

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

August 8, 2024

NAME
E-MAIL

Re: Multistate Corporate Tax Guide Survey of State Tax Departments

Dear NAME:

This letter is in response to your email dated July 25, 2024, 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:

Dear State Tax Professional:

Each year, NAME collects and disseminates information regarding the tax laws of each state. The results of the annual survey are published in the *Multistate Corporate Tax Guide*, which has been one of the premier state tax reference books for over 40 years. Your assistance in the preparation of the 2025 edition is essential and greatly appreciated by the users of the Guide.

Please complete the attached corporate income tax and sales tax questionnaires and email the completed questionnaires to E-MAIL by September 16, 2024. All new questions are highlighted in red font. To save time, please respond only to the new questions and to the prior year questions that require a change. All unanswered questions will be considered to have the same response as last year, unless otherwise noted. If your responses to last year’s questionnaire would be helpful, let us know and we will send you a copy.

Instructions

- All new questions are highlighted in red font. **To save time, please respond only to the new questions and to the prior year questions that require a change.** All unanswered questions will be considered to have the same response as last year, unless otherwise noted.
- Provide answers based on the state laws in effect on July 1, 2024.
- Please list the state employee(s) to contact if we have a question regarding a response:
information you have previously recorded in the comments section, please make those modifications in red font.
- Please email the completed questionnaire to E-MAIL by **September 16, 2024**.
- If you have any questions, contact NAME at E-MAIL

DEPARTMENT'S RESPONSE:

Please see the 2025 responses and comments on the attached **Word Document**.

I hope this information is helpful. If you require additional information, please visit our website at <https://tax.illinois.gov/> or contact the Department's Taxpayer Assistance Division at (800) 732-8866 or (217) 782-3336.

Sincerely,

Brian Fliflet
Deputy General Counsel (Income Tax)