

**Illinois Department of Revenue
Regulations**

Title 86 Part 710 Section 710.10 Definitions

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 710
PUBLIC LIST OF DELINQUENT TAXPAYERS**

Section 710.10 Definitions

“Act” means Public Act 90-753, 20 ILCS 2505/39b54, “AN ACT to amend the Civil Administrative Code by adding Section 39b54.”

"Annual List" refers to the initial list of delinquent taxpayers, along with the accumulated updates thereto, as disclosed by the Department during the course of a one-year period. For purposes of the Annual List, the one-year period shall commence upon publication of the initial list and close 365 days thereafter.

“Delinquent” refers to any final tax liability that has come due and remains unpaid. For purposes of Section 710.20 of this Part, the taxpayer shall not be deemed a delinquent taxpayer subject to disclosure if any of the following circumstances apply:

there is a written agreement for payment between the taxpayer and the Department, and the taxpayer is current in all payments.

the taxpayer is contesting the liability by way of an administrative hearing, administrative review, or judicial review. This exception includes taxpayers that currently have a petition pending before the Department’s Board of Appeals.

the Department is currently in the process of reviewing the liability.

the Department is currently in the process of adjusting the liability.

the taxpayer is a debtor in a bankruptcy proceeding and the Bankruptcy Court has in place a stay of collection activity on the liability.

the taxpayer is deceased.

“Delinquent Taxpayer” means any taxpayer, whether an individual, trust, partnership, corporation, or any other taxable entity, that is delinquent in the payment of a final tax liability of a tax collected by the Department, as set forth in Section 710.20, and thereby subject to disclosure under the Act.

“Department” means the Department of Revenue of the State of Illinois.

“Disclosable Information” means the name and address of the delinquent taxpayer, the type or types of delinquent tax and the date on which each tax was assessed or became final, the amount of each delinquent tax liability, and, in the case of a corporate taxpayer, the name of the current president of record of the corporation.

“Disclose” means to publish or release a taxpayer’s disclosable information not previously disclosed under the Act within the same one-year period. The repeated publication of identical disclosable information for a particular taxpayer in a single one-year period does not constitute multiple disclosures.

“Disclosure” means the publication or release of a taxpayer’s disclosable information not previously disclosed under the Act within the same one-year period.

“Final Tax Liability” means a liability that has been assessed, is deemed assessed, or is otherwise final for the purpose of enforced collection activity. For the purposes of the Annual List, a liability does not qualify as a Final Tax Liability where the Department has written off the liability after deeming it uncollectable, unless the liability is later reinstated due to a determination of collection potential.

“Notice List” means the preliminary list of taxpayers deemed delinquent and subject to disclosure under the requirements set forth in Section 710.20 of this Part.

(Source: Amended at 31 Ill. Reg. _____, effective _____)