SUBPART A: TAX IMPOSED

Section

100.2000 Introduction

100.2050 Net Income (IITA Section 202)

100.2055 Standard Exemption (IITA Section 204)

100.2060 Compassionate Use of Medical Cannabis Pilot Program Act Surcharge (IITA Section 201(o))

SUBPART B: CREDITS

Section

100.2100 Replacement Tax Investment Credit Prior to January 1, 1994 (IITA

Section 201(e))

100.2101 Replacement Tax Investment Credit (IITA 201(e))

100.2110 Investment Credit; Enterprise Zone and River Edge Redevelopment Zone (IITA Section 201(f))

100.2120 Jobs Tax Credit; Enterprise Zone and Foreign Trade Zone or Sub-Zone and River Edge Redevelopment Zone (IITA Section 201(g))

100.2130 Investment Credit; High Impact Business (IITA 201(h))

100.2135 REV Illinois Investment Tax Credit (IITA Section 237)

100.2136 MICRO Investment Tax Credit (IITA Section 239)

100.2140 Credit Against Income Tax for Replacement Tax (IITA 201(i))

100.2150 Training Expense Credit (IITA 201(j))

100.2160 Research and Development Credit (IITA Section 201(k))

100.2163 Environmental Remediation Credit (IITA 201(l))

100.2164 Data Center Investment Credit (IITA Section 229)

100.2165 Education Expense Credit (IITA 201(m))

100.2170 Tax Credits for Coal Research and Coal Utilization Equipment (IITA 206)

100.2171 Angel Investment Credit (IITA 220)

100.2175 Invest in Kids Credit (IITA 224)

100.2179 Volunteer Emergency Worker Credit (IITA Section 234)

100.2180 Credit for Residential Real Property Taxes (IITA 208)

100.2181 Credit for Instructional Materials and Supplies (IITA Section 225)

100.2185 Film Production Services Credit (IITA Section 213)

100.2190 Tax Credit for Affordable Housing Donations (IITA Section 214)

100.2193 Student-Assistance Contributions Credit (IITA 218)

100.2195 Dependent Care Assistance Program Tax Credit (IITA 210)

100.2196 Employee Child Care Assistance Program Tax Credit (IITA Section 210.5)

100.2197 Foreign Tax Credit (IITA Section 601(b)(3))

100.2198 Economic Development for a Growing Economy Credit (IITA 211)

100.2199 Illinois Earned Income Tax Credit (IITA Section 212)

SUBPART C: NET OPERATING LOSSES OF UNITARY BUSINESS GROUPS

OCCURRING PRIOR TO DECEMBER 31, 1986

Section

100.2200 Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group. (IITA Section 202) − Scope

100.2210 Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group (IITA Section 202) − Definitions

100.2220 Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group. (IITA Section 202) − Current Net Operating Losses: Offsets Between Members

100.2230 Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group. (IITA Section 202) − Carrybacks and Carryforwards

100.2240 Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group: (IITA Section 202) − Effect of Combined Net Operating Loss in Computing Illinois Base Income

100.2250 Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group: (IITA Section 202) − Deadline for Filing Claims Based on Net Operating Losses Carried Back From a Combined Apportionment Year

SUBPART D: ILLINOIS NET LOSS DEDUCTIONS FOR LOSSES

OCCURRING ON OR AFTER DECEMBER 31, 1986

Section

100.2300 Illinois Net Loss Deduction for Losses Occurring On or After December 31, 1986 (IITA 207)

100.2310 Computation of the Illinois Net Loss Deduction for Losses Occurring On or After December 31, 1986 (IITA 207)

100.2320 Determination of the Amount of Illinois Net Loss for Losses Occurring On or After December 31, 1986

100.2330 Illinois Net Loss Carrybacks and Net Loss Carryovers for Losses Occurring On or After December 31, 1986 (IITA Section 207)

100.2340 Illinois Net Losses and Illinois Net Loss Deductions for Losses Occurring On or After December 31, 1986, of Corporations that are Members of a Unitary Business Group: Separate Unitary Versus Combined Unitary Returns

100.2350 Illinois Net Losses and Illinois Net Loss Deductions, for Losses Occurring On or After December 31, 1986, of Corporations that are Members of a Unitary Business Group: Changes in Membership

100.2360 Illinois Net Losses and Illinois Net Loss Deductions for Losses of Cooperatives Occurring On or After December 31, 1986 (IITA Section 203(e)(2)(F))

SUBPART E: ADDITIONS TO AND SUBTRACTIONS FROM TAXABLE INCOME OF INDIVIDUALS, CORPORATIONS, TRUSTS AND ESTATES AND PARTNERSHIPS

Section

100.2405 Gross Income, Adjusted Gross Income, Taxable Income and Base Income Defined; Double Deductions Prohibited; Legislative Intention (IITA Section 203(e), (g) and (h))

100.2410 Net Operating Loss Carryovers for Individuals, and Capital Loss and Other Carryovers for All Taxpayers (IITA Section 203)

100.2430 Addition and Subtraction Modifications for Transactions with 80/20 and Noncombination Rule Companies

100.2435 Addition Modification for Student-Assistance Contribution Credit (IITA Sections 203(a)(2)(D-23), (b)(2)(E-16), (c)(2)(G-15), (d)(2)(D-10))

100.2450 IIT Refunds (IITA Section 203(a)(2)(H), (b)(2)(F), (c)(2)(J) and (d)(2)(F))

100.2455 Subtraction Modification: Federally Disallowed Deductions (IITA Sections 203(a)(2)(M), 203(b)(2)(I), 203(c)(2)(L) and 203(d)(2)(J))

100.2465 Claim of Right Repayments (IITA Section 203(a)(2)(P), (b)(2)(Q), (c)(2)(P) and (d)(2)(M))

100.2470 Subtraction of Amounts Exempt from Taxation by Virtue of Illinois Law, the Illinois or U.S. Constitutions, or by Reason of U.S. Treaties or Statutes (IITA Sections 203(a)(2)(N), 203(b)(2)(J), 203(c)(2)(K) and 203(d)(2)(G))

100.2480 Enterprise Zone and River Edge Redevelopment Zone Dividend Subtraction (IITA Sections 203(a)(2)(J), 203(b)(2)(K), 203(c)(2)(M) and 203(d)(2)(K))

100.2490 Foreign Trade Zone/High Impact Business Dividend Subtraction (IITA Sections 203(a)(2)(K), 203(b)(2)(L), 203(c)(2)(O), 203(d)(2)(M))

SUBPART F: BASE INCOME OF INDIVIDUALS

Section

100.2510 Subtraction for Contributions to Illinois Qualified Tuition Programs (Section 529 Plans) (IITA Section 203(a)(2)(Y)

100.2565 Subtraction for Recovery of Itemized Deductions (IITA Section 203(a)(2)(I))

100.2580 Medical Care Savings Accounts (IITA Sections 203(a)(2)(D-5), 203(a)(2)(S) and 203(a)(2)(T))

100.2590 Taxation of Certain Employees of Railroads, Motor Carriers, Air Carriers and Water Carriers

SUBPART G: BASE INCOME OF CORPORATIONS

Section

100.2655 Subtraction Modification for Enterprise Zone and River Edge Redevelopment Zone Interest (IITA Section 203(b)(2)(M))

100.2657 Subtraction Modification for High Impact Business Interest (IITA Section 203(b)(2)(M-1))

100.2665 Subtraction for Payments to an Attorney-in-Fact (IITA Section 203(b)(2)(R))

100.2668 Subtraction for Dividends from Controlled Foreign Corporations (IITA Section 203(b)(2)(Z))

SUBPART H: BASE INCOME OF TRUSTS AND ESTATES

Section

100.2770 Subtraction for Recovery of Itemized Deductions of a Decedent (IITA Section 203(c)(2)(W))

100.2775 Subtraction for Refunds of Taxes Paid to Other States for Which a Credit Was Claimed (IITA Section 203(c)(2)(X))

SUBPART I: BASE INCOME OF PARTNERSHIPS

Section

100.2850 Subtraction Modification for Personal Service Income or Reasonable Allowance for Compensation to Partners (IITA Section 203(d)(2)(H))

SUBPART J: GENERAL RULES OF ALLOCATION AND

APPORTIONMENT OF BASE INCOME

Section

100.3000 Terms Used in Article 3 (IITA Section 301)

100.3010 Business and Nonbusiness Income (IITA Section 301)

100.3015 Business Income Election (IITA Section 1501)

100.3020 Resident (IITA Section 301)

SUBPART K: COMPENSATION

Section

100.3100 Compensation (IITA Section 302)

100.3110 State (IITA Section 302)

100.3120 Allocation of Compensation Paid to Nonresidents (IITA Section 302)

SUBPART L: NON-BUSINESS INCOME OF PERSONS OTHER THAN RESIDENTS

Section

100.3200 Taxability in Other State (IITA Section 303)

100.3210 Commercial Domicile (IITA Section 303)

100.3220 Allocation of Certain Items of Nonbusiness Income by Persons Other Than Residents (IITA Section 303)

SUBPART M: BUSINESS INCOME OF PERSONS OTHER THAN RESIDENTS

Section

100.3300 Allocation and Apportionment of Base Income (IITA Section 304)

100.3310 Business Income of Persons Other Than Residents (IITA Section 304) − In General

100.3320 Business Income of Persons Other Than Residents (IITA Section 304) − Apportionment (Repealed)

100.3330 Business Income of Persons Other Than Residents (IITA Section 304) − Allocation

100.3340 Business Income of Persons Other Than Residents (IITA Section 304)

100.3350 Property Factor (IITA Section 304)

100.3360 Payroll Factor (IITA Section 304)

100.3370 Sales Factor (IITA Section 304)

100.3371 Sales Factor for Telecommunications Services

100.3373 Sales Factor for Publishing

100.3380 Special Rules (IITA Section 304)

100.3390 Petitions for Alternative Allocation or Apportionment (IITA Section 304(f))

100.3400 Apportionment of Business Income of Financial Organizations for Taxable Years Ending Prior to December 31, 2008 (IITA Section 304(c))

100.3405 Apportionment of Business Income of Financial Organizations for Taxable Years Ending on or after December 31, 2008 (IITA Section 304(c))

100.3420 Apportionment of Business Income of Insurance Companies (IITA Section 304(b))

100.3450 Apportionment of Business Income of Transportation Companies (IITA Section 304(d))

100.3500 Allocation and Apportionment of Base Income by Nonresident Partners

100.3600 Combined Apportionment for Taxpayers Using Different Apportionment Formulas (IITA Section 1501(a)(27))

SUBPART N: ACCOUNTING

Section

100.4100 Taxable Years (IITA Section 401)

100.4500 Carryovers of Tax Attributes (IITA Section 405)

SUBPART O: TIME AND PLACE FOR FILING RETURNS

Section

100.5000 Time for Filing Returns (IITA Section 505)

100.5010 Place for Filing Returns: All Taxpayers (IITA Section 505)

100.5020 Extensions of Time for Filing Returns: All Taxpayers (IITA Section 505)

100.5030 Taxpayer's Notification to the Department of Certain Federal Changes Arising in Federal Consolidated Return Years, and Arising in Certain Loss Carryback Years (IITA Section 506)

100.5040 Innocent Spouses

100.5050 Frivolous Returns

100.5060 Reportable Transactions (IITA Section 501(b))

100.5070 List of Investors in Potentially Abusive Tax Shelters and Reportable Transactions

100.5080 Registration of Tax Shelters (IITA Section 1405.5)

SUBPART P: COMPOSITE RETURNS

Section

100.5100 Composite Returns: Eligibility (IITA Section 502(f))

100.5110 Composite Returns: Responsibilities of Authorized Agent

100.5120 Composite Returns: Individual Liability

100.5130 Composite Returns: Required forms and computation of Income (IITA Section 502(f))

100.5140 Composite Returns: Estimated Payments

100.5150 Composite Returns: Tax, Penalties and Interest

100.5160 Composite Returns: Credits on Separate Returns

100.5170 Composite Returns: Definition of a "Lloyd's Plan of Operation"

100.5180 Composite Returns: Overpayments and Underpayments

SUBPART Q: COMBINED RETURNS

Section

100.5200 Filing of Combined Returns

100.5201 Definitions and Miscellaneous Provisions Relating to Combined Returns

100.5205 Election to File a Combined Return

100.5210 Procedures for Elective and Mandatory Filing of Combined Returns

100.5215 Filing of Separate Unitary Returns (IITA Section 304(e))

100.5220 Designated Agent for the Members (IITA Section 304(e))

100.5230 Combined Estimated Tax Payments

100.5240 Claims for Credit of Overpayments

100.5250 Liability for Combined Tax, Penalty and Interest

100.5260 Combined Amended Returns

100.5265 Common Taxable Year

100.5270 Computation of Combined Net Income and Tax (IITA Section 304(e))

100.5280 Combined Return Issues Related to Audits

SUBPART R: PAYMENTS

Section

100.6000 Payment on Due Date of Return (IITA Section 601)

SUBPART S: REQUIREMENT AND AMOUNT OF WITHHOLDING

Section

100.7000 Requirement of Withholding (IITA Section 701)

100.7010 Compensation Paid in this State (IITA Section 701)

100.7020 Transacting Business Within this State (IITA Section 701)

100.7030 Payments to Residents (IITA Section 701)

100.7034 Investment Partnership Withholding (IITA Section 709.5)

100.7035 Nonresident Partners, Subchapter S Corporation Shareholders, and Trust Beneficiaries (IITA Section 709.5)

100.7036 Withholding of Lottery, Gambling and Sports Wagering Winnings (IITA Section 710)

100.7040 Employer Registration (IITA Section 701)

100.7050 Computation of Amount Withheld (IITA Section 702)

100.7060 Additional Withholding (IITA Section 701)

100.7070 Voluntary Withholding (IITA Section 701)

100.7080 Correction of Underwithholding or Overwithholding (IITA Section 701)

100.7090 Reciprocal Agreement (IITA Section 701)

100.7095 Cross References

SUBPART T: AMOUNT EXEMPT FROM WITHHOLDING

Section

100.7100 Withholding Exemption (IITA Section 702)

100.7110 Withholding Exemption Certificate (IITA Section 702)

100.7120 Exempt Withholding Under Reciprocal Agreements (IITA Section 702)

SUBPART U: INFORMATION STATEMENT

Section

100.7200 Reports for Employee (IITA Section 703)

SUBPART V: EMPLOYER'S RETURN AND PAYMENT OF TAX WITHHELD

Section

100.7300 Returns and Payments of Income Tax Withheld from Wages (IITA Sections 704 and 704A)

100.7310 Returns Filed and Payments Made on Annual Basis (IITA Sections 704 and 704A)

100.7320 Time for Filing Returns and Making Payments for Taxes Required to Be Withheld Prior to January 1, 2008 (IITA Section 704)

100.7325 Time for Filing Returns and Making Payments for Taxes Required to Be Withheld On or After January 1, 2008 (IITA Section 704A)

100.7330 Payment of Tax Required to be Shown Due on a Return (IITA Sections 704 and 704A)

100.7340 Correction of Underwithholding or Overwithholding (IITA Section 704)

100.7350 Domestic Service Employment (IITA Sections 704 and 704A)

100.7360 Definitions and Special Provisions Relating to Reporting and Payment of Income Tax Withheld (IITA Sections 704 and 704A)

100.7370 Penalty and Interest Provisions Relating to Reporting and Payment of Income Tax Withheld (IITA Sections 704 and 704A)

100.7380 Economic Development for a Growing Economy (EDGE) and Small Business Job Creation Credit (IITA Section 704A(g) and (h))

100.7390 Minimum Wage Tax Credit (IITA Section 704A(i))

SUBPART W: ESTIMATED TAX PAYMENTS

Section

100.8000 Payment of Estimated Tax (IITA Section 803)

100.8010 Failure to Pay Estimated Tax (IITA Sections 804 and 806)

SUBPART X: COLLECTION AUTHORITY

Section

100.9000 General Income Tax Procedures (IITA Section 901)

100.9010 Collection Authority (IITA Section 901)

100.9020 Child Support Collection (IITA Section 901)

SUBPART Y: NOTICE AND DEMAND

Section

100.9100 Notice and Demand (IITA Section 902)

SUBPART Z: ASSESSMENT

Section

100.9200 Assessment (IITA Section 903)

100.9210 Waiver of Restrictions on Assessment (IITA Section 907)

SUBPART AA: DEFICIENCIES AND OVERPAYMENTS

Section

100.9300 Deficiencies and Overpayments (IITA Section 904)

100.9310 Application of Tax Payments Within Unitary Business Groups (IITA Section 603)

100.9320 Limitations on Notices of Deficiency (IITA Section 905)

100.9330 Further Notices of Deficiency Restricted (IITA Section 906)

SUBPART BB: CREDITS AND REFUNDS

Section

100.9400 Credits and Refunds (IITA Section 909)

100.9410 Limitations on Claims for Refund (IITA Section 911)

100.9420 Recovery of Erroneous Refund (IITA Section 912)

SUBPART CC: INVESTIGATIONS AND HEARINGS

Section

100.9500 Access to Books and Records (IITA Section 913)

100.9505 Access to Books and Records − 60-Day Letters (IITA Section 913) (Repealed)

100.9510 Taxpayer Representation and Practice Requirements

100.9520 Conduct of Investigations and Hearings (IITA Section 914)

100.9530 Books and Records

SUBPART DD: JUDICIAL REVIEW

Section

100.9600 Administrative Review Law (IITA Section 1201)

SUBPART EE: DEFINITIONS

Section

100.9700 Unitary Business Group Defined (IITA Section 1501)

100.9710 Financial Organizations (IITA Section 1501)

100.9715 Transportation Companies (IITA Section 304(d))

100.9720 Nexus

100.9730 Investment Partnerships (IITA Section 1501(a)(11.5))

100.9750 Corporation, Subchapter S Corporation, Partnership and Trust Defined (IITA Section 1501)

SUBPART FF: LETTER RULING PROCEDURES

Section

100.9800 Letter Ruling Procedures

SUBPART GG: MISCELLANEOUS

Section

100.9900 Tax Shelter Voluntary Compliance Program

100.9910 State Tax Preparer Oversight Act [35 ILCS 35]

100.APPENDIX A Business Income Of Persons Other Than Residents (Repealed)

100.TABLE A Example of Unitary Business Apportionment (Repealed)

100.TABLE B Example of Unitary Business Apportionment for Groups Which Include Members Using Three-Factor and Single-Factor Formulas (Repealed)