

**CITY OF CHICAGO
DEPARTMENT OF FINANCE
RULES AND REGULATIONS**

Pursuant to Sections 2-32-80, 2-32-096, 3-4-030, and 3-4-150 of the Municipal Code of Chicago, the City of Chicago hereby adopts and promulgates Uniform Revenue Procedures Ordinance Ruling #5, effective January 1, 2016.

Dated: December 8, 2015



Dan Widawsky
Comptroller

Uniform Revenue Procedures Ordinance Ruling #5

Subject: Internet Tax Return Filing and Payments

Effective date:

Section 1. Background

Subsection 3-4-150(A)(2) of the Municipal Code of Chicago (“Code”) authorizes the Comptroller to prescribe and publish rules or regulations concerning the manner, format, and medium in which tax returns are to be filed and tax payments or remittances are to be made to the Department of Finance (“Department”). The purpose of this Code subsection is to ensure that the Department’s tax processes are regularly evaluated and improvements are kept in line with changing technologies to simplify the process of filing tax returns and making payments.

Section 2. Web-Based Applications

A. Real Property Transfer Declarations - MyDec

Parties to transfers of real estate and of beneficial interests in real estate located in Chicago are subject to the real property transfer tax (Code chapter 3-33) and can file their transfer tax declarations online at <https://mytax.illinois.gov/MyDec/>. This website allows individuals, law firms, and settlement agencies (e.g., title companies) to file transfer tax declarations online and view declarations they have already created. Users can track the status of, and make corrections to, the declaration at any time before the declaration is finalized. The application is available free of charge without the necessity of downloading or otherwise acquiring any software.

B. Other City Taxes - Web Tax

The Department’s Web Tax application allows payers and remitters of city taxes to file tax returns and make check or credit card payments through the Internet. The application is available free of charge without the necessity of downloading or otherwise acquiring

any software. The application is located on the Department's web site at <https://webapps1.cityofchicago.org/TaxWeb/>. The site is a full-service tax site, where registered taxpayers can get answers to frequently asked questions, contact the Department with questions or issues through email, review payment histories to ensure that payments have been properly allocated, file all applicable tax returns, and make all applicable tax payments.

Section 3. Mandatory Filing through the Internet

Effective January 1, 2016, tax collectors and taxpayers shall file their tax returns through the Department's web site, and all transfer tax declarations shall be made through MyDec. However, some taxes are not available for web filing and returns for such taxes will not be required to be filed through the Internet. Such taxes may involve the sale of stamps, stickers, and decals, and include the automatic amusement device tax (Code chapter 4-156) and the cigarette tax (Code chapter 3-42).

Section 4. Use of City Computers

Any taxpayer or tax collector that does not have possession of a computer to access to the Internet may use a City computer to file tax returns via MyDec or Web Tax at the City locations listed below:

Business Contact Center – 333 South State Street, Suite 330
City Hall - 121 North LaSalle, Room 700
All branches of the Chicago Public Library

The City of Chicago also provides an extensive network of computers available for public use through Connect Chicago. Additional locations can be found by visiting <http://locations.weconnectchicago.org/>

Section 5. Late Filing and Payment Penalties

A penalty of \$20 per incident may be imposed for failure to comply with this ruling and shall be in lieu of the penalties provided by Sections 3-4-200, 3-4-210 and 3-4-220 of the Code. If the Comptroller determines that the taxpayer or tax collector had reasonable cause for the failure to comply, then the \$20 penalty shall be waived. The late filing penalty outlined in Code subsection 3-4-200(A) may be imposed on any tax return that is not filed in the manner prescribed in this ruling. The late payment penalty outlined in Code subsection 3-4-200(B) shall be imposed if the tax return is timely, but the tax payment is made late.

Section 6. Waiver of Mandatory Web Filing

A taxpayer or tax collector may appeal to the Comptroller for exclusion from the mandates of this ruling, if such requirements will cause a financial hardship. No person

shall be required to purchase equipment to obtain access to the Internet solely to comply with the requirements of this ruling.

Any person that does not appeal for exclusion in advance of filing a paper tax return, but demonstrates in a written appeal to the Comptroller that a failure to file in the manner herein prescribed was beyond the person's control shall not be subject to any applicable filing penalty, provided the paper filing is timely. The failure of the Department's equipment or the inability of a person to access the Department's web site shall be considered circumstances beyond the person's control.