



Missouri Income on IL-1040 Schedule CR

Informational Bulletin

April 2001

Glen L. Bower
Director of Revenue

For information
or forms...

- ◆ Call us at:
1 800 732-8866 or
217 782-3336
- ◆ Call our TDD
(telecommunications device
for the deaf) at:
1 800 544-5304
- ◆ Write us at:
Illinois Department of Revenue
P.O. Box 19044
Springfield, IL 62794-9044
- ◆ Visit our Web site at:
www.revenue.state.il.us
- ◆ Call
"Illinois Tax Fax," our
fax-on-demand service, at:
217 785-3400
- ◆ Call
our 24-hour
Forms Order Line at:
1 800 356-6302

To:

Certain Tax Practitioners and Forms Developers

The Illinois Department of Revenue has rescinded a change that it made to the way that the credit for Missouri taxes is determined. As a result of this action, taxpayers who have received an ITR-76, Taxpayer Notification, reducing their credit and increasing their Illinois tax due, will be receiving corrected information. This applies to returns filed between January 2 and April 5, 2001.

How can I identify notices related to this problem?

If the notice states the following message, your client will be receiving corrected information.

"We have changed the amount you claimed for taxes paid to other states. We have either corrected the income amount on Schedule CR, Column B, to the amount actually being double-taxed, or we have changed the income tax liability paid to the other state to the amount actually shown on your out-of-state tax return."

Why was this notice sent?

This notice was sent due to changes made by us in determining the amount of Missouri income that was double-taxed in 2000.

What will the Department of Revenue do now?

Since we did not follow our policy of informing taxpayers before making a significant change, the credit will be recalculated using the previous method.

How will my client know the credit has been recalculated?

Your client should receive a Notice of Schedule CR Change from us stating that his or her return has been changed. If your client does not hear from us May 1, please contact us.