



Illinois Department of Revenue

Informational Bulletin

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Director of Revenue

Rental Housing Support Program Fund State Surcharge Information To County Recorders

For information or forms...

- Call us at:
1 800 732-8866 or
217 782-3336
- Call our TDD
(telecommunications device
for the deaf) at:
1 800 544-5304
- Write us at:
Illinois Department of Revenue
P.O. Box 19019
Springfield, IL 62794-9019
- Visit our Web site at:
www.Iltax.com
- Call our 24-hour
Forms Order Line at:
1 800 356-6302

This bulletin is written to
inform you of recent
changes; it does not replace
statutes, rules and regula-
tions, or court decisions.

Effective August 1, 2005, all Illinois County Recorders must collect the Rental Housing Support Program Fund state surcharge for the recording of all real estate-related documents executed or signed on or after August 1, 2005.

What is the Rental Housing Support Program Fund?

The Rental Housing Support Program Fund was established to assist in addressing the need for rental housing. The Rental Housing Support Program state surcharge funds this program.

Are there exceptions to the surcharge?

Yes. The surcharge does not apply to any document solely related to an easement for a public utility or any documents from a state agency, unit of local government, federal government, or school district.

Note: Units of local government includes counties, municipalities, townships, special districts, and units designated as a local government by law.

What documents are included in the surcharge?

The surcharge applies to documents (e.g., affidavits, amendments, assignments, contracts, covenants, corrections, mergers, releases, offers) within the categories listed below.

- Agreements/Options to purchase
- Deeds/Contracts of Deed
- Easements (other than public utility)
- Extensions
- Foreclosures and LIS pendens
- Land grants
- Leases
- Liens
- Monument Records
- Releases/Mortgages and Notes
- Plats/Surveys
- Subordinations

What is your responsibility?

You must collect a \$10 surcharge for each recorded real estate-related document. A receipt for the surcharge payment must be affixed to the document.

You deposit \$1 of the surcharge into your county's general revenue fund of which 50 cents must be used for the costs of administering the surcharge and any other lawful expenditure for the operation of your office. You send \$9 to the Illinois

Department of Revenue (IDOR), which is deposited into the Rental Housing Support Program Fund.

On or before the 15th day of each month, use IDOR's on-line reporting and electronic payment application at www.ILtax.com to report and pay the amount collected for the preceding month.

What must be included on the surcharge receipt?

The receipt must separately state the Rental Housing Support Program Fund surcharge and be dated. Abbreviations are acceptable. The receipt must be affixed (whether stamped or stapled) to the recorded document. For manual receipts (you can cut out the examples below and make copies or write the information on the document in a similar format:

✂

Date: ___/___/___

Rental Housing Support
Program Fund surcharge: \$ _____

✂

Date: ___/___/___

Rental Housing Support
Program Fund surcharge: \$ _____

If your receipts are computer generated and already include a date, you must add a separate line:

Rental Housing Support Program Fund surcharge \$10

or, if using an abbreviation,

RHSP surcharge \$10

What is required for the on-line reporting and electronic payment application?

For the on-line application, you will need your

- Personal Identification Number (PIN)
- Illinois Business Tax number (IBT no.) or Real Estate Tax License/Code number (RE License no.)

Once you have accessed your account, you will be prompted to provide the

- period for which you are reporting
- number of documents for which you collected the surcharge
- electronic payment method you are choosing to use. ACH debit method requires you to provide your account number. ACH credit requires you to inform your financial institution of the appropriate tax type code.

What is an IBT no. and RE License no.?

An IBT no. is assigned by IDOR for identification purposes. It is a two-part, eight digit number which appears as "####-####".

A RE License no. is also assigned by IDOR for tracking purposes for the Real Estate Transfer Tax Stamp process. It begins with RE followed by a five -digit number which appears as "RE-#####".

Both numbers are used when completing Form RLG-14, Order-Invoice for Real Estate Transfer Tax Stamps.

If you do not know your IBT no. or RE License no., you can contact us at 217 782-6045.