

General Information Letter: Returns due for past years.

April 23, 1998

Dear:

This is in response to your two letters dated April 1, 1998, in which you request a General Information Letter. 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 on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. GILs do not constitute statements of agency policy that apply, interpret or prescribe the tax laws and are not binding on the Department. For your general information we have enclosed a copy of 2 Ill. Adm. Code Part 1200 regarding rulings and other information issued by the Department.

Although you have not specifically requested either type of ruling, the information you have provided requires that we respond with a general information letter.

In your request you stated:

xxx-xx-xxxx  
8-23-69

Yes I Need to file Back States Taxes from 1980 till 1997 & Need the Paperwork to do so Also can you tell me how Much Has been paid into it

A second letter dated the same day requested the same information but was for the years 1986 to 1997.

Department Analysis

Since your two letters indicate different time periods (1980 - 1997 and 1986 - 1997) we decided to enclose tax forms for the longer period of 1980 - 1997. As regards the amount of income withheld from your wages for these years, Illinois does not keep this sort of information. If you would like to find out this information, you must contact the Internal Revenue Service.

I hope that this has been helpful to you. If you have additional questions please feel free to contact me at the above address.

Sincerely,

Charles E. Matoesian  
Staff Attorney (Income Tax)