



# Guidebook to Illinois Taxes, 2003

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## **Guidebook to Illinois Taxes, 2003** CCH Tax Law Editors

CCH's Guidebook to ILLINOIS Taxes is the perfect resource for concise and reliable information for practitioners working with state taxation in Illinois. Designed as a quick reference work, the Guidebook presents succinct discussions of state and local taxes, describing the general provisions of the respective tax laws and regulations and highlighting significant cases and administrative rulings. This annual publication is useful to tax practitioners, in-state and multistate business persons, and those who are obligated to file Illinois returns or who are required to deal with Illinois taxes.

Now in its 34th edition, this popular and authoritative Guidebook is the one source those involved with Illinois taxation need for timely and accurate answers in a convenient and accessible desktop format. It presents concise coverage of the taxes of major interest including: personal income tax, corporate income tax, and sales and use taxes. Other Illinois taxes are summarized, as well, including the administration and imposition of city of Chicago taxes, with particular emphasis placed on persons or transactions subject to the tax, the basis and rate of tax, and the new annual return provisions. New with the 2003 Edition, the Guidebook includes additional practical tips, pointers and examples to practitioners by Marilyn A. Wethekam, Esq. of Horwood Marcus & Berk in Chicago. This valuable new commentary helps practitioners further apply the complex principles of Illinois tax law to specific practice situations. For the user's convenience in determining what is new in the Illinois tax law, a special Highlights of Tax Changes section is included to provide at-a-glance awareness of key legislative developments in the law. While this handbook focuses on the law applicable to the filing of income tax returns in 2003 for the 2002 tax year, legislative changes effective after 2002 are also noted with an indication of the effective date to avoid confusion and to assist in future tax planning. Helpful references to both the Illinois and related federal provisions are provided throughout for those who wish to more fully examine explanations and text of the applicable law. Also, detailed Tables of Contents, Law and Regulations Finding Lists, a Topical Index, and an organized presentation of the content combine to make pinpointing critical information quick and easy. Detailed references to specific paragraphs in the comprehensive CCH Illinois Tax Reports service are also provided throughout the Guidebook to assist users in further, more comprehensive tax research and tax planning.

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