



Illinois Department of Revenue Informational Bulletin

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Director of Revenue

Dry-cleaning Changes

To:
All dry-cleaning solvent suppliers and facilities

For information . . .

Visit our web site —
tax.illinois.gov

Call us —
1 800 732-8866 or
1 217 782-3336
1 800 544-5304 (TDD only)

Write us —
Illinois Department of Revenue
P.O. Box 19044
Springfield, IL 62794-9044

For forms . . .

Visit our web site —
tax.illinois.gov

Call our Forms Order Line —
1 800 356-6302

This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

Changes for drycleaning facilities and solvent suppliers become effective January 1, 2010.

Dry-cleaning facilities:

If you do not register with the department (IDOR) or you fail to renew your license and pay the fee by the due date, you may be assessed a civil penalty. The penalty is \$5 per day for each day you operate until the day your fee is paid. The penalty is effective for fees due on or after July 1, 1999.

What is my dry-cleaning facility license fee based upon?

Beginning January 1, 2010, the drycleaning facility license fee will be based on the amount of drycleaning solvent **purchased** during the proceeding license year.

Dry-cleaning solvent suppliers:

You will be liable for a civil penalty not to exceed \$100 per day for each day you offer drycleaning solvent for sale (including sales for resale) or transfer without a valid certificate of registration from IDOR.

What changes effect solvent suppliers?

If you file your return and pay the tax on or before the due date, you may claim discount. The discount is 1.75 percent of the tax due **or** \$5 per calendar year, whichever is greater.

Note: If you claim a discount and file late, pay late, or you do not provide the information requested on Forms DS-1, Dry-Cleaning Solvent Tax Return and DS-7, Schedule A, Dry-Cleaning Solvent Sold Schedule, your discount will be disallowed.

What are the penalties for selling to an unlicensed dry-cleaning facility?

Selling or transferring solvent to an unlicensed facility may result in a civil penalty not to exceed \$500 for the first violation. For subsequent violations, the civil penalty may not exceed \$5,000 per violation.

The Council shall issue an administrative assessment setting forth any penalties it imposes and shall serve notice of the assessment.

