

**Illinois Department of Revenue
Regulations**

Title 2 Part 1200 Section 1200.130	Department Publications
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TITLE 2: REVENUE

PART 1200

PUBLIC INFORMATION, RULMAKING AND ORGANIZATION

Section 1200.130 Department Publications

- a) The Department occasionally publishes Information Bulletins, both in written and electronic formats. Information Bulletins are short explanations of changes in law, rules, procedures or basic explanations of topics of interest to taxpayers on various subjects. Information Bulletins have no binding effect on the Department and are designed merely to alert taxpayers to various topics of interest. Information bulletins may not be cited as authority for positions taken by taxpayers relative to a particular issue.

- b) The Department also periodically issues written and electronic publications. These are publications designed to provide general information about the Department and various topics of general interest to taxpayers and tax practitioners. The information contained in these publications does not represent binding positions of the Department of Revenue, may not be cited as authority for positions taken by taxpayers and create no rights for taxpayers under the Taxpayers' Bill of Rights Act.

- c) The electronic publications mentioned in subsections (a) and (b) can be found on the Department's website at www.tax.illinois.gov.

(Source: Amended at 41 Ill. Reg. 6367, effective May 22, 2017)