**Section 1200.100 General Information and Taxpayer Assistance**

a) Public information concerning tax Acts administered by the Department of Revenue, tax forms and tax return filing information may be obtained by visiting a Regional Office of the Department of Revenue (for Regional Office locations, see Section 1200.310); by calling one of the following information and assistance lines:

(800) 732-8866

(217) 782-3336

TDD − Telecommunications Device for the Deaf

(800) 544-5304

or by writing:

Taxpayer Correspondence

Illinois Department of Revenue

P.O. Box 19001

Springfield, Illinois 62794-9001

b) General information regarding the Department and various topics of general interest to taxpayers and tax practitioners can be found at the Department's website at www.tax.illinois.gov.

c) Pursuant to Section 4 of the Illinois Department of Revenue Sunshine Act [20 ILCS 2515/4], a quarterly index of all letter rulings issued by the Department for the previous quarter is published in the Illinois Register. A listing of letter rulings issued by the Department, as well as a copy of those rulings, is also available on the Department's website.

d) Pursuant to Section 4 of the Illinois Department of Revenue Sunshine Act [20 ILCS 2515/4], a cumulative annual index of letter rulings is also published in the Illinois Register. The public may also obtain a copy of the cumulative index from the Department at cost. Requests should be addressed to the Legal Services Bureau, 101 West Jefferson Street, 5-500, Springfield, Illinois 62794.

(Source: Amended at 48 Ill. Reg. 5192, effective March 15, 2024)