

Agency Profile

The Illinois Department of Revenue is the tax collection agency for Illinois state government. It is also the parent agency for the Illinois Gaming Board, which regulates riverboat gaming, and since June 1, 2003, has been the parent agency for the Illinois Lottery, the Illinois Liquor Control Commission and the Illinois Racing Board. Appointed boards for the merged agencies remain in place.

The department has approximately 2,100 employees in its overall operation, including the merged agencies.

The Illinois Department of Revenue is the chief tax collector for the State of Illinois. The Department of Revenue administers over 75 tax laws, which include the authorization to collect certain taxes on behalf of local governments. The \$32 billion collected by the department accounts for virtually all of Illinois' own source revenues and is used to provide public safety, health, educational and human services to Illinois citizens.

With the addition of the merged agencies, the department is responsible for the operation of the state lottery that generates more than \$650 million annually to support Illinois schools. It also has responsibility for regulation of the horse racing and alcoholic beverage industries. The department also has oversight responsibilities involving the \$22 billion local property tax system.

The Department of Revenue's tax operations are divided into six primary areas: Account Processing, Taxpayer Services, Tax Enforcement, Bureau of Audits, Information Services, and Administrative Services. The tax operations generate approximately \$30.4 billion per year for state and local governments. The money comes from three key sources: (1) Illinois Income Tax; (2) Retailers' Occupation Tax and Use Tax (commonly referred to as sales tax); and (3) miscellaneous taxes, including taxes on liquor, cigarettes, public utilities, hotel occupancy, and motor fuel. The department's central office is located in Springfield, with a general office located in downtown Chicago. The Department of Revenue also houses district offices throughout the state as well as in Paramus, N.J.

The Department of Revenue processes approximately 6 million individual income tax returns and 500,000 business tax returns annually. Roughly 60 percent of those filing individual income tax returns receive refunds.

Along with its state and local tax collection responsibilities, the department has general oversight responsibilities for Illinois local governments' \$22 billion property tax system. The Department of Revenue issues county equalization factors to assure uniform property assessment levels throughout the state and assists local assessing officials with their property tax responsibilities.

The Illinois Lottery is a division of the Department of Revenue. It generates approximately \$650 million per year in profits, primarily for Illinois public schools.

The Department of Revenue also includes the Illinois Gaming Board, the Illinois Liquor Control Commission, and the Illinois Racing Board. The

Gaming Board which has a board appointed by the Governor and is headed by an Executive Director. The Gaming Board is responsible for all areas related to riverboat casino gambling. This includes in-depth audits of riverboat casino operations and intelligence investigations concerning illicit or illegal activities. The Board is also responsible for regulating all taxes imposed upon riverboats holding license for gaming in Illinois. Riverboat gaming generates approximately \$650 million annually to support education in Illinois.

The Illinois Liquor Control Commission regulates the manufacture, distribution, and sale of alcoholic liquors and operates programs to reduce youth access to tobacco products.

The Illinois Racing Board oversees the horse racing industry in Illinois. It sets racing dates and licenses and supervises the conduct of races. It also oversees Off Track Betting parlors operated by the various tracks. The total handle (amount bet) on Illinois races exceeds \$900 million, and the racing program returns approximately \$21 million to state and local governments in Illinois.

Requests for information must be submitted in writing to the Freedom of Information Office, Department of Revenue, 101 W. Jefferson St., Level 6SW, Springfield, Illinois 62702.

The requestor shall provide the following information:

1. Requestor's full name, address and telephone number
2. A brief description of the public records sought.
3. Whether the request is for inspection of public records, Copy's of public records, or both.

FEE SCHEDULE FOR DUPLICATION OF PUBLIC RECORDS

<u>Type of Duplication</u>		<u>Per Copy Charge</u>
Paper Copy from Paper Original	\$	1.00 first page .50 additional pages
FAX Machine Request	\$	1.00/page
CPU	\$	2,110.00 Per CPU hour
Tape creation	\$	7.00 Per tape hour
Tape media	\$	10.00 Per reel
Print	\$.18 Per image
Certification fee	\$	5.00 Per record

LISTING OF RECORDS MAINTAINED

The following is a listing of records maintained by the Department of Revenue. **Some of the records maintained by this office are considered to be of a confidential nature and therefore not available under the provisions of the Illinois Freedom of Information Act.**

Charitable Gaming, Income Tax, Sales & Excise Taxes

Production reports
Statistical reports
Blank forms (i.e., returns, claims)
Completed forms (i.e., returns, claims)
Charts
Procedures
Tax distribution reports
Error notices
Correspondence
Application forms
Billings
Bulletins to taxpayers
Internal discrepancy reports
Accounts receivable

-----**Legal**-----

Legislative historical files
Department rules historical files
Files containing names of non-for-profit organizations which have been
rules taxable or exempt as purchasers
Municipal/County ordinance files
Case files
Correspondence files
Court case docket books and files
Index letter rulings books
Index of synopses of letter rulings issued by the Department's Legal
Division
Subject files prior to Sunshine Act
Wage garnishment files
Statistical reports
Management reports

-----Property Tax-----

Railroad returns and assessment and financial information
Pollution Control certification and forms
Certification of capitol stock assessment records, publication of
assessments, and any records pertaining to litigation available
Records of private car line certification and publication of assessments
and any record pertaining to litigation available
Tax returns for all certified control facilities and railroads operating in
Illinois
Tentative and final multiplier files
Study lists and material for potential and present assessment officials
Annual overlap files for apportioning overlapping taxing districts
Property Tax Systems Book
Sales ratio statistical reports
Farmland files, maps, abstracts, reviews and manuals
*Illinois Tax Mapping Manual (\$5.00)
*Revenue Act of 1939 and Related Legislation
Appraisal Manual and Update
*Illinois Property Tax Manual (\$5.00)
*Illinois Real Property Appraisal Manual (\$ 50.00)
Mailing list system (Township Clerks, County Board Chairmen, St. Clair
County Board of Assessments, Cook County Assessor, State's Attorneys,
County Recorders, County Board of Review Chairmen, County Sheriff's,
Township Assessors, Township Supervisors, Railroads)
CIAO Master file status report
S/A Salaries
Letters to Supervisors of Assessments informing them of our audit findings
of non-homestead exemption audit
Reports to county treasurers of Personal Property Tax audit findings
Abstracts of assessments and property tax billings and collections
Computer printouts showing tax rates, EAV, levies, and extensions for all
taxing districts in the state
Charts, graphs, reports, statistics on all property tax data available

-----Documents Not Otherwise Classified-----

Annual Report
Informational Bulletins for various taxes
Press Releases
Research Reports
Brochures

ADDRESSES FOR SPRINGFIELD, CHICAGO AND DISTRICT OFFICES

ILLINOIS REGIONAL OFFICES

Illinois Department of Revenue
101 W. Jefferson
Springfield, IL. 62702

Illinois Department of Revenue
James R. Thompson Center
100 West Randolph Street
7th Floor
Chicago, IL. 60601

Illinois Department of Revenue
Maine North Regional Bldg.
9511 Harrison Avenue
Des Plaines, IL. 60016

Illinois Department of Revenue
Business Center One
15 Executive Drive
Fairview Hts., IL. 62208

Illinois Department of Revenue
2309 W Main Suite 114
Marion, IL. 62959

Illinois Department of Revenue
200 South Wyman Street
Rockford, IL 61101

OUT-OF-STATE REGIONAL OFFICES

Illinois Department of Revenue
Century Plaza
Fourth Floor
15 Essex Road
Paramus, NJ 07652

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