

Illinois Department of Revenue
1500 South Ninth Street
Springfield, Illinois 62708

INFORMATIONAL BULLETIN FY84-17

TO: All Illinois Business Taxpayers
SUBJECT: Bad Checks

Effective immediately, the Department of Revenue will begin making full use of the provisions of a new law which allow for arrest and prosecution of a person who submits a bad check(s) to the Department.

This new law (Public Act 82-1009) states that any person who issues a check for tax due with the "intent to defraud" (that is, a check which he knows will not be paid by the depository) can be convicted of committing a deceptive practice, a Class A misdemeanor (punishable by imprisonment of up to one year and/or a fine not to exceed \$1,000). A person convicted a second or subsequent time will be guilty of a Class 4 felony (punishable by imprisonment of one to three years and a fine of up to \$10,000).

Failure to have sufficient funds with the depository on which the check is written may be prima facie evidence of an "intent to defraud."

J. Thomas Johnson
Director of Revenue

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