Comment:**
Blank for 2021.	

I. Distribution and Delivery	**2021 Response**	**2021 Comment**	**2022 Response**	**2022 Comment**
1. The out-of-state corporation ships products into your state in returnable containers.	No		No	
2. The out-of-state corporation delivers goods into your state (from a point outside your state) to customers in the out-of-state corporation's owned or leased vehicles.	No		No	

3. The out-of-state corporation picks up defective products or scrap materials in your state in the out-of-state corporation's owned or leased vehicles.	Yes		Yes	
4. The out-of-state corporation picks up raw materials in your state in the out-of-state corporation's vehicles.	Yes		Yes	
5. The out-of-state corporation travels to or through your state one to six times per year in the out-of-state corporation's owned or leased vehicles, but does not pick up or deliver goods in your state.	No Response	IL: Insufficient information is provided to answer question.	No Response	Insufficient information is provided to answer question.
6. The out-of-state corporation travels to or through your state more than six times, but no more than 12 times, per year in the out-of-state corporation's owned or leased vehicles, but does not pick up or deliver goods in your state.	No Response	IL: *Id*.	No Response	Insufficient information is provided to answer question.
7. The out-of-state corporation travels to or through your state more than 12 times per year in the out-of-state corporation's owned or leased vehicles, but does not pick up or deliver goods in your state.	No Response	IL: *Id*.	No Response	Insufficient information is provided to answer question.
8. The out-of-state corporation "backhauls" (i.e., picks up shipments at the destination or nearby location for delivery to another point) in corporate-owned trucks.	Yes		Yes	
9. The out-of-state corporation holds title to electricity flowing through a transmission wire within your state (the transmission neither originates nor terminates in your state).	No		No	

10. The out-of-state corporation holds title to natural gas flowing through a pipeline within your state (the natural gas neither originates nor terminates in your state).	Yes		Yes	
Comment applicable to all questions in Section II.I.				
2021 Comment:		**2022 Comment:**		
Blank for 2021.				

J. Financial Activities/Transactions	2021 Response	2021 Comment	2022 Response	2022 Comment
1. The out-of-state corporation negotiates and obtains bank loans from a bank located in your state (assume officers of the out-of-state corporation visit the bank at least twice a year to discuss business).	No Response	IL: Insufficient information is provided to answer question.	No Response	Insufficient information is provided to answer question.
2. The out-of-state corporation makes loans secured by real estate located in your state.	Yes		Yes	
3. The out-of-state corporation makes personal loans secured by tangible property located in your state.	Yes		Yes	
4. The out-of-state corporation issues credit cards to residents of your state.	Yes		Yes	
5. The out-of-state corporation purchases, via the secondary market, loans secured by real estate located in your state.	Yes		Yes	
6. The out-of-state corporation purchases, via the secondary market, credit account balances of residents of your state.	No Response	IL: *Id*.	No Response	Insufficient information is provided to answer question.

7. The out-of-state corporation makes personal loans to 20 or more residents of your state who traveled across the state border to obtain the loans.	No Response	IL: *Id*.	No Response	Insufficient information is provided to answer question.
8. The out-of-state corporation makes personal loans to 20 or more out-of-state residents who, over a number of years, subsequently move to your state.	No		No	
9. The out-of-state corporation makes automobile loans to 20 or more out-of-state residents who, over a number of years, subsequently move to your state.	No Response	IL: *Id*.	No Response	Insufficient information is provided to answer question.
10. The out-of-state corporation is in the business of packaging and selling credit card and mortgage loans to passive investors throughout the United States (assume a few of the debtors and some of the property securing the loans are located in your state).	No Response	IL: *Id*.	No Response	Insufficient information is provided to answer question.
11. The out-of-state corporation forecloses on one parcel of real estate located in your state.	Yes		Yes	
12. The out-of-state corporation forecloses on several parcels of real estate located in your state.	Yes		Yes	
Comment applicable to all questions in Section II.J.				
2021 Comment:		**2022 Comment:**		
Blank for 2021.				

K. Transactions With In-State Printers	2021 Response	2021 Comment	2022 Response	2022 Comment
1. The out-of-state corporation leases tangible personal property located at a printer in your state for use in connection with a printing contract (assume that, once the work is complete, the printer ships the printed material out of your state for addressing and mailing).	No		No	
2. The out-of-state corporation owns raw materials at an in-state printer.	No		No	
3. The out-of-state corporation visits in-state printers for quality control purposes one to six times per year.	No		No	
Comment applicable to all questions in Section II.K.				
2021 Comment:		**2022 Comment:**		
Blank for 2021.				

L. Cloud Computing or Software as a Service (SaaS) Transactions	2021 Response	2021 Comment	2022 Response	2022 Comment
Assume an out-of-state corporation provides access to software to customers in your state via a third party's cloud infrastructure. Customers pay a fee in return for a license to use the software. State whether nexus would result under the following scenarios.				
1. The out-of-state corporation provides access to its software to in-state customers and pays independent contractors to perform configuration/set-up services in the state.	Yes		Yes	

2. The out-of-state corporation provides access to its software to in-state customers and lacks a physical presence in the state, but has a substantial number of customers with billing addresses in the state.	Yes		Yes	
3. The out-of-state corporation provides access to its software to in-state customers and lacks a physical presence in the state, but earns a substantial amount of revenue from customers in the state.	Yes		Yes	
4. The out-of-state corporation rents space on a third-party server located in the state and otherwise lacks a physical presence in the state.	Yes		Yes	
Comment applicable to all questions in Section II.L.				
2021 Comment:		**2022 Comment:**		
Blank for 2021.				

M. Internet-Based Activities	**2021 Response**	**2021 Comment**	**2022 Response**	**2022 Comment**
If your answer to any of the following questions depends on whether the out-of-state corporation made sales into your state, explain in the comment to the question(s).				
1. The out-of-state corporation owns an internet server located in your state.	Yes		Yes	

2. The out-of-state corporation owns an internet server located in your state and hires third-party technicians located in your state to keep the server functioning.	Yes		Yes	
3. The out-of-state corporation leases a third-party's internet server located in your state. Assume that the server is used exclusively by the out-of-state corporation.	Yes		Yes	
4. The out-of-state corporation leases space on a third-party's internet server located in your state. Assume that space on the third-party's server is also leased to several other unrelated corporations.	No Response	IL: Insufficient information is provided to answer question.	No Response	Insufficient information is provided to answer question.
5. The out-of-state corporation leases space on a third-party's network of internet servers, some of which are located in your state. Assume that the out-of-state corporation's data is on the third-party's internet server in your state for less than six months during the year.	No Response	IL: *Id*.	No Response	Insufficient information is provided to answer question.

6. The out-of-state corporation leases space on a third-party's network of internet servers, some of which are located in your state. Assume that the out-of-state corporation's data is on the third-party's internet server in your state for more than six months during the year.	No Response	IL: *Id*.	No Response	Insufficient information is provided to answer question.
7. The out-of-state corporation does not own or lease property in your state, but pays a web-hosting provider with a server located in your state to provide the out-of-state corporation web services to sell products over the internet.	No		No	

Comment applicable to all questions in Section II.M.

2021 Comment:	**2022 Comment:**
Blank for 2021.	

Section III. State Tax Add-Backs				
Editors' Note: In previous years, the questions in this section were framed to ask whether a deduction was allowed, with the majority of states responding "allowed" or "disallowed." These results were then translated into "yes" or "no" responses to the question of whether an add back was required for purposes of the Survey of State Tax Departments special report. This year, we are reframing the questions in this questionnaire to reflect the answers published in the special report. As a result, all previous "allowed" answers will now appear as "no" and all "disallowed" answers will now appear as "yes."				
A. General Taxes	**2021 Response**	**2021 Comment**	**2022 Response**	**2022 Comment**
1. Does your state require the add-back (i.e., disallows the deduction) of amounts representing the payment of state income-based taxes imposed by your state in arriving at your state's corporate-based income tax in arriving at your state's corporate-based income tax?	Yes		Yes	
2. Does your state require the add-back (i.e., disallows the deduction) of amounts representing the payment of state income-based taxes imposed by other states in arriving at your state's corporate-based income tax?	No		No	
3. Does your state require the add-back (i.e., disallows the deduction) of amounts representing the payment of local income-based taxes imposed by in-state local governments in arriving at your state's corporate-based income tax?	No		No	

4. Does your state require the add-back (i.e., disallows the deduction) of amounts representing the payment of local income-based taxes imposed by out-of-state local governments in arriving at your state's corporate-based income tax?	No		No	
5. Does your state require the add-back (i.e., disallows the deduction) of amounts representing the payment of foreign income taxes (other countries) in arriving at your state's corporate-based income tax?	No		No	
6. Does your state require the add-back (i.e., disallows the deduction) of amounts representing the payment of dual capacity foreign taxes (other countries) in arriving at your state's corporate-based income tax?	No		No	
7. Does your state require the add-back (i.e., disallows the deduction) of amounts representing the payment of state franchise taxes based on capital stock or net worth in arriving at your state's corporate-based income tax?	No		No	
8. Does your state require the add-back (i.e., disallows the deduction) of amounts representing the payment of gross receipts taxes in arriving at your state's corporate-based income tax?	No		No	

Comment applicable to all questions in Section III.A.	
2021 Comment:	**2022 Comment:**
Blank for 2021.	

B. State-Specific Taxes	2021 Response	2021 Comment	2022 Response	2022 Comment
1. Does your state require the add-back (i.e., disallows the deduction) of amounts representing the payment of the District of Columbia Unincorporated Business Tax in arriving at your state's corporate-based income tax?	No		No	
2. Does your state require the add-back (i.e., disallows the deduction) of amounts representing the payment of the Kentucky License Tax in arriving at your state's corporate-based income tax?	No		No	
3. Does your state require the add-back (i.e., disallows the deduction) of amounts representing the payment of the New Hampshire Business Profits Tax in arriving at your state's corporate-based income tax?	No		No	
4. Does your state require the add-back (i.e., disallows the deduction) of amounts representing the payment of the Washington Business and Occupation Tax in arriving at your state's corporate-based income tax?	No		No	

5. Does your state require the add-back (i.e., disallows the deduction) of amounts representing the payment of the West Virginia Business and Occupation Tax in arriving at your state's corporate-based income tax?	No		No	
6. Does your state require the add-back (i.e., disallows the deduction) of amounts representing the payment of the New York City Unincorporated Business Tax in arriving at your state's corporate-based income tax?	No		No	
7. Does your state require the add-back (i.e., disallows the deduction) of amounts representing the payment of the Ohio CAT in arriving at your state's corporate-based income tax?	No		No	
8. Does your state require the add-back (i.e., disallows the deduction) of amounts representing the payment of the revised Texas Franchise Tax in arriving at your state's corporate-based income tax?	No		No	
9. Does your state require the add-back (i.e., disallows the deduction) of amounts representing the payment of the Oregon Corporate Activity Tax in arriving at your state's corporate-based income tax?	No		No	

10. Does your state require the add-back (i.e., disallows the deduction) of amounts representing the payment of the Nevada Commerce Tax in arriving at your state's corporate-based income tax?	No		No	
Comment applicable to all questions in Section III.B.				
2021 Comment:		**2022 Comment:**		
Blank for 2021.				

Section IV. Response to Recent Federal Tax Code Changes				
A. Response to Federal Tax Cuts and Jobs Act (TCJA), Pub. L. 115-97	**2021 Response**	**2021 Comment**	**2022 Response**	**2022 Comment**
1. Your state conforms to I.R.C. § 163(j) as amended by the TCJA, which limits the interest expense deduction.	Yes		Yes	
2. Your state conforms to I.R.C. § 168(k) as amended by the TCJA, which allows the bonus depreciation provisions.	No Response	IL: Illinois follows 100% bonus depreciation.	No	Public Act 102-0016 amended IITA Section 203 to decouple Illinois from federal 100 percent bonus depreciation for tax years ending on or after December 31, 2021. See IITA Sections 203(a)(2)(Z)(3)(iii)-(iv), 203(b)(2)(T)(3)(iii)-(iv), 203(c)(2)(R)(3)(iii)-(iv), 203(d)(2)(O)(3)(iii)-(iv).

3. Your state conforms to I.R.C. § 172 as amended by the TCJA, which amends the net operating loss deduction.	No Response	IL: In the case of individuals.	No Response	In the case of individuals.
4. Your state conforms to I.R.C. § 179 as amended by the TCJA, which increases the asset expensing limitation amounts.	Yes		Yes	
5. Your state conforms to I.R.C. § 199A as added by the TCJA, which allows a qualified business income deduction.	No		No	
6. Your state conforms to I.R.C. § 951A as added by the TCJA, which requires global intangible low-taxed income (GILTI) to be included in the gross income of U.S. shareholders.	Yes		Yes	

7. If "yes" to question 7, does your state require a subtraction modification for § 965 income?	Yes	IL: Partial subtraction under 35 ILCS 5/203(b)(2)(O).	Yes	Partial subtraction under 35 ILCS 5/203(b)(2)(O).
8. Your state conforms to I.R.C. § 250 as added by the TCJA, which allows a deduction for global intangible low-taxed income (GILTI) and foreign-derived intangible income (FDII).	Yes		No	Public Act 102-0016 amended IITA Section 203 to require an addition modification. See IITA Section 203(b)(2)(E-19).
9. Your state conforms to I.R.C. § 965 as amended by the TCJA, which requires the repatriation of certain deferred foreign income (If "yes," please identify the percentage of income that must be repatriated in the comment to this question.)	Yes	IL: *Id*.	Yes	Partial subtraction under 35 ILCS 5/203(b)(2)(O).

10. Your state conforms to I.R.C. § 245A as amended by the TCJA, which allows a deduction for the foreign-source portion of dividends received by domestic corporations from specific 10% owned foreign corporations.	Yes		No	Public Act 102-0016 amended IITA Section 203 to require an addition modification. See IITA Section 203(b)(2)(E-20).
11. Your state conforms to I.R.C. § 118 as repealed by the TCJA, which eliminates the exclusion from federal gross income of contributions made by any governmental entity or civic group to the capital of a corporation.	Yes		Yes	
12. Your state conforms to other Internal Revenue Code sections, not already listed above, as amended, added, or repealed by the TCJA.	Yes	IL: Illinois is a rolling conformity state subject to addition and subtraction modifications under 35 ILCS 5/203.	Yes	Illinois is a rolling conformity state subject to addition and subtraction modifications under 35 ILCS 5/203.

(If "yes," identify the code sections in the comment to this question.)				
Comment applicable to all questions in Section IV.A.				
2021 Comment:	**2022 Comment:**			
Blank for 2021.				

B. Response to Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, Pub. L. 116-136	**2021 Response**	**2021 Comment**	**2022 Response**	**2022 Comment**
1. Your state conforms to I.R.C. § 163(j) as amended by the CARES Act, which temporarily modifies the limitations on the interest expense deduction.	Yes		Yes	
2. Your state conforms to I.R.C. § 168 as amended by the CARES Act, which retroactively classifies qualified improvement property as 15-year property.	Yes		Yes	
3. Your state conforms to I.R.C. § 170 as amended by the CARES Act, which increases the contribution limit of taxable income that may be deducted under the charitable deduction.	Yes		Yes	

4. Your state conforms to I.R.C. § 172 as amended by the CARES Act, which modifies the net operating loss deduction.	No Response	IL: For individuals.	No Response	For individuals
5. Your state conforms to I.R.C. § 179 as amended by the CARES, which suspends the asset expensing limitation amounts.	Yes		Yes	
6. Your state conforms to other Internal Revenue Code sections, not already listed above, as amended, added, or repealed by the CARES Act. (If "yes," identify the code sections in the comment to this question.)	No Response	IL: Illinois is a rolling conformity state subject to addition and subtraction modifications under 35 ILCS 5/203.	No Response	Illinois is a rolling conformity state subject to addition and subtraction modifications under 35 ILCS 5/203.
7. Your state conforms to section 1106(i) of the CARES, which provides that any forgiveness or cancellation of Paycheck Protection Program loans will not be treated as taxable income.	Yes		Yes	
8. Has your state released guidance regarding its response to the CARES Act? (If "yes," provide a citation to the guidance in the comment to this question.)	No		No	

Comment applicable to all questions in Section IV.B.	
2021 Comment:	**2022 Comment:**
Blank for 2021.	

Section V. Apportionment & Sourcing Policies				
A. Apportionment Formula	**2021 Response**	**2021 Comment**	**2022 Response**	**2022 Comment**
1. Does your state use a three factor apportionment formula based on property, payroll, and sales when apportioning an out-of-state corporation's business income to your state?	No		No	
2. Does your state use a weighted three-factor apportionment formula based on property, payroll, and sales when apportioning an out-of-state corporation's business income to your state?	No		No	
3. Does your state use a single-factor apportionment formula based on sales only when apportioning an out-of-state corporation's business income to your state?	Yes		Yes	

4. Does your state use a different apportionment formula than those described above when apportioning an out-of-state corporation's business income to your state? (If "yes," explain.)	Yes	IL: Special receipts based formulas are provided for insurance companies, financial organizations, federally regulated exchanges, and transportation companies.	Yes	Special receipts based formulas are provided for insurance companies, financial organizations, federally regulated exchanges, and transportation companies.
Comment applicable to all questions in Section V.A.				
2021 Comment:		**2022 Comment:**		
Blank for 2021.				

B. Alternative Apportionment	2021 Response	2021 Comment	2022 Response	2022 Comment
1. If your state's alternative apportionment regime has been invoked, does the state have written regulations or guidelines on when the state or the taxpayer can use it?	Yes	IL: See IITA Section 304(f); 86 Ill. Adm. Code 100.3390.	Yes	See IITA Section 304(f); 86 Ill. Admin. Code 100.3390.
2. Does your state place the burden of proof on the party seeking to apply an alternative apportionment method?	Yes		Yes	
3. Does your state place the burden of proof on the taxpayer, without consideration as to which party is seeking to apply an alternative apportionment method?	No		No	
4. To invoke your state's alternative apportionment method, the taxpayer's burden of proof is clear and convincing evidence.	Yes		Yes	

5. To invoke your state's alternative apportionment method, the taxpayer's burden of proof is preponderance of the evidence.	No		No	
6. The state's burden of proof for requiring a taxpayer to use an alternative apportionment method is clear and convincing evidence.	Yes		Yes	
7. The state's burden of proof for requiring a taxpayer to use an alternative apportionment method is preponderance of the evidence.	No		No	
8. Are taxpayers required to request alternative apportionment prior to filing on such a basis? (If "yes," explain how and when such a request must be made in the comment to this question.)	Yes	IL: See 86 Ill. Admin. Code § 100.3390.	Yes	See 86 Ill. Admin. Code 100.3390.
Comment applicable to all questions in Section V.B.				
2021 Comment:		**2022 Comment:**		
Blank for 2021.				

C. General Sourcing Method	2021 Response	2021 Comment	2022 Response	2022 Comment
State which of the methods listed below best describes your state's general approach to sourcing receipts from sales, other than sales of tangible personal property.				
1. An out-of-state corporation must source receipts from sales, other than sales of tangible personal property, to your state based on costs of performance.	No		No	

2. An out-of-state corporation must source receipts from sales, other than sales of tangible personal property, to your state based on the location of the market.	Yes		Yes	
3. An out-of-state corporation must source receipts from sales, other than sales of tangible personal property, to your state using a method other than the methods described above. (If "yes," explain in the comment to this question).	No		No	
4. Does your state apply different sourcing methods to different categories of receipts (e.g., services, intangibles, etc.) when sourcing an out-of-state corporation's receipts from sales, other than sales of tangible personal property?	Yes		Yes	
Comment applicable to all questions in Section V.C.				
2021 Comment:		**2022 Comment:**		
Blank for 2021.				

Section VI. Sourcing Receipts				
A. Receipts from Sales of Tangible Personal Property	**2021 Response**	**2021 Comment**	**2022 Response**	**2022 Comment**
State which of the methods listed below best describes your state's approach to sourcing receipts from sales of tangible personal property by an out-of-state corporation.				
1. Receipts from sales of tangible personal property are added to the numerator of the corporation's sales factor if the property is delivered or shipped to a purchaser within your state (destination-based sourcing).	Yes		Yes	
2. Receipts from sales of tangible personal property are added to the numerator of the corporation's sales factor if the property is shipped from an office, store, warehouse, factory or other place of storage in your state (origin-based sourcing).	Yes	IL: If the taxpayer is not subject to tax in the destination state.	Yes	If the taxpayer is not subject to tax in the destination state.
3. Receipts from sales of tangible personal property are added to the numerator of the corporation's sales factor using a method other than destination-based sourcing or origin-based sourcing. (If "yes," explain in the comment to this question.)	No		No	
Comment applicable to all questions in Section VI.A.				
2021 Comment:		**2022 Comment:**		
Blank for 2021.				

B. Sales of Tangible Personal Property to the U.S. Government	**2021 Response**	**2021 Comment**	**2022 Response**	**2022 Comment**
1. Does your state provide special rules for sourcing sales of tangible personal property to the U.S. government?	Yes		Yes	
2. a. Are sales of tangible personal property to the U.S. government sourced to your state based on destination?	No		No	
2. b. Are sales of tangible personal property to the U.S. government sourced to your state based on origin?	Yes		Yes	
2. c. Are sales of tangible personal property to the U.S. government sourced to your state based on a method other than those described above? (If "yes," explain in the comment to this question.)	No		No	

Comment applicable to all questions in Section VI.B.	
2021 Comment:	**2022 Comment:**
Blank for 2021.	

C. Receipts from Leases, Licenses, or Rentals of Tangible Personal Property	**2021 Response**	**2021 Comment**	**2022 Response**	**2022 Comment**
State which of the methods listed below best describes your state's approach to sourcing receipts from the lease, license, or rental of tangible personal property by an out-of-state corporation.				
1. An out-of-state corporation must source receipts from the lease, license or rental of tangible personal property to your state based on costs of performance.	No		No	
2. An out-of-state corporation must source receipts from the lease, license or rental of tangible personal property to your state based on the location of the market.	Yes		Yes	
3. An out-of-state corporation must source receipts from the lease, license or rental of tangible personal property to your state based on a method other than those described above. (If "yes," explain in the comment to the this question.)	No		No	
Comment applicable to all questions in Section VI.C.				
2021 Comment:		**2022 Comment:**		
Blank for 2021.				

D. Receipts from Real Property	**2021 Response**	**2021 Comment**	**2022 Response**	**2022 Comment**
1. For purposes of sourcing an out-of-state corporation's receipts from real property, does your state source receipts from real property based on the location of the property? (If "no," state the method your state uses for sourcing an out-of-state corporation's receipts from real property in the comment to this question.)	Yes		Yes	

Comment applicable to all questions in Section VI.D.	
2021 Comment:	**2022 Comment:**
Blank for 2021.	

E. Receipts from Services	2021 Response	2021 Comment	2022 Response	2022 Comment
State which of the methods listed below best describes your state's approach to sourcing receipts from sales of services by an out-of-state corporation.				
1. All of the service receipts are added to the numerator of the service company's sales factor if more income-producing activity based on cost of performance is performed in your state than any other state (plurality method).	No		No	
2. A proportionate share of the service company's income is apportioned to the state on a pro rata basis, in which the company's sales are divided among the states in which it does business, depending on the performance level in each state as measured by costs of performance (proportionate method).	No		No	
3. A market-based sourcing approach is used in which sales receipts are sourced based upon the location of the market (market-based sourcing).	Yes		Yes	

4. Receipts from the provision of services are added to the numerator of the company's sales factor using a method other than costs of performance or market-based sourcing. (If "yes," explain in the comment to this question.)	No		No	
Comment applicable to all questions in Section VI.E.				
2021 Comment:		**2022 Comment:**		
Blank for 2021.				

F. Receipts from Intangibles	2021 Response	2021 Comment	2022 Response	2022 Comment
State which of the methods listed below best describes your state's approach to sourcing the receipts from intangible personal property by an out-of-state corporation.				
1. An out-of-state corporation must source receipts from sales of intangible personal property to your state based on costs of performance.	Yes	IL: Yes for all taxpayers who are not dealers with respect to the property.	Yes	Yes for all taxpayers who are not dealers with respect to the property.
2. An out-of-state corporation must source receipts from sales of intangible personal property to your state based on the location of the market.	Yes	IL: Yes for dealers.	Yes	Yes for dealers.
3. An out-of-state corporation must source receipts from sales of intangible personal property to your state based on a method other than costs of performance or market-based sourcing. (If "yes," explain in the comment to this question.)	No		No	

Comment applicable to all questions in Section VI.F.	
2021 Comment:	**2022 Comment:**
Blank for 2021.	

G. Cloud Computing or Software as a Service (SaaS) Transactions	2021 Response	2021 Comment	2022 Response	2022 Comment
State which of the methods listed below best describes your state's approach to sourcing receipts from in-state customers that access an out-of-state corporation's software via a third party's cloud infrastructure.				
1. Receipts from cloud computing or SaaS transactions are generally sourced to your state based on costs of performance.	No		No	
2. Receipts from cloud computing or SaaS transactions are generally sourced to your state based on the location of the market.	Yes		Yes	
3. Receipts from cloud computing or SaaS transactions are generally sourced to your state based on a method other than those described above. (If "yes," explain in the comment to this question).	No		No	
4. Are receipts from cloud computing or SaaS transactions characterized as receipts from the sale of tangible personal property?	No		No	
5. Are receipts from cloud computing or SaaS transactions characterized as receipts from the lease, license or rental of tangible personal property?	No		No	

6. Are receipts from cloud computing or SaaS transactions characterized as receipts from the sale, lease, license or rental of intangible personal property?	No		No	
7. Are receipts from cloud computing or SaaS transactions characterized as receipts from the sale of services?	Yes		Yes	
8. Does your state consider whether the software accessed is prewritten or custom computer software when characterizing its receipts?	No		No	
Comment applicable to all questions in Section VI.G.				
2021 Comment:		**2022 Comment:**		
Blank for 2021.				

H. Industry Specific Sourcing Rules	2021 Response	2021 Comment	2022 Response	2022 Comment
1. Does your state provide special rules for sourcing the receipts of an airline? (If "yes," explain in the comment to this question.)	Yes	IL: See 35 ILCS 5/304(d).	Yes	See 35 ILCS 5/304(d).
2. Does your state provide special rules for sourcing the receipts of a bank or financial services company?	Yes	IL: See IITA Section 5/304(c).	Yes	See 35 ILCS 5/304(c).

(If "yes," explain in the comment to this question.)				
3. Does your state provide special rules for sourcing the receipts of a film, television, or radio broadcasting company? (If "yes," explain in the comment to this question.)	Yes	IL: See 35 ILCS 5/304(a)(3)(B-7).	Yes	See 35 ILCS 5/304(a)(3)(B-7).
4. Does your state provide special rules for sourcing the receipts of a long-term construction contractor? (If "yes," explain in the comment to this question.)	No		No	
5. Does your state provide special rules for sourcing the receipts of a pipeline company? (If "yes," explain in the comment to this question.)	Yes	IL: See 35 ILCS 5/304(d).	Yes	See 35 ILCS 5/304(d).
6. Does your state provide special rules for sourcing the receipts of a telecommunications and ancillary service provider?	Yes	IL: See 35 ILCS 5/304(a)(3)(B-5).	Yes	See 35 ILCS 5/304(a)(3)(B-5).

(If "yes," explain in the comment to this question.)				
7. Does your state provide special rules for sourcing the receipts of a trucking company? (If "yes," explain in the comment to this question.)	Yes	IL: See 35 ILCS 5/304(d).	Yes	See 35 ILCS 5/304(d).
Comment applicable to all questions in Section VI.H.				
2021 Comment:		**2022 Comment:**		
Blank for 2021.				

Section VII. Treatment of Pass-Through Entities				
A. Classification of Income	**2021 Response**	**2021 Comment**	**2022 Response**	**2022 Comment**
1. Your state requires a partnership or multi-member LLC to classify its income as business or nonbusiness income at the entity level.	Yes		Yes	
2. Your state requires a partnership or multi-member LLC to classify its income as business or nonbusiness income at the owner level.	No		No	
3. Your state classifies guaranteed payments to nonresident partners **or members** for services, other than personal and professional services, performed in another state as business income.	Yes		Yes	

4. Your state classifies guaranteed payments to nonresident partners **or members** for personal and professional services performed in another state as business income.	Yes		Yes	
5. Your state classifies guaranteed payments to nonresident partners **or members** for the use of their partnership capital in the states where the partnership does business as business income.	Yes		Yes	
6. Your state uses a classification rule for purposes of distinguishing between business and nonbusiness income that differentiates between guaranteed payments for capital versus guaranteed payments for services.	No		No	
Comment applicable to all questions in Section VII.A.				
2021 Comment:		**2022 Comment:**		
Blank for 2021.				

B. Apportionment	2021 Response	2021 Comment	2022 Response	2022 Comment
1. Your state requires a partnership to apportion income at the entity level.	Yes		Yes	
2. Your state requires a partnership to apportion income at the owner level.	No		No	
3. Your state requires transactions between the owners and the partnership to be eliminated before income is apportioned.	No		No	

4. Your state requires sales receipts from a partnership owned by individuals to be sourced in the same manner as receipts from a partnership owned by a corporation.	Yes		Yes	
5. Your state requires apportionment of guaranteed payments to nonresident partners for services, other than personal and professional services, performed in another state.	Yes		Yes	
6. Your state requires apportionment of guaranteed payments to nonresident partners for personal and professional services performed in another state.	Yes		Yes	
7. Your state requires apportionment of guaranteed payments to nonresident partners for the use of their partnership capital in the states where the partnership does business.	Yes		Yes	
8. Your state requires partnerships to apportion their income using the same apportionment rules used by corporations.	Yes		Yes	
9. Your state requires partnerships to apportion their income using apportionment rules for pass through entities instead of the apportionment rules used by corporations.	No		No	

Comment applicable to all questions in Section VII.B.	
2021 Comment:	**2022 Comment:**
IL: Department Regulations 100.3380 requires special rules where the partner and partnership are engaged in a unitary business.	86 Ill. Admin. Code 100.3380 requires special rules where the partner and partnership are engaged in a unitary business.

C. Disposition of Pass-Through Entity Interest	2021 Response	2021 Comment	2022 Response	2022 Comment
1. Your state imposes income tax on the gain recognized by the disposition of an out-of-state corporation's managing ownership interest of a pass-through entity doing business in your state.	Yes		Yes	
2. Your state imposes income tax on the gain recognized by the disposition of a nonresident individual's managing ownership interest of a pass-through entity doing business in your state.	Yes		Yes	
3. Your state imposes income tax on the gain recognized by the disposition of an out-of-state corporation's limited ownership interest of a pass-through entity doing business in your state.	No Response	IL: Not enough information.	No Response	Insufficient information is provided to answer the question.
4. Your state imposes income tax on the gain recognized by the disposition of a nonresident individual's limited ownership interest of a pass-through entity doing business in your state.	No Response	IL: *Id*.	No Response	Insufficient information is provided to answer the question.

5. Your state imposes income tax on the gain recognized by the disposition of an out-of-state corporation's managing ownership interest of a pass-through entity doing business in your state when the pass-through entity and corporation comprise a unitary business.	Yes		Yes	
6. Your state imposes income tax on the gain recognized by the disposition of an out-of-state corporation's managing ownership interest of a pass-through entity doing business in your state when the pass-through entity and corporation are nonunitary.	No Response	IL: *Id*.	No Response	Insufficient information is provided to answer the question.
7. Your state imposes income tax on the gain recognized by the disposition of an out-of-state corporation's limited ownership interest of a pass-through entity doing business in your state when the pass-through entity and corporation comprise a unitary business.	Yes		Yes	
8. Your state imposes income tax on the gain recognized by the disposition of an out-of-state corporation's limited ownership interest of a pass-through entity doing business in your state when the pass-through entity and corporation are nonunitary.	No Response	IL: *Id*.	No Response	Insufficient information is provided to answer the question.

Comment applicable to all questions in Section VII.C.	
2021 Comment:	**2022 Comment:**
Blank for 2021.	

D. Composite Returns and Withholding	2021 Response	2021 Comment	2022 Response	2022 Comment
1. Your state requires pass-through entities doing business in your state to file composite returns for nonresident individuals who are owners/members/partners.	No		No	
2. Your state requires pass-through entities doing business in your state to file composite returns for out-of-state corporations who are owners/members/partners.	No		No	
3. Your state requires pass-through entities doing business in your state to withhold estimated tax on distributive share payments made to nonresident individuals who are owners/members/partners.	Yes		Yes	
4. Your state requires pass-through entities doing business in your state to withhold estimated tax on distributive share payments made to out-of-state corporations that are owners/members/partners.	Yes		Yes	
5. Your state requires nonresident owners/members/partners subject to withholding or composite return requirements to file a return to receive a refund of any amounts over-withheld.	Yes		Yes	

Comment applicable to all questions in Section VII.D.	
2021 Comment:	**2022 Comment:**
IL: See 35 ILCS 5/709.5.	See 35 ILCS 5/709.5.

E. Pass-Through Entity Level Nexus	2021 Response	2021 Comment	2022 Response	2022 Comment
1. Will a partnership doing business in your state create nexus for the partnership itself?	Yes		Yes	
2. Will an LLC doing business in your state create nexus for the LLC itself?	Yes		Yes	
3. Will an S corporation doing business in your state create nexus for the S corporation itself?	Yes		Yes	
4. Will a QSub doing business in your state create nexus for the Qsub itself?	Yes		Yes	
5. Will a QSub doing business in your state create nexus for the QSub's S corporation parent?	Yes		Yes	
Comment applicable to all questions in Section VII.E.				
2021 Comment:		**2022 Comment:**		
Blank for 2021.				

F. Partnership Audit Rules	2021 Response	2021 Comment	2022 Response	2022 Comment
1. Your state has adopted the federal partnership audit rules in whole.	No		No	
2. Your state has adopted the federal partnership audit rules in part.	No		No	

3. Your state makes adjustments, determines imputed tax, and assesses and collects tax at the partnership entity level.	Yes		Yes	
4. Your state makes adjustments, determines imputed tax, and assesses and collects tax at the individual partner level.	Yes		Yes	
5. Your state requires a partnership that receives an entity level adjustment at the federal level to file a report with the state department of revenue.	Yes		Yes	
6. Your state allows partnerships to make a different election from the federal election to pass through the audit adjustment to persons that were partners in the reviewed year.	Not Applicable	IL: All adjustments are made in the reviewed year.	Not Applicable	All adjustments are made in the reviewed year.
Comment applicable to all questions in Section VII.F.				
2021 Comment:		**2022 Comment:**		
Blank for 2021.				

G. Pass-Through Entity Level Taxes	2021 Response	2021 Comment	2022 Response	2022 Comment
1. Your state has enacted an entity-level tax on pass-through entities.	No	IL: While income tax flows through to partners, shareholders and owners, IL imposes a personal property replacement tax at the pass-through entity level.	Yes	See 35 ILCS 5/201(p) enacted by Public Act 102-0658. The Pass-through Entity (PTE) tax is an entity-level income tax that partnerships (other than publicly traded partnerships under IRC 7704) and subchapter S corporations may elect to pay effective for tax years ending on or after December 31, 2021.
2. If "yes" to question 1, is your state's pass-through entity tax required? (If your answer to question 1 is "no" respond with "Not Applicable.")	Not Applicable		No	
3. If "yes" to question 1, is your state's pass-through entity tax optional? (If your answer to question 1 is "no" respond with "Not Applicable.")	Not Applicable		Yes	

Comment applicable to all questions in Section VII.G.	
2021 Comment:	**2022 Comment:**
Blank for 2021.	

Section VIII. Combined Reporting				
A. Composition of the Combined Reporting Group	**2021 Response**	**2021 Comment**	**2022 Response**	**2022 Comment**
1. Your state uses a "unitary business" definition to determine which entities must be included within a combined group.	Yes		Yes	
2. Your state looks to an "ownership threshold" to determine which entities must be included within a combined group.	No	IL: To meet definition of unitary business, ownership must exceed 50%.	No	To meet definition of unitary business, ownership must exceed 50%.
3. Your state uses some other standard in addition to, or instead of, the "unitary business" definition or "ownership threshold." (If "yes," set forth the standard(s) in the comment to this question.)	No		No	
4. Your state uses water's-edge reporting (nexus only, all unitary members) as the default method for determining the composition of a combined group.	No		No	
5. Your state uses worldwide reporting (all unitary members) as the default method for determining composition of a combined group.	No		No	

6. Your state requires the exclusion from the unitary business group members whose business activity outside the United States is 80 percent or more of the member's total business activity.	Yes		Yes	
7. Your state requires the inclusion in the unitary business group members whose business activity outside the United States is 80 percent or more of the member's total business activity.	No		No	
8. Your state requires an entity doing business in a tax haven, as defined by your state, to be included within a water's-edge group.	No		No	
9. Your state requires an entity that is foreign, but derives income from intangibles, to be included within a water's-edge group.	No		No	
10. Your state prohibits including within the combined group related entities that use an industry-specific apportionment formula.	No		No	
11. Your state requires including within the combined group related entities that use an industry-specific apportionment formula.	Yes		Yes	

12. Your state offers elective provisions to a combined group such as allowing the group to determine whether to be comprised on a water's-edge or worldwide basis. (If "yes," set forth the standard(s) in the comment to this question.)	No		No	
Comment applicable to all questions in Section VIII.A.				
2021 Comment:		**2022 Comment:**		
Blank for 2021.				

B. Tax Base	**2021 Response**	**2021 Comment**	**2022 Response**	**2022 Comment**
1. Your state computes the income tax liability of the group on an aggregate basis and allows members to share tax credits between one another.	Yes		Yes	
2. Your state computes the income tax liability of the group on an aggregate basis and allows members to offset losses between one another.	Yes		Yes	
3. Your state conforms to the "matching rule" under U.S. Treas. Regs. §1.1502-13 (i.e., intercompany transactions shall be taken into account as if the seller and buyer were divisions of a single corporation).	Yes		Yes	

4. Your state conforms to the "acceleration rule" under U.S. Treas. Regs. §1.1502-13 (i.e., intercompany items shall be taken into account when the effect of treating the seller and buyer as divisions of a single corporation cannot be achieved, such as when either the seller or buyer leaves the combined reporting group).	Yes		Yes	
Comment applicable to all questions in Section VIII.B				
2021 Comment:		**2022 Comment:**		
Blank for 2021.				

C. Apportionment	2021 Response	2021 Comment	2022 Response	2022 Comment
1. Your state includes in the numerator of the combined group's sales factor the in-state sales of a no nexus combined group member, notwithstanding Pub. L. No. 86-272 (i.e., Finnigan approach).	No		No	
2. Your state does not include in the sales factor numerator sales by a no nexus combined group member for purposes of determining taxable income in your state for the other group members (i.e., Joyce approach).	Yes		Yes	
3. Your state eliminates intercompany transactions (receipts, rents, etc.) from the apportionment factors.	Yes		Yes	

Comment applicable to all questions in Section VIII.C.	
2021 Comment:	**2022 Comment:**
Blank for 2021.	

Section IX. Tax Treatment of Non-U.S. Entities				
A. Tax Treatment of Non-U.S. Entities	**2021 Response**	**2021 Comment**	**2022 Response**	**2022 Comment**
1. Does your state apply the same nexus standard to non-U.S. entities as it does to domestic entities?	Yes		Yes	
2. Does your state extend the protections under Pub. L. No. 86-272 to business entities that are not organized under the law of a state or local taxing jurisdiction in the U.S. (i.e., a foreign corporation not eligible for Pub. L. No. 86-272 protections)?	Yes		Yes	
3. Does your state generally honor all tax treaties the United States has entered into with other countries?	No		No	
4. Does your state honor some, but not all, tax treaties the United States has entered into with other countries? (If "yes," state which treaties your state honors in the comment to this question.)	No		No	
5. Does your state, when determining the state taxable income of a non-U.S. entity, permit federal income tax treaty exemptions or other limits to control liability for state income taxation (i.e., the non-U.S. entity will only have state taxable income if it has a	No Response		No Response	

"permanent establishment" in the U.S. and reports income on Federal Form 1120-F)? (If "no," describe your state's method for computing tax in the comment to this question.)				
6. Does your state require a non-U.S. entity that is not subject to federal income tax, but subject to your state's income-based tax, to compute your state's tax by first completing a "pro forma" federal tax return or computation of federal income?	No Response		No Response	
7. Does your state require a non-U.S. entity that is not subject to federal income tax, but subject to your state's income-based tax, to use a starting point in determining state taxable income other than federal taxable income (i.e., $0)?	No Response		No Response	
8. Does your state impose tax on a non-U.S. entity's apportioned worldwide taxable income?	No Response		No Response	
9. Does your state determine the source of income for purposes of determining taxability of nonbusiness income by using the federal source rules under I.R.C. § 861 et seq.? (If "no," state your state's rule.)	No Response		No Response	
10. Does your state use federal source rules to determine the non-U.S. income of an 80-20 corporation for water's edge or other purposes?	No Response		No Response	

11. Does your state impose tax only on the income of the U.S. branch of a non-U.S. entity?	No Response		No Response	
12. Does your state impose income tax on a non-U.S. entity that is not subject to federal income taxation and only files federal Form 1120F?	No Response		No Response	
13. If a foreign business does not file a federal return within a specified period of time after its due date (usually 18 months after the original due date), federal deductions are denied. Does your state follow a similar rule? (State if the higher federal income starting point serves as the equivalent of the state's penalty in the comment to this question.)	No Response		No Response	
14. Does your state impose franchise tax or other non-income based tax on a non-U.S. entity that is not subject to federal income taxation and only files federal Form 1120F?	No Response	IL: Questions regarding franchise tax should be addressed to the Illinois Secretary of State.	No Response	Questions regarding franchise tax should be addressed to the Illinois Secretary of State.
15. Does your state conform to the federal treatment of effectively connected income under I.R.C. §§ 881 and 882?	Yes		Yes	

Comment applicable to all questions in Section IX.A.	
2021 Comment:	**2022 Comment:**
IL: The starting point in the computation of Illinois base income of a corporation is federal taxable income. Therefore, in general, items of income and deduction that are included in the computation of federal taxable income are included in the computation of Illinois base income, while items of income that are excluded in computing federal taxable income, or deductions that are denied in computing federal taxable income, are likewise excluded or denied in the computation of Illinois base income.	The starting point in the computation of Illinois base income of a corporation is federal taxable income. Therefore, in general, items of income and deduction that are included in the computation of federal taxable income are included in the computation of Illinois base income, while items of income that are excluded in computing federal taxable income, or deductions that are denied in computing federal taxable income, are likewise excluded or denied in the computation of Illinois base income.

Section X. Reporting Federal Changes				
A. IRS Audit Reportable Adjustments After Your State's Normal Statute of Limitations Expires	**2021 Response**	**2021 Comment**	**2022 Response**	**2022 Comment**
1. Does signing IRS Form 870 (Waiver of Restrictions on Assessment & Collection of Deficiency in Tax and Acceptance of Over Assessment) for only one audit when other audit issues are still under review by the IRS constitutes a reportable adjustment after your state's normal statute of limitations has expired?	Yes		Yes	
2. Does any partial settlement of federal tax issues as they are reported/paid to the IRS constitutes a reportable adjustment after your state's normal statute of limitations has expired?	Yes		Yes	

3. Does filing Form 4549-A, Income Tax Discrepancy Report, constitutes a reportable adjustment after your state's normal statute of limitations has expired?	Yes		Yes	
4. Does filing Form 886-A, Explanation of Adjustments, constitutes a reportable adjustment after your state's normal statute of limitations has expired?	Yes		Yes	
5. Does filing Final federal tax changes (i.e., all appeals exhausted) constitutes a reportable adjustment after your state's normal statute of limitations has expired?	Yes		Yes	
6. Would your answer to any of these questions change in cases involving a refund of federal taxable income? (If "yes," state which question or questions would change in the comment to this question.)	No		No	
7. Does your state have written guidance on what constitutes a final federal tax change? (If "yes," cite to the guidance in the comment to this question.)	No		No	
Comment applicable to all questions in Section X.A.				
2021 Comment:		**2022 Comment:**		
Blank for 2021.				

B. Other Reportable Adjustments After Your State's Normal Statute of Limitations Expires	**2021 Response**	**2021 Comment**	**2022 Response**	**2022 Comment**
1. Do other state tax changes constitutes a reportable adjustment after your state's normal statute of limitations has expired?	No		No	
2. Do other local tax changes constitutes a reportable adjustment after your state's normal statute of limitations has expired?	No		No	
3. Do changes to financial statements (e.g., net worth), constitutes a reportable adjustment after your state's normal statute of limitations has expired?	No		No	
4. Do changes by foreign governments constitutes a reportable adjustment after your state's normal statute of limitations has expired?	No		No	
5. Does a federal change (e.g., certain federal tax credits) that has no impact on an entity's tax liability in your state constitutes a reportable adjustment after your state's normal statute of limitations has expired?	No		No	

Comment applicable to all questions in Section X.B.	
2021 Comment:	**2022 Comment:**
Blank for 2021.	

C. Adequate Notice of Reportable Adjustment	2021 Response	2021 Comment	2022 Response	2022 Comment
1. For purposes of starting the state's statute of limitations for issuing an assessment, adequate notice of a reportable adjustment is only made when a taxpayer actually files an amended return.	Yes		Yes	
2. For purposes of starting the state's statute of limitations for issuing an assessment, adequate notice of a reportable adjustment may be made when a taxpayer files some type of notice in writing to your agency (e.g., a document submitted to an auditor without filing an amended tax return).	No		No	
3. For purposes of starting the state's statute of limitations for issuing an assessment, adequate notice of a reportable adjustment is imputed to the tax agency from the date the IRS or another jurisdiction provides information to the agency.	No		No	
Comment applicable to all questions in Section X.C.				
2021 Comment:		**2022 Comment:**		
Blank for 2021.				

Section XI. Voluntary Disclosure Agreements				
A. Voluntary Disclosure Agreements	**2021 Response**	**2021 Comment**	**2022 Response**	**2022 Comment**
1. Does your state currently offer a voluntary disclosure program?	**NEW**	**NEW**	Yes	
2. If your state does not currently offer a voluntary disclosure program, has it done so in the past?	**NEW**	**NEW**	No Response	

3. Would issues missed on an audit qualify for inclusion in your state's voluntary disclosure program?	**NEW**	**NEW**	No	
4. Does your state allow taxpayers to obtain longer retrospective periods than the standard period provided by the voluntary disclosure program? (If yes, please explain how a taxpayer can request a longer period in the comment box for this question.)	**NEW**	**NEW**	No	
5. Would the following prior contact from your state's revenue or tax department (or similar) disqualify a taxpayer from participating in your state's voluntary disclosure program: obtaining a nexus survey from your department?	**NEW**	**NEW**	No	
6. Would the following prior contact from your state's revenue or tax department (or similar) disqualify a taxpayer from participating in your state's voluntary disclosure program: receiving a question from an outsourced contractor regarding potential liability for a specific tax or for unclaimed property?	**NEW**	**NEW**	No	
Comment applicable to all questions in Section XI.A				
2021 Comment:		**2022 Comment:**		
NEW				

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 Assistance Division at (800) 732-8866 or (217) 782-3336.

Sincerely,

Jennifer Uhles
Associate Counsel (Income Tax)