



Informational

Bulletin

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Charitable Contributions by Nonresidents

This bulletin clarifies the Illinois Income Tax regulation defining residence.

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

Contributions to Illinois-based charities are not evidence of residency in Illinois

The Illinois Income Tax regulation defining residence, 86 Illinois Administrative Code Section 100.3020, contains a typographical error that has been causing confusion for taxpayers. That regulation provides that contributions to Illinois-based charities are not evidence of residency in this State, but it refers specifically to contributions to organizations that are exempt under Section 503(c)(3) of the Internal Revenue Code, rather than referring to Section 501(c)(3). As a result, some charities based outside this State have been suggesting to potential donors that gifts to Illinois-based charities may be used as evidence that the donor is an Illinois resident and subject to Illinois Income Tax. This interpretation is erroneous. Charitable contributions are not evidence of residency, regardless of the specific nature or location of the organization to which the contributions are made. The error in the regulation will be corrected.

For information or forms

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