

## Income/Franchise:

### Illinois DOR Adopts Changes to Special Apportionment Rules Involving Sales-Inducement Payments

*Amended 86 Ill. Adm. Code 100.3380*, Ill. Dept. of Rev. (4/28/23). The Illinois Department of Revenue adopted changes to its special allocation and apportionment rules to provide guidance for when certain sales-inducing payments from vendors to retailers must be included (or excluded) from the sales factor for Illinois corporate income tax purposes. The changes include definitions for buying allowances, merchandising allowances and cost sharing agreements and provide examples for when these types of receipts should be included (or excluded) from the sales factor. The amended version took effect on April 12, 2023. Please contact us with any questions.

**URL:** [https://www.ilsos.gov/departments/index/register/volume47/register\\_volume47\\_17.pdf](https://www.ilsos.gov/departments/index/register/volume47/register_volume47_17.pdf)

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