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INTRODUCTION

The Illinois Register is the official state document for publishing public notice of rulemaking activity initiated by State governmental agencies. The table of contents is arranged categorically by rulemaking activity and alphabetically by agency within each category.

Rulemaking activity consists of proposed or adopted new rules; amendments to or repealers of existing rules; and rules promulgated by emergency or peremptory action. Executive Orders and Proclamations issued by the Governor; notices of public information required by State Statute; and activities (meeting agendas; Statements of Objection or Recommendation, etc.) of the Joint Committee on Administrative Rules (JCAR), a legislative oversight committee which monitors the rulemaking activities of State Agencies; is also published in the Register.

The Register is a weekly update of the Illinois Administrative Code (a compilation of the rules adopted by State agencies). The most recent edition of the Code, along with the Register, comprise the most current accounting of State agencies' rulemakings.

The Illinois Register is the property of the State of Illinois, granted by the authority of the Illinois Administrative Procedure Act [5 ILCS 100/1-1, et seq.].

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<u>Issue #</u>	<u>Rules Due Date</u>	<u>Date of Issue</u>
1	December 21, 2007*	January 4, 2008
2	December 31, 2007	January 11, 2008
3	January 7, 2008	January 18, 2008
4	January 14, 2008	January 25, 2008
5	January 22, 2008	February 1, 2008
6	January 28, 2008	February 8, 2008
7	February 4, 2008	February 15, 2008
8	February 11, 2008	February 22, 2008
9	February 19, 2008	February 29, 2008
10	February 25, 2008	March 7, 2008
11	March 3, 2008	March 14, 2008
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51	December 8, 2008	December 19, 2008
52	December 15, 2008	December 26, 2008
53	December 22, 2008	January 2, 2009

Editor's Note: The second filing period for submitting Regulatory Agendas will start October 14, 2008 with the last day to file being January 2, 2009.

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

- 1) Heading of the Part: Income Tax
- 2) Code Citation: 86 Ill. Adm. Code 100
- 3) Section Number: 100.2430 Proposed Action: Amendment
- 4) Statutory Authority: 35 ILCS 5/203 and 5/1401
- 5) A Complete Description of the Subjects and Issues Involved: This rulemaking amends the regulation dealing with the disallowance of deductions for certain expenses paid to related parties who would be unitary with the taxpayer if not for the fact that they operate primarily outside the United States to reflect the amendments to Section 203 of the Illinois Income Tax Act made by Public Acts 95-233 and 95-707. Those Acts expand the expense disallowance provisions to also apply to expenses (including insurance premiums) paid to related parties who would be unitary with the taxpayer if not for the prohibition against including financial organizations, insurance companies and transportation companies in a unitary group with persons engaged in other businesses.
- 6) Published studies or reports and sources of underlying data used to compose this rulemaking: None
- 7) Will this rulemaking replace any emergency rulemaking currently in effect? No
- 8) Does this rulemaking contain an automatic repeal date? No
- 9) Does this rulemaking contain incorporations by reference? No
- 10) Are there any other proposed rulemakings pending on this Part? Yes

<u>Section Number:</u>	<u>Proposed Action:</u>	<u>IL Register Citation:</u>
100.2406	New Section	31 Ill. Reg. 15240; November 16, 2007
100.7040	Amendment	32 Ill. Reg. 12164; August 1, 2008
100.7300	Amendment	32 Ill. Reg. 12164; August 1, 2008
100.7310	Amendment	32 Ill. Reg. 12164; August 1, 2008
100.7320	Amendment	32 Ill. Reg. 12164; August 1, 2008
100.7325	New Section	32 Ill. Reg. 12164; August 1, 2008
100.7330	Amendment	32 Ill. Reg. 12164; August 1, 2008
100.7350	New Section	32 Ill. Reg. 12164; August 1, 2008

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100.7360	New Section	32 Ill. Reg. 12164; August 1, 2008
100.7370	New Section	32 Ill. Reg. 12164; August 1, 2008
100.3371	New Section	32 Ill. Reg. 16037; October 3, 2008
100.2310	Amendment	32 Ill. Reg. 16309; October 10, 2008
100.5070	Amendment	32 Ill. Reg. 16682; October 17, 2008
100.5080	Amendment	32 Ill. Reg. 16682; October 17, 2008

- 11) Statement of Statewide Policy Objective: This rulemaking does not create a State mandate, nor does it modify any existing State mandates.
- 12) Time, Place and Manner in which interested persons may comment on this rulemaking: Persons who wish to submit comments on this rulemaking may submit them in writing by no later than 45 days after publication of this Notice to:

Paul Caselton
Deputy General Counsel – Income Tax
Illinois Department of Revenue
Legal Services Office
101 West Jefferson
Springfield, Illinois 62794

217/524-3951

- 13) Initial Regulatory Flexibility Analysis:
- A) Types of small businesses, small municipalities and not-for-profit corporations affected: This rulemaking affects only members of conglomerates.
- B) Reporting, bookkeeping or other procedures required for compliance: None
- C) Types of professional skills necessary for compliance: None
- 14) Regulatory Agenda on which this rulemaking was summarized: July 2008

The full text of the Proposed Amendment begins on the next page:

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUEPART 100
INCOME TAX

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Section

- 100.2000 Introduction
100.2050 Net Income (IITA Section 202)

SUBPART B: CREDITS

Section

- 100.2100 Replacement Tax Investment Credit Prior to January 1, 1994 (IITA 201(e))
100.2101 Replacement Tax Investment Credit (IITA 201(e))
100.2110 Investment Credit; Enterprise Zone and River Edge Redevelopment Zone (IITA 201(f))
100.2120 Jobs Tax Credit; Enterprise Zone and Foreign Trade Zone or Sub-Zone (IITA 201(g))
100.2130 Investment Credit; High Impact Business (IITA 201(h))
100.2140 Credit Against Income Tax for Replacement Tax (IITA 201(i))
100.2150 Training Expense Credit (IITA 201(j))
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100.2163 Environmental Remediation Credit (IITA 201(l))
100.2165 Education Expense Credit (IITA 201(m))
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100.2180 Credit for Residential Real Property Taxes (IITA 208)
100.2185 Film Production Services Credit (IITA 213)
100.2190 Tax Credit for Affordable Housing Donations (IITA Section 214)
100.2195 Dependent Care Assistance Program Tax Credit (IITA 210)
100.2196 Employee Child Care Assistance Program Tax Credit (IITA Section 210.5)
100.2197 Foreign Tax Credit (IITA Section 601(b)(3))
100.2198 Economic Development for a Growing Economy Credit (IITA 211)
100.2199 Illinois Earned Income Tax Credit (IITA Section 212)

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- 100.2200 Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group. (IITA Section 202) – Scope
- 100.2210 Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group (IITA Section 202) – Definitions
- 100.2220 Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group. (IITA Section 202) – Current Net Operating Losses: Offsets Between Members
- 100.2230 Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group. (IITA Section 202) – Carrybacks and Carryforwards
- 100.2240 Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group: (IITA Section 202) – Effect of Combined Net Operating Loss in Computing Illinois Base Income
- 100.2250 Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group: (IITA Section 202) – Deadline for Filing Claims Based on Net Operating Losses Carried Back From a Combined Apportionment Year

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- 100.2310 Computation of the Illinois Net Loss Deduction for Losses Occurring On or After December 31, 1986 (IITA 207)
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- 100.2330 Illinois Net Loss Carrybacks and Net Loss Carryovers for Losses Occurring On or After December 31, 1986
- 100.2340 Illinois Net Losses and Illinois Net Loss Deductions for Losses Occurring On or After December 31, 1986, of Corporations that are Members of a Unitary Business Group: Separate Unitary Versus Combined Unitary Returns
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- 100.2430 Addition and Subtraction Modifications for Transactions with 80-20 [and Noncombination Rule](#) Companies
- 100.2450 IIT Refunds (IITA Section 203(a)(2)(H), (b)(2)(F), (c)(2)(J) and (d)(2)(F))
- [100.2455 Subtraction Modification: Federally Disallowed Deductions \(IITA Sections 203\(a\)\(2\)\(M\), 203\(b\)\(2\)\(I\), 203\(c\)\(2\)\(L\) and 203\(d\)\(2\)\(J\)\)](#)
- 100.2470 Subtraction of Amounts Exempt from Taxation by Virtue of Illinois Law, the Illinois or U.S. Constitutions, or by Reason of U.S. Treaties or Statutes (IITA Sections 203(a)(2)(N), 203(b)(2)(J), 203(c)(2)(K) and 203(d)(2)(G))
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100.TABLE B Example of Unitary Business Apportionment for Groups Which
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AUTHORITY: Implementing the Illinois Income Tax Act [35 ILCS 5] and authorized by Section 1401 of the Illinois Income Tax Act [35 ILCS 5/1401].

SOURCE: Filed July 14, 1971, effective July 24, 1971; amended at 2 Ill. Reg. 49, p. 84, effective November 29, 1978; amended at 5 Ill. Reg. 813, effective January 7, 1981; amended at 5 Ill. Reg. 4617, effective April 14, 1981; amended at 5 Ill. Reg. 4624, effective April 14, 1981; amended at 5 Ill. Reg. 5537, effective May 7, 1981; amended at 5 Ill. Reg. 5705, effective May 20, 1981; amended at 5 Ill. Reg. 5883, effective May 20, 1981; amended at 5 Ill. Reg. 6843, effective June 16, 1981; amended at 5 Ill. Reg. 13244, effective November 13, 1981; amended at 5 Ill. Reg. 13724, effective November 30, 1981; amended at 6 Ill. Reg. 579, effective December 29, 1981; amended at 6 Ill. Reg. 9701, effective July 26, 1982; amended at 7 Ill. Reg. 399, effective December 28, 1982; amended at 8 Ill. Reg. 6184, effective April 24, 1984; codified at 8 Ill. Reg. 19574; amended at 9 Ill. Reg. 16986, effective October 21, 1985; amended at 9 Ill. Reg. 685, effective December 31, 1985; amended at 10 Ill. Reg. 7913, effective April 28, 1986; amended at 10 Ill. Reg. 19512, effective November 3, 1986; amended at 10 Ill. Reg. 21941, effective December 15, 1986; amended at 11 Ill. Reg. 831, effective December 24, 1986; amended at 11 Ill. Reg. 2450, effective January 20, 1987; amended at 11 Ill. Reg. 12410, effective July 8, 1987; amended at 11 Ill. Reg. 17782, effective October 16, 1987; amended at 12 Ill. Reg. 4865, effective February 25, 1988; amended at 12 Ill. Reg. 6748, effective March 25, 1988; amended at 12 Ill. Reg. 11766, effective July 1, 1988; amended at 12 Ill. Reg. 14307, effective August 29, 1988; amended at 13 Ill. Reg. 8917, effective May 30, 1989; amended at 13 Ill. Reg. 10952, effective June 26, 1989; amended at 14 Ill. Reg. 4558, effective March 8, 1990; amended at 14 Ill. Reg. 6810, effective April 19, 1990; amended at 14 Ill. Reg. 10082, effective June 7, 1990; amended at 14 Ill. Reg. 16012, effective September 17, 1990; emergency amendment at 17 Ill. Reg. 473, effective December 22, 1992, for a maximum of 150 days; amended at 17 Ill. Reg. 8869, effective June 2, 1993; amended at 17 Ill. Reg. 13776, effective August 9, 1993; recodified at 17 Ill. Reg. 14189; amended at 17 Ill. Reg. 19632, effective November 1, 1993; amended at 17 Ill. Reg. 19966, effective November 9, 1993; amended at 18 Ill. Reg. 1510, effective January 13, 1994; amended at 18 Ill. Reg. 2494, effective January 28,

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1994; amended at 18 Ill. Reg. 7768, effective May 4, 1994; amended at 19 Ill. Reg. 1839, effective February 6, 1995; amended at 19 Ill. Reg. 5824, effective March 31, 1995; emergency amendment at 20 Ill. Reg. 1616, effective January 9, 1996, for a maximum of 150 days; amended at 20 Ill. Reg. 6981, effective May 7, 1996; amended at 20 Ill. Reg. 10706, effective July 29, 1996; amended at 20 Ill. Reg. 13365, effective September 27, 1996; amended at 20 Ill. Reg. 14617, effective October 29, 1996; amended at 21 Ill. Reg. 958, effective January 6, 1997; emergency amendment at 21 Ill. Reg. 2969, effective February 24, 1997, for a maximum of 150 days; emergency expired July 24, 1997; amended at 22 Ill. Reg. 2234, effective January 9, 1998; amended at 22 Ill. Reg. 19033, effective October 1, 1998; amended at 22 Ill. Reg. 21623, effective December 15, 1998; amended at 23 Ill. Reg. 3808, effective March 11, 1999; amended at 24 Ill. Reg. 10593, effective July 7, 2000; amended at 24 Ill. Reg. 12068, effective July 26, 2000; emergency amendment at 24 Ill. Reg. 17585, effective November 17, 2000, for a maximum of 150 days; amended at 24 Ill. Reg. 18731, effective December 11, 2000; amended at 25 Ill. Reg. 4640, effective March 15, 2001; amended at 25 Ill. Reg. 4929, effective March 23, 2001; amended at 25 Ill. Reg. 5374, effective April 2, 2001; amended at 25 Ill. Reg. 6687, effective May 9, 2001; amended at 25 Ill. Reg. 7250, effective May 25, 2001; amended at 25 Ill. Reg. 8333, effective June 22, 2001; amended at 26 Ill. Reg. 192, effective December 20, 2001; amended at 26 Ill. Reg. 1274, effective January 15, 2002; amended at 26 Ill. Reg. 9854, effective June 20, 2002; amended at 26 Ill. Reg. 13237, effective August 23, 2002; amended at 26 Ill. Reg. 15304, effective October 9, 2002; amended at 26 Ill. Reg. 17250, effective November 18, 2002; amended at 27 Ill. Reg. 13536, effective July 28, 2003; amended at 27 Ill. Reg. 18225, effective November 17, 2003; emergency amendment at 27 Ill. Reg. 18464, effective November 20, 2003, for a maximum of 150 days; emergency expired April 17, 2004; amended at 28 Ill. Reg. 1378, effective January 12, 2004; amended at 28 Ill. Reg. 5694, effective March 17, 2004; amended at 28 Ill. Reg. 7125, effective April 29, 2004; amended at 28 Ill. Reg. 8881, effective June 11, 2004; emergency amendment at 28 Ill. Reg. 14271, effective October 18, 2004, for a maximum of 150 days; amended at 28 Ill. Reg. 14868, effective October 26, 2004; emergency amendment at 28 Ill. Reg. 15858, effective November 29, 2004, for a maximum of 150 days; amended at 29 Ill. Reg. 2420, effective January 28, 2005; amended at 29 Ill. Reg. 6986, effective April 26, 2005; amended at 29 Ill. Reg. 13211, effective August 15, 2005; amended at 29 Ill. Reg. 20516, effective December 2, 2005; amended at 30 Ill. Reg. 6389, effective March 30, 2006; amended at 30 Ill. Reg. 10473, effective May 23, 2006; amended by 30 Ill. Reg. 13890, effective August 1, 2006; amended at 30 Ill. Reg. 18739, effective November 20, 2006; amended at 31 Ill. Reg. 16240, effective November 26, 2007; amended at 32 Ill. Reg. 872, effective January 7, 2008; amended at 32 Ill. Reg. 1407, effective January 17, 2008; amended at 32 Ill. Reg. 3400, effective February 25, 2008; amended at 32 Ill. Reg. 6055, effective March 25, 2008; amended at 32 Ill. Reg. 10170, effective June 30, 2008; amended at 32 Ill. Reg. 13223, effective July 24, 2008; amended at 33 Ill. Reg. _____, effective _____.

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SUBPART E: ADDITIONS TO AND SUBTRACTIONS FROM TAXABLE INCOME OF INDIVIDUALS, CORPORATIONS, TRUSTS AND ESTATES AND PARTNERSHIPS

Section 100.2430 Addition and Subtraction Modifications for Transactions with 80-20 and Noncombination Rule Companies

- a) For taxable years ending on or after December 31, 2004, IITA Section 203 (~~as amended by Public Act 93-0840~~) requires a taxpayer, in computing base income, to add back deductions allowed in computing federal taxable income or adjusted gross income for interest expenses and intangible expenses incurred in transactions with a person who would be a member of a unitary business group with the taxpayer, if not for the 80-20 test. These provisions were expanded by Public Act 95-233 and Public Act 95-707 to also require the add-back of deductions for interest expenses, intangible expenses and insurance premium expenses when incurred in taxable years ending on or after December 31, 2008, in transactions with a person who would be a member of a unitary business group with a taxpayer if not for the prohibition in IITA Section 1501(a)(27) against including in a single unitary business group taxpayers who use different apportionment formulas under IITA Section 304. Taxpayers are also allowed~~Public Act 93-0840 also amended IITA Section 203 to allow~~ subtraction modifications that would ~~ensure~~insure that the addition modifications do not result in double taxation. ~~Exceptions are provided for, and to provide exceptions in~~ instances in which requiring the addition modifications would not be appropriate.
- b) Definitions
- 1) Dividend Included in Base Income. "Dividend" means any item defined as a dividend under 26 USC 316 and any other item of income characterized or treated as a dividend under the Internal Revenue Code, and includes any item *included in gross income under Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code.* (IITA Section 203(a)(2)(D-17), ~~and (D-18); and (D-19)~~, (b)(2)(E-12), ~~and (E-13); and (E-14)~~, (c)(2)(G-12), ~~and (G-13); and (G-14)~~, and (d)(2)(D-7), ~~and (D-8) and (D-9))~~ A dividend is included in base income of a taxpayer only to the extent the dividend is neither deducted in computing the federal taxable or adjusted gross income of the taxpayer nor subtracted from federal taxable income or adjusted gross income under IITA Section 203.

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- 2) Foreign Person. A "foreign person" is any person who would be included in a unitary business group with the taxpayer if not for the fact that *80% or more of that person's business activities are conducted outside the United States*. (IITA Section 1501(a)(30))
- 3) Interest. "Interest" means "compensation for the use or forbearance of money". (See Deputy v. du Pont, 308 U.S. 488, 498 (1940).) Interest includes the amortization of any discount at which an obligation is purchased and is net of the amortization of any premium at which an obligation is purchased.
- 4) Intangible Expense. "Intangible expense" includes *expenses, losses, and costs for, or related to, the direct or indirect acquisition, use, maintenance or management, ownership, sale, exchange, or any other disposition of intangible property; losses incurred, directly or indirectly, from factoring transactions or discounting transactions; royalty, patent, technical, and copyright fees; licensing fees; and other similar expenses and costs*. (IITA Section 203(a)(2)(D-18), (b)(2)(E-13), (c)(2)(G-13) and (d)(2)(D-8))
- 5) Intangible Income. "Intangible income" means the income received or accrued by a person from a transaction that generates intangible expense for the other party to the transaction.
- 6) Intangible Property. "Intangible property" includes *patents, patent applications, trade names, trademarks, service marks, copyrights, mask works, trade secrets, and similar types of intangible assets*. (IITA Section 203(a)(2)(D-18), (b)(2)(E-13), (c)(2)(G-13) and (d)(2)(D-8))
- 7) Related Party. "Related parties" means persons disallowed a deduction for losses by section 267(b), (c) and (f) of the Internal Revenue Code, as well as a partner and its partnership and each of the other partners in that partnership.
- 8) [Noncombination Rule Company](#). "[Noncombination rule company](#)" means [any person who would be a member of a unitary business group with a taxpayer if not for the prohibition in IITA Section 1501\(a\)\(27\) against including in a single unitary business group persons who use different apportionment formulas under IITA Section 304.](#)

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9) Insurance Premiums. "Insurance premiums" means the total amount paid or accrued during the taxable year, net of refunds or abatements, for coverage against any risk under a policy issued by an entity that is required to apportion its business income under the provisions of IITA Section 304(b) or that would be required to do so if it were subject to Illinois income taxation.

c) Addition Modifications

1) Interest. Except as otherwise provided in this subsection (c)(1), every taxpayer must add back to its base income any deduction otherwise allowed in the taxable year for interest paid to a foreign person or to a noncombination rule company, to the extent the interest exceeds the amount of dividends received from the foreign person or noncombination rule company by the taxpayer and included in base income for the same taxable year. (See IITA Section 203(a)(2)(D-17), (b)(2)(E-12), (c)(2)(G-12); and (d)(2)(D-7).) This addition modification shall not apply to an item of interest expense if:

A) The foreign person or noncombination rule company is subject in a foreign country or state, other than a state that requires mandatory unitary reporting by the taxpayer and the foreign person or noncombination rule company, to a tax on or measured by net income with respect to the interest. If the foreign person or noncombination rule company is a partnership, ~~subchapter~~Subchapter S corporation or trust, the foreign person or noncombination rule company is subject to a tax on or measured by net income with respect to the interest to the extent that the interest is included in the tax base of a partner, shareholder or beneficiary who is subject to a tax on or measured by net income in a foreign country or state.

B) The taxpayer can establish, based on a preponderance of the evidence, both of the following:

i) the foreign person or noncombination rule company, during the same taxable year, paid, accrued, or incurred the interest to a person that is not a related party; and

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- ii) the transaction giving rise to the interest expense between the taxpayer and the foreign person [or noncombination rule company](#) did not have as a principal purpose the avoidance of Illinois income tax, and interest is paid pursuant to a contract or agreement that reflects an arms-length interest rate and terms.
 - C) The taxpayer can establish, based on clear and convincing evidence, that the item of interest relates to a contract or agreement entered into at arms-length rates and terms and the principal purpose for the payment is not federal or Illinois tax avoidance.
 - D) The taxpayer establishes by clear and convincing evidence that the adjustment would be unreasonable.
 - E) The taxpayer has received permission under Section 100.3390 of this Part to use an alternative method of apportionment allowing the deduction of the item.
- 2) Intangible Expenses. Except as otherwise provided in this subsection (c)(2), every taxpayer must add back to its base income any deduction otherwise allowed in the taxable year for intangible expenses incurred with respect to transactions with a foreign person [or with a noncombination rule company](#), to the extent the intangible expenses exceed the amount of dividends received from the foreign person [or noncombination rule company](#) by the taxpayer and included in base income for the same taxable year. If a taxpayer incurs both interest and intangible expenses with the same foreign person [or noncombination rule company](#), any dividends received from that foreign person [or noncombination rule company](#) shall be applied first against interest under subsection (c)(1) and only the excess (if any) of the dividends over the interest expenses shall be applied against intangible expenses under this subsection (c)(2). (See IITA Section 203(a)(2)(D-18), (b)(2)(E-13), (c)(2)(G-13) and (d)(2)(D-8).) This addition modification shall not apply to an item of intangible expense if:
- A) The item arises from a transaction with a foreign person [or noncombination rule company](#) who is subject in a foreign country

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or state, other than a state that requires mandatory unitary reporting by the taxpayer and the foreign person [or noncombination rule company](#), to a tax on or measured by net income with respect to the intangible income related to the item. If the foreign person [or noncombination rule company](#) is a partnership, ~~subchapter~~[Subchapter](#) S corporation or trust, the foreign person [or noncombination rule company](#) is subject to a tax on or measured by net income with respect to the intangible income to the extent that the intangible income is included in the tax base of a partner, shareholder or beneficiary who is subject to a tax on or measured by net income in a foreign country or state.

- B) The taxpayer can establish, based on a preponderance of the evidence, both of the following:
- i) the foreign person [or noncombination rule company](#) during the same taxable year paid, accrued, or incurred the intangible expense to a person that is not a related party; and
 - ii) the transaction giving rise to the intangible expense between the taxpayer and the foreign person [or noncombination rule company](#) did not have as a principal purpose the avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects arms-length terms.
- C) If the taxpayer establishes, by clear and convincing evidence, that the adjustments are unreasonable.
- D) The taxpayer has received permission under Section 100.3390 of this Part to use an alternative method of apportionment, allowing the deduction of the item.
- 3) [Insurance Premiums. Every taxpayer must add back to its base income any deduction otherwise allowed in the taxable year for insurance premiums paid to a noncombination rule company, to the extent the insurance premium expense exceeds the amount of dividends received from the noncombination rule company by the taxpayer and included in](#)

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base income for the same taxable year. If a taxpayer incurs both interest or intangible expenses and insurance premium expenses with the same noncombination rule company, any dividends received from that noncombination rule company shall be applied first against interest under subsection (c)(1), then against intangibles expenses under subsection (c)(2), and only the excess (if any) of the dividends over the interest expenses and intangible expenses shall be applied against insurance premium expenses under this subsection (c)(3). (See IITA Section 203(a)(2)(D-19), (b)(2)(E-14), (c)(2)(G-14) and (d)(2)(D-9).)

d) Subtraction Modifications

- 1) Interest Income of a Foreign Person or Noncombination Rule Company. If interest paid to a foreign person or noncombination rule company is added back by a taxpayer under subsection (c)(1), the foreign person or noncombination rule company is allowed a subtraction for the amount of that interest included in its base income for the taxable year, net of deductions allocable to that income. The subtraction under this subsection (d)(1) shall not exceed the amount of the corresponding addition under subsection (c)(1). (See IITA Section 203(a)(2)(CC), (b)(2)(V), (c)(2)(T); and (d)(2)(Q).)
- 2) Intangible Income of a Foreign Person or Noncombination Rule Company. If intangible expense incurred in a transaction with a foreign person or noncombination rule company is added back by a taxpayer under subsection (c)(2), the foreign person or noncombination rule company is allowed a subtraction for the amount of the intangible income from that transaction included in its base income for the taxable year, net of deductions allocable to that income. The subtraction under this subsection (d)(2) shall not exceed the amount of the corresponding addition under subsection (c)(2). (See IITA Section 203(a)(2)(CC), (b)(2)(V), (c)(2)(T); and (d)(2)(Q).)
- 3) Interest Income from a Foreign Person or Noncombination Rule Company. A taxpayer who receives interest income from a foreign person or noncombination rule company is allowed a subtraction for the amount of that interest income, net of deductions allocable to that income. The subtraction allowed in this subsection (d)(3) for a taxable year may not exceed the amount of the addition modification for the taxable year under

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subsection (c)(1) for interest paid by the taxpayer to the foreign person or noncombination rule company. (See IITA Section 203(a)(2)(DD), (b)(2)(W), (c)(2)(U); and (d)(2)(R).)

- 4) Intangible Income from a Foreign Person or Noncombination Rule Company. A taxpayer who receives intangible income from a transaction with a foreign person or noncombination rule company is allowed a subtraction for the amount of the intangible income, net of deductions allocable to that income. The subtraction allowed in this subsection (d)(4)(d)(3) for the taxable year may not exceed the amount of the addition modification for the taxable year under subsection (c)(2) for intangible expenses incurred by the taxpayer in transactions with the foreign person or noncombination rule company. (See IITA Section 203(a)(2)(EE), (b)(2)(X), (c)(2)(V); and (d)(2)(S).)

- 5) Insurance Premium Income of a Noncombination Rule Company. If insurance premium expense incurred in a transaction with a noncombination rule company is added back by a taxpayer under subsection (c)(3), the noncombination rule company is allowed a subtraction for the amount of the insurance premium income from that transaction included in its base income for the taxable year, net of deductions allocable to that income. The subtraction under this subsection (d)(5) shall not exceed the amount of the corresponding addition under subsection (c)(3). (See IITA Section 203(b)(2)(V).)

- e) Unitary Business Groups. The provisions of this Section apply both to persons who are members of a unitary business group and to persons who are not members of a unitary business group because of the application of the 80-20 rule or of the prohibition in IITA Section 1501(a)(27) against including in a single unitary business group taxpayers using different apportionment formulas under IITA Section 304(a) through (d). In applying the provisions of this Section in the case of a unitary business group, any reference to the "taxpayer" in this Section shall be deemed to refer to the unitary business group.

(Source: Amended at 33 Ill. Reg. _____, effective _____)

JOINT COMMITTEE ON ADMINISTRATIVE RULES
ILLINOIS GENERAL ASSEMBLY

SECOND NOTICES RECEIVED

The following second notices were received by the Joint Committee on Administrative Rules during the period of October 6, 2008 through October 13, 2008 and have been scheduled for review by the Committee at its November 18, 2008 meeting. Other items not contained in this published list may also be considered. Members of the public wishing to express their views with respect to a rulemaking should submit written comments to the Committee at the following address: Joint Committee on Administrative Rules, 700 Stratton Bldg., Springfield IL 62706.

<u>Second Notice Expires</u>	<u>Agency and Rule</u>	<u>Start Of First Notice</u>	<u>JCAR Meeting</u>
11/19/08	<u>Department of Public Health</u> , Lead Poisoning Prevention Code (77 Ill. Adm. Code 845)	11/26/07 31 Ill. Reg. 15543	11/18/08
11/19/08	<u>Department of Public Health</u> , Lead Poisoning Prevention Code (Repealer) (77 Ill. Adm. Code 845)	11/26/07 31 Ill. Reg. 15451	11/18/08
11/20/08	<u>Secretary of State</u> , Illinois Safety Responsibility Law (92 Ill. Adm. Code 1070)	8/22/08 32 Ill. Reg. 13838	11/18/08

OFFICE OF THE TREASURER

NOTICE OF PUBLIC INFORMATION

NOTICE OF NAMES OF PERSONS APPEARING
TO BE OWNERS OF ABANDONED PROPERTY WHOSE
LAST KNOWN ADDRESSES ARE IN CERTAIN STATES

Pursuant to Public Act 91-0016, the Illinois State Treasurer's Office is publishing the names and last known addresses of abandoned property owners whose last known addresses are allegedly in a state other than Illinois. The other state does not have a reciprocity arrangement with Illinois.

If your name or that of a person you represent appears below, you may contact this agency for further information about the assets.

INQUIRIES MUST BE IN WRITING. The written inquiry should include the name and address as listed, and the correct name and address for reply. If inquiring about a name other than your own, you must indicate your authority to act on behalf of that person.

Address written inquiries to:

ILLINOIS STATE TREASURER'S OFFICE
UNCLAIMED PROPERTY DIVISION
P.O. Box 19495
Springfield, Illinois 62794-9495

AUTHORITY: Implementing and required by the Illinois Uniform Disposition of Unclaimed Property Act, (765 ILCS 1025/12).

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BACHUK ROBERT	415 BLAKE ST 4	BARRIE ON
BAGNIS MARCELO G	CALZ NO 120 MODULO 7 HACIENDA COAPA	MEXICO
BAILE PAMELA M	7A BESSELSLEIGH RD	WOOTON ABINGDON ON
BAKER EVELYN O	PSC 80 BOX 16875	APO AP
BAKER KIP D	PSC 80 BOX 16875	APO AP
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BANGKOK YMCA		
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BECKER HANS	5330 KNOENIG	WEST GERMANY
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BELCHER LEISA A	PSC 2 BOX 5359	APO
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BHROIN DEIRDRE N	KILBARRON	ROSSNOWLAGH DONEGAL
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CAP WILLIAM	RR 1 ACTON ON	
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CARIAGA PATERNO R	BOX 45	FPO
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JAH ASIF	3480 HAVENWOOD DR APT 417	MISSISSAUGA
JARVIS JOHN	KONTIKI 13 SANSPAREILMINSTER	SHEPPEY KENT
JAWOREK ZYGMUNT	MALOPOSKIE LUDOW 12	
JAWOREK ZYGMUNT	WIOSNY LUDOW 12	MALOPOSKIE POLSKA
JONES SANDRA D	PSC 80 BOX 11855	APO AP
JORDAN SUSAN	2 RATHBRAUGHAN PARK BALLYLIVNAN	SLIGO
KARAU MEHMET	CHEMIN DES CHEVRES 26	CHAMBESY
KASMYA MOHAMMED	5340 FLORAL HILL CRESCENT	MISSISSAUGA
KEANEY THERESE	DERRY GRANGE	SLIGO
KEARNS TERESA	35 MCNEILL DRIVE	SLIGO
KEDILHAC NAVARRO EDWIN R	DE PIEDRA NO 96	TLALPAN CP
KELLY GRACE	14 GLENOUGHLY CLOSE GLENCAR LETTERKENNY	DONEGAL
KENNEDY KAREN	KILLAGHTREE DUNKINEELY CO	DONGOLA
KENNEDY RICHARD	13 FOYLE ROAD FAIRVIEW	DUBLIN
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KIELY JULIAN R	27 PATRICK STREET	KILKENNY ERIE
KIM JINCHEOL	SEOLL 142810 SILLIMDONG KWANAK	
KIM JUNG W	121ST GENERAL HOSPITAL 86	APO AP
KIM KYUNG M	121ST GENERAL HOSPITAL 86	APO AP

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KOENIG CHARLES KOENIG		
KRYSHER SELMA		
KUZMINSKI PETER	350 FRONT ST UNIT 202 E	BELLEVILLE
KWON HELEN	CHEMIN DES CHEVRES 26	CHAMBESY
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MACDONALD JOHN	17 PARKVALE SANDYFORD ROAD	DUBLIN
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NESS HENRY	10 MARCHFIELD PARK EDINBURGH	EDINBURGH
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SCOTT JAMES M	PSC 80 BOX 11668	APO AP
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SERIO JOE		
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VILLENEUVE SYLVAIN	7 DES PATRIOTES	BROMONT QC
VOLPI JEWELL		MONTCLARE
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WILLIAMS JOANNE	RR 3	BROCKVILLE ON ON
WOMERSLEY REBECCA	MINSTER NAUTILUS DRIVE	KENT
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WOOD WAYNE	232 STARWOOD LANE	TECUMSEH
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DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF WITHDRAWAL OF PROPOSED RULES

- 1) Heading of the Part: Extensions of Jurisdiction
- 2) Code Citation: 80 Ill. Adm. Code 305
- 3)

<u>Section Number:</u>	<u>Proposed Action:</u>
305.270	New Section
- 4) Date Notice of Proposed Rules Published in the Illinois Register: September 26, 2008;
32 Ill. Reg. 15143
- 5) Reason for the withdrawal: Negotiations are ongoing with another union regarding similarly situated positions that may also be subject to extension of the Personnel Code.

PROCLAMATIONS

2008-403**Lights on Afterschool Day****October 16, 2008**

WHEREAS, the education of our children is critically important to their future success. The skills they learn and develop today will prepare them for their careers tomorrow; and

WHEREAS, that is why it is critically important that children have access to all the resources they need to succeed. Head Start and afterschool programs are just two terrific opportunities available for improving the academic achievement of students; and

WHEREAS, in addition to supporting their education, afterschool programs also keep our children off the streets and out of trouble. More than 28 million children in the U.S. have parents who work outside the home, and more than 14 million children have no place to go after school; and

WHEREAS, of the 2,368,902 school-age children in Illinois, 615,915, or 26 percent, are unsupervised after school; and

WHEREAS, thanks to afterschool programs, many parents do not have to worry about where their children are, who they are associating with, and what they are doing. Indeed, by providing students a safe and healthy environment for them to learn and helping working parents, afterschool programs strengthen our communities; and

WHEREAS, the State of Illinois has provided significant leadership in the area of community involvement in the education and well-being of our youth, grounded in the principle that quality afterschool programs are key to helping our children become successful adults; and

WHEREAS, on October 16, communities all across Illinois will celebrate Lights on Afterschool, a nationwide event organized each year to recognize afterschool programs and promote their benefits:

THEREFORE, I, Rod R. Blagojevich, Governor of the State of Illinois, do hereby proclaim October 16, 2008 as **LIGHTS ON AFTERSCHOOL DAY** in recognition of the importance of quality afterschool programs in the lives of children, families and communities.

Issued by the Governor August 25, 2008

Filed by the Secretary of State October 10, 2008

PROCLAMATIONS

**2008-404
Fallen Soldier**

WHEREAS, on Saturday, September 27, Army Private First Class Ja'Mel A. Bryant from Belleville died at age 22 of injuries sustained in a vehicle accident while on patrol in Wahida, Iraq, where Pfc. Bryant was serving in support of Operation Iraqi Freedom; and

WHEREAS, Pfc. Bryant, a graduate of Belleville West High School, was remembered as a good student who enjoyed rap music; and

WHEREAS, Pfc. Bryant was assigned to the Headquarters and Headquarters Company, 40th Engineer Battalion, 2nd Brigade Combat Team, 1st Armored Division, based in Baumholder, Germany; and

WHEREAS, a funeral will be held on Tuesday, October 7 for Pfc. Bryant, who is survived by his mother, his father, and his brother:

THEREFORE, I, Rod R. Blagojevich, Governor of the State of Illinois, do hereby order all State facilities to fly their flags at half-staff from sunrise on October 6, 2008 until sunset on October 8, 2008 in honor and remembrance of Pfc. Bryant, whose selfless service and sacrifice is an inspiration.

Issued by the Governor October 3, 2008

Filed by the Secretary of State October 10, 2008

**2008-405
CHARACTER COUNTS! Week**

WHEREAS, young people will be the stewards of our communities, nation, and world in critical times, and the present and future well-being of our society requires an involved, caring citizenry with good character; and

WHEREAS, concerns about the character training of children have taken on a new sense of urgency as violence by and against youth threatens the physical and psychological well-being of the nation; and

PROCLAMATIONS

WHEREAS, more than ever, children need strong and constructive guidance from their families and their communities, including schools, youth organizations, religious institutions, and civic groups; and

WHEREAS, the character of a nation is only as strong as the character of its individual citizens, and the public good benefits when young people learn that good character counts in personal relationships, in school, and in the workplace; and

WHEREAS, scholars and educators agree that people do not automatically develop good character and, therefore, conscientious efforts must be made by youth-influencing institutions and individuals to help young people develop the essential traits and characteristics that comprise good character; and

WHEREAS, character development is, first and foremost, an obligation of families, though efforts by faith communities, schools, and youth, civic, and human service organizations also play a very important role in supporting family efforts by fostering and promoting good character; and

WHEREAS, in July 1992, the Aspen Declaration was written by an eminent group of educators, youth leaders, and ethics scholars for the purpose of articulating a coherent framework for character education appropriate to a diverse and pluralistic society; and

WHEREAS, the Aspen Declaration states that "effective character education is based on core ethical values which form the foundation of democratic society" – trustworthiness, respect, responsibility, fairness, caring, and citizenship – and these "Six Pillars of Character" transcend cultural, religious, and socioeconomic differences; and

WHEREAS, the Aspen Declaration states that "The character and conduct of our youth reflect the character and conduct of society; therefore, every adult has the responsibility to teach and model the core ethical values and every social institution has the responsibility to promote the development of good character":

THEREFORE, I, Rod R. Blagojevich, Governor of the State of Illinois, do hereby proclaim October 19-25, 2008 as **CHARACTER COUNTS! WEEK** in Illinois, and encourage all citizens to model these traits of good character in an ongoing commitment to promote character development and ethical behavior in the youth of our community.

Issued by the Governor October 3, 2008

Filed by the Secretary of State October 10, 2008

PROCLAMATIONS

2008-406**Fallen Soldier**

WHEREAS, on Monday, September 29, Army Sergeant First Class Gary J. Vasquez, originally from Highland, Illinois, died at age 33 of injuries sustained when an improvised explosive device detonated near his vehicle in Yakhchal, Afghanistan, where Sfc. Vasquez was serving in support of Operation Enduring Freedom; and

WHEREAS, assigned to B Company, 1st Battalion, 7th Special Forces Group, based in Fort Bragg, North Carolina, Sfc. Vasquez was a 1992 graduate of Highland High School; and

WHEREAS, Sfc. Vasquez, went on to receive a bachelor's degree in drama from Illinois State University in 1996, where he was remembered as a delightful student and a positive young man; and

WHEREAS, Sfc. Vasquez was following in the footsteps of his late father who also spent his career in the Army, rising to the rank of Lieutenant Colonel; and

WHEREAS, a funeral will be held on Saturday, October 11 for Sfc. Vasquez, who is survived by his mother and stepfather, his sister, and his wife:

THEREFORE, I, Rod R. Blagojevich, Governor of the State of Illinois, do hereby order all State facilities to fly their flags at half-staff from sunrise on October 9, 2008 until sunset on October 11, 2008 in honor and remembrance of Sfc. Vasquez, whose selfless service and sacrifice is an inspiration.

Issued by the Governor October 6, 2008

Filed by the Secretary of State October 10, 2008

2008-407**Drunk and Drugged Driving Prevention Month**

WHEREAS, driving under the influence of alcohol and other mind-altering drugs is a grave problem that destroys individual lives, rips families apart, and strains local communities; and

WHEREAS, motor vehicle crashes killed 1,248 people in Illinois during 2007; and

WHEREAS, 434 of those deaths involved a driver impaired by alcohol; and

PROCLAMATIONS

WHEREAS, driving under the influence of alcohol and drugs also causes staggering economic costs. Billions of dollars are spent for property damage and healthcare every year as a direct result of alcohol- and drug-related automobile accidents; and

WHEREAS, today, the terrible consequences of driving under the influence of alcohol and mind-altering drugs are widely acknowledged, and the government and private sector are actively engaged in campaigns to address the problem; and

WHEREAS, the December holiday season is traditionally one of the deadliest times of the year for impaired driving. Consequently, communities and organizations all across our state and throughout the country are joined with the "You Drink & Drive. You Lose." and other campaigns that foster public awareness of the dangers of impaired driving; and

WHEREAS, the State of Illinois is proud to partner with cities, towns and villages, and traffic safety organizations in an effort to make our roads and streets safer:

THEREFORE, I, Rod R. Blagojevich, Governor of the State of Illinois, do hereby proclaim December 2008 as **DRUNK AND DRUGGED DRIVING PREVENTION MONTH** in Illinois, and urge all citizens to drive responsibly so that no one else becomes a victim of drunk or drugged driving.

Issued by the Governor October 9, 2008

Filed by the Secretary of State October 10, 2008

2008-408
Fallen Soldier

WHEREAS, on Tuesday, September 30, Army Private First Class Christopher A. Bartkiewicz, of Dunfermline, died at age 25 of wounds sustained when insurgents attacked his dismounted patrol using small-arms fire in Baghdad, Iraq, where Pfc. Bartkiewicz was serving in support of Operation Iraqi Freedom; and

WHEREAS, Pfc. Bartkiewicz was assigned to the 2nd Battalion, 6th Infantry Regiment, 2nd Brigade Combat Team, 1st Armored Division, based in Baumholder, Germany; and

WHEREAS, a funeral will be held on Saturday, October 11 for Pfc. Bartkiewicz:

PROCLAMATIONS

THEREFORE, I, Rod R. Blagojevich, Governor of the State of Illinois, do hereby order all State facilities to fly their flags at half-staff from sunrise on October 9, 2008 until sunset on October 11, 2008 in honor and remembrance of Pfc. Bartkiewicz, whose selfless service and sacrifice is an inspiration.

Issued by the Governor October 9, 2008

Filed by the Secretary of State October 10, 2008

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