

Illinois Department of Revenue
Roger D. Sweet, Director
101 West Jefferson Street
Springfield, Illinois 62794

INFORMATIONAL BULLETIN FY88-12

TO: All Retailers Located Within the Service Area of the DuPage
Water Commission

SUBJECT: County Water Commission Tax

IF YOU RECEIVE THIS BULLETIN YOU ARE SUBJECT TO THIS TAX!

Effective July 1, 1986 the Department of Revenue began collecting a water commission sales tax from taxpayers located in the service area of the DuPage Water Commission.

From a review of returns filed, it is apparent that some of you are not aware that you should be collecting this tax. All retailers located within the service area of the DuPage Water Commission, including those located within incorporated municipalities, must collect this tax. It is not the COUNTY you are located in which determines whether you must collect this tax, but the fact that you are serviced by the DuPage Water Commission.

On the back of this bulletin you will find a list of the localities (and the "location codes") which are within the DuPage Water Commission. You may wish to double check this list against the location code which appears on your sales tax return, Form RR-1-A, or your multiple - location schedule, Form RR-2. The location code is identified on your RR-1-A under "Local Tax Allocation To," and on the RR-2 under "Location Code" (in column (1)).

For an explanation of how to figure this tax, see the instructions for line 53 on the back of your regular return.

If you have not previously collected this tax and should have, you should complete the enclosed "special" amended return and mail it to us with any tax due.

When you complete your "special" amended return be sure to enter your Illinois Business Tax Number (registration number) and the liability periods or periods in the appropriate spaces on the return. You should also indicate the I.B.T. (reg.) number on all remittances.

Mail your "special" amended returns to:

Illinois Department of Revenue
Retailers' Occupation Tax
Springfield, Illinois 62796

FOR MORE INFORMATION

If you have questions or need more information, please call or write. The phone numbers and address are provided at the top of this bulletin.

Roger D. Sweet
Director of Revenue

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DUPAGE WATER COMMISSION

Listed below are the municipalities and their location codes that are included in the DuPage Water Commission.

	<u>DuPage County</u>	<u>Cook County</u>	<u>Will County</u>
*DuPage County	022-5000-7		
Addison	022-0002-3		
@ Bensenville	022-0003-1	016-0159-8	
Bloomingtondale	022-0004-1		
Carol Stream	022-0053-8		
Clarendon Hills	022-0006-6		
Darien	022-0062-7		
Downers Grove	022-0008-2		
Elmhurst	022-0009-0		
Glendale Heights	022-0056-2		
Glen Ellyn	022-0011-2		
@ Hinsdale	022-0012-0	016-0122-9	
Itasca	022-0014-7		
Lisle	022-0015-5		
Lombard	022-0016-3		
@ Naperville	022-0018-1		099-0064-0
Oak Brook	022-0054-6		
Oak Brook Terrace	022-0055-4		
@ Roselle	022-0020-1	016-0166-0	
Villa Park	022-0021-1		
Warrenville	022-0022-8		
**Wayne	022-0023-6		
West Chicago	022-0024-4		
Westmont	022-0025-2		
Wheaton	022-0001-5		
Willowbrook	022-0057-0		
Winfield	022-0026-0		
Wood Dale	022-0027-9		
Woodridge	022-0059-7		

@ These municipalities are located in two counties. The entire municipality (regardless of county) is liable for water commission tax.

* Refers to unincorporated area

** The portion of Wayne in Kane county is excluded, and that part of Wayne in DuPage County is included, the county line being the dividing line.