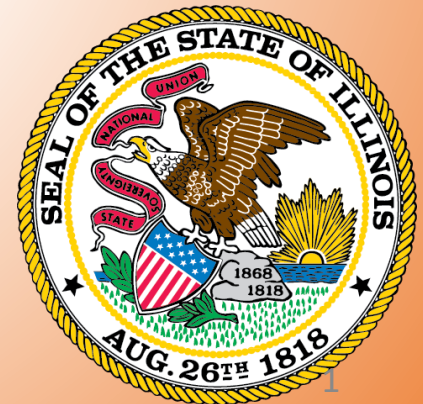


Illinois Department of Revenue 2023 Illinois Government Finance Officers Association Annual Conference

Local Tax Allocation Division
(LTAD) & Your Local Government
September 19, 2023



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MLT PORTAL FUNCTIONS

- Complete Monthly TLV Process
- Enter or Amend Rebate Sharing Agreements
- Receive Annual Taxpayer Listing
- Request Allocation Remittance Report
- Request Taxpayer Listing
- Send/Receive Messages
- Submit Certified Ordinances/Resolutions
- Submit Reciprocal Agreement Documentation
- View Correspondence and Messages

Decoding MLT Reports

- Taxpayer Listings (TPL)
 - We provide a list annually, or you can order at any time through MLT using the “Request Taxpayer Listing” function.
 - Look for Changing Locations (CL) on the TPL in the “Type” column.
 - These will not provide you with an exact breakdown, because direct sales companies, such as Mary Kay and Tupperware may have already existed in your jurisdiction. Not all CLs are online retailers new to your report.

Decoding MLT Reports

- Allocation Remittance Reports
 - MLT accounts with confidential access can use the function “Request Allocation Remittance Report” to receive a report with the sales tax revenue generated by each business within your jurisdiction.
 - Once again, you can look for Changing Locations (CL) on the report in the “Type” column.
 - Also, in the “Business Name” column, some entries say “Jurisdiction Destination.”
 - Finally, the first allocation period to reflect LPF was 02/2021. CL businesses with “0” tax revenue prior to that period that began to generate revenue with the 02/2021 period can be assumed to be online retailers as well.

TPL Example

Location	Account Number	Account Type	Site ID	Type	SIC	Business Name	DBA	Street	Street2	City	State	Zip
Schaumburg	0000-2089	ST1	0	CL	2099	WATKINS INC	WATKINS INC	150 LIBERTY ST		WINONA	MN	55987
Schaumburg	0002-7936	ST1	0	CL	5963	MARY KAY INC & AFFILIATES	MARY KAY INC & AFFILIATES	PO BOX 799045	16251 DALLAS PKWY	DALLAS	TX	75379
Schaumburg	0006-6834	ST1	0	CL	5511	NAVISTAR USED TRUCK CENTER	NAVISTAR USED TRUCK CENTER	2701 NAVISTAR DR		LISLE	IL	60532
Schaumburg	0007-1986	ST1	1	PL	3559	HUNTER FOUNDRY MACHINERY CORPORATION	HUNTER FOUNDRY MACHINERY CORPORATION	2222 HAMMOND DR		SCHAUMBURG	IL	60196
Schaumburg	0009-0085	ST1	1	PL	3089	ILLINOIS TOOL WORKS INC	DUO-FAST	955 NATIONAL PKWY		SCHAUMBURG	IL	60173
Schaumburg	0009-1162	ST1	0	CL	4911	COMMONWEALTH EDISON CO	COMMONWEALTH EDISON CO	10 S DEARBORN ST		CHICAGO	IL	60603
Schaumburg	0009-2932	ST1	2	PL	5912	WALGREEN CO	WALGREENS #11623	1180 S ROSELLE RD		SCHAUMBURG	IL	60193
Schaumburg	0009-4412	ST1	0	CL	4813	AMERITECH	AMERITECH	11760 US HIGHWAY 1		NORTH PALM BEACH	FL	33408
Schaumburg	0017-6516	ST1	0	CL	3678	MOLEX LLC	MOLEX LLC	2222 WELLINGTON CT		LISLE	IL	60532
Schaumburg	0037-2226	ST1	0	CL	3482	OLIN CORP & SUB	OLIN CORP & SUB	190 CARONDELET PLZ STE 1530		CLAYTON	MO	63105
Schaumburg	0038-6626	ST1	0	CL	3011	BRIDGESTONE AMERICAS TIRE OPERATIONS LLC	BRIDGESTONE AMERICAS TIRE OPERATIONS LLC	200 4TH AVE S		NASHVILLE	TN	37201
Schaumburg	2281-0498	ST1	0	CL	5199	TRANS WORLD MARKETING CORP	SCHAUMBURG (COOK) DESTINATION	360 MURRAY HILL PKWY		EAST RUTHERFORD	NJ	07073
Schaumburg	2612-0569	ST1	0	CL	7311	RUSSELL-HAMPTON CO	SCHAUMBURG (COOK) DESTINATION	110 LEAWOOD DR		NEW CENTURY	KS	66031

Remittance Report Example

Account Type	Type	Business Name	11/30/2020	12/31/2020	01/31/2021	02/28/2021	03/31/2021	04/30/2021	05/31/2021	06/30/2021	07/31/2021
ST1	CL	ABC Co.	225	250	175	275	250	300	275	325	450
ST1	CL	Aaron's Store	0	0	0	85	90	30	220	25	115
ST1	PL	IDOR Inc.	7000	7500	8000	7000	7250	8000	7750	8250	8500
ST1	CL	SCHAUMBURG (COOK) DESTINATION	0	0	0	0	0	0	0	40	60

- The period(s) selected for the report are the Allocation Period.
- Amounts on this report reflect the 1.75% discount, but not admin fees and interest. In other words, if you sum the column, it will not match your disbursement amount.

COMMON MYLOCALTAX PORTAL QUESTIONS

- An account is not created once your name has been submitted on the approved list with the information exchange agreement. Each person must register for their own account.
- Please don't share accounts.
- Please alert us as soon as someone leaves employment with your local government so we can close their account.
- The answer to your security question is case sensitive.
- Please make sure you're logging into MyLocalTax and not MyTax or MyDec. They are separate portals.

COMMON MYLOCALTAX PORTAL QUESTIONS

- You do not create a password when you register for an account. The first time you logon to your account the Letter ID from the activation letter we mail you must be used as your password.
- If your local government does not have a reciprocal agreement or you specifically are not included on the agreement, you cannot register for confidential access. We will deny your registration.
- Establish the agreement first, then register for MyLocalTax.
- If you already have basic access then establish an agreement, we can change your access level, you do not need to re-register.

COMMON MYLOCALTAX PORTAL QUESTIONS

- If you receive a message that says, “this profile has been deleted,” you failed to recertify your reciprocal agreement timely. Your account will be unlocked once recertification has been completed.
- Electronic correspondence is sent to all MyLocalTax users for a given local government. This means the clerk will see correspondence directed to the treasurer and vice versa. We do not distinguish which account to send a specific letter to, so you need to work out internally who is responsible for each item.
- Along those same lines, the default address is for the clerk, so everyone will see “Clerk” when you logon to your account.

PERSONAL PROPERTY REPLACEMENT TAXES (PPRT)

- Estimated Payments made throughout the year
- IDOR then reconciles estimated payments with final tax returns on an annual basis once they have been received.
- Once reconciliation occurs, funds for local taxing districts are reallocated.
- This reallocation has been minimal over the last several years, ranging from 0.16% to 1.38%.
- However, the review of the tax year 2021 returns resulted in a calculated reallocation of 5%.

PERSONAL PROPERTY REPLACEMENT TAXES (PPRT)

- The 5% reallocation was most likely caused by tax policy changes.
 - State and Local Tax (SALT) deduction cap
 - Pass-Through Entity Tax (PTE)
 - Large increases in business income tax receipts
- The reallocation in fund distributions will begin in FY24.
 - Increase in LGDF allocations (Income Tax)
 - Decrease in PPRT allocations
- Refer to the FY 24 PPRT estimate that was posted on our website in early August.
- Notification was mailed to ALL taxing districts in May.

PERSONAL PROPERTY REPLACEMENT TAXES (PPRT)

Distributions

(Fiscal Year July 1 through June 30)

- FY2024 estimate is \$3,235.

PPRT Distributions	
(\$Millions)	Annual Amount
FY-14	1,371.0
FY-15	1,434.5
FY-16	1,320.5
FY-17	1,466.8
FY-18	1,227.4
FY-19	1,327.8
FY-20	1,453.4
FY-21	1,843.5
FY-22	4,018.4
FY-23	4,541.8

UPCOMING ORDINANCE DEADLINES

- **September 20, 2023:** Simplified Municipal Telecommunication Tax ordinance deadline for rate changes effective January 1, 2024.
- **October 1, 2023:** Ordinance deadline for all other tax rate changes effective January 1, 2024.

LOCAL GOVERNMENT RESOURCES

- LTAD Website
 - Allocation amounts
 - PPRT Estimate
 - Training materials
- LTAD Quarterly Newsletter
 - January, April, July, October
 - We will post it to our website and send a message to subscribers
- IDOR's News and Updates email subscription service
 - Sign up on website
 - Short messages to alert you of news
 - When the PPRT estimate was posted, etc.

GENERAL SUGGESTIONS

- For MyLocalTax questions, please refer to the tutorial and FAQ's first.
- For basic local tax questions, please refer to the website first.
- When sending an email or leaving a voice mail, please include details we'll need to answer your question(s).
- Communicate with all interested parties within your local government.
- Share information with your fellow members of various local government officials' associations.

THANK YOU!

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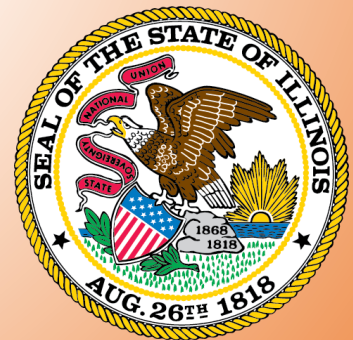
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Website: <https://tax.illinois.gov/localgovernments/localtaxallocation.html>



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