



**TAXPAYERS'
FEDERATION**
— OF ILLINOIS —

**Tax Policy
Tax Administration
Tax Process:
Do Tax Payers and Tax Collectors
Have Different Perspectives?**



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The Rules of Debate

- The views expressed by the participants are theirs alone and do not necessarily represent the views of their employers or the Taxpayers' Federation of Illinois.
- The opinions expressed during the debate are not tax advice and should not be relied upon for any tax position or tax action.
- No fisticuffs or verbal assaults are allowed, either from the participants or from the audience.
- No professional baseball team in Illinois may be discussed.



The Topics of Debate

- Impact of *Loper Bright* on state taxes.
- Taxation of foreign source income including GILTI , dividends, P.L. 86-272 and Subpart F
- Water's-edge, where is the edge of the water Lake Michigan or the ocean?
 - What about factor representation?
 - What about worldwide combined reporting?
- Commercial domicile questions, do you know when you see it?
- *Qui tam* litigation, the gift that keeps on giving.
- Chicago Personal Property Lease Transaction Tax:
 - What is the City's position today?



The Topics of Debate

- P.L. 86-272
- Disclosing settlements terms: Curious people want to know.
- Should FOIA requests reach taxpayer identity and tax issues?
- Administrative process:
 - Safe harbor for traveling employees.
 - Time to file federal RAR reports
 - Appeals process: How long should you have to file?
- Topics from the audience



That's All, Folks

Thank you.
Questions

