



# Form PTAX-401 Instructions

## General Information

### What is the purpose of Form PTAX-401?

The purpose of Form PTAX-401, Pollution Control Facility Tax Return, is to report all property certified by the Pollution Control Board (PCB) to be pollution control facilities and low-sulfur dioxide emission coal-fueled devices for preferential tax treatment.

The Pollution Control Board (PCB) has designated divisions of the Illinois Environmental Protection Agency (EPA) to perform certification functions. We receive notification from the Illinois EPA when they issue pollution control facility certifications. We then assume property tax jurisdiction and inform the appropriate county board of review to remove that facility from the local tax rolls.

### Who must file Form PTAX-401?

If you wish to receive preferential tax treatment for a pollution control facility or a low-sulfur-dioxide emission coal-fueled device, you **must file** Form PTAX-401 each year. We will mail your Form PTAX-401 to you each year.

**Note** A separate return must be filed for **each** certified facility.

### What if the pollution control facility has been retired or removed from use?

If your pollution control facility has been retired or removed from use within the previous assessment year, you should indicate this on your return in Step 1, Line 5a. If you wish to revoke your certification, you should indicate this on your return in Step 1, Line 5b. We then notify the Illinois EPA to revoke the certification and also notify your local assessing officials of any action taken by the Illinois EPA.

**Note** See the step-by-step instructions for Step 1, Lines 5a and 5b.

### When should I file Form PTAX-401?

You should file Form PTAX-401 between April 1 and June 1, unless you receive instructions from us to do otherwise. Be sure to retain a copy of your return for your records.

### Where should I file Form PTAX-401?

Mail your Form PTAX-401 to

LOCAL GOVERNMENT SERVICES BUREAU  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19033  
SPRINGFIELD IL 62794-9033

### What if I do not file Form PTAX-401?

If you do not file your Form PTAX-401 or you file it late, you will receive an estimated assessment. You also will receive an estimated assessment if you file an incomplete or inaccurate return.

**Note** Failure to receive a return does not excuse you from filing Form PTAX-401 as required by law.

### What if I need additional assistance?

If you need assistance in completing this return, please call us at 217 785-0411 or you may write to us at Local Government Services Bureau, Illinois Department of Revenue, P.O. Box 19033, Springfield, Illinois 62794-9033.

## Step-by-Step Instructions

Answer each question as completely as possible. Enter "N/A" if not applicable. Use additional sheets if necessary. Attach these sheets to your return before filing.

**Note** If you file more than one return, make sure the information on the return relates to that facility's file number on the preprinted label.

### Step 1: Complete the following information

**Line 1** — Check the box marked "Yes" if the information on the preprinted label is correct. If it is not correct, cross through the incorrect information and write the correct information here.

**Line 2** — Write the name and telephone number of the person we should contact for additional information, if different than the information on the preprinted label.

**Line 3** — Write the assessment year.

**Line 4** — Write the principal nature of your business, such as farming or manufacturing.

**Line 5a** — Check the appropriate box indicating whether your facility is still in use.

**Line 5b** — If your facility is no longer in use, check the appropriate box indicating whether you wish to revoke your certification.

If you indicate that you wish to revoke your certification, we notify the Illinois EPA to revoke it. In addition, we notify your local assessing officials of any action taken by the Illinois EPA.

**Line 6a** — Check the appropriate box indicating whether you have a federal employer identification number (FEIN).

**Line 6b** — If you have an FEIN, please write it here.

**Line 6c** — If you do not have an FEIN, please write your Social Security number (SSN).

**Line 7a** — Check the appropriate box indicating whether you have an Illinois business tax number (IBT).

**Line 7b** — If you have an IBT, please write it here.

## Step 2: Identify the pollution control facility

**Line 1** — Check the box that identifies the type of pollution control facility.

**Line 2** — Write the number written on the facility's Illinois EPA certification.

**Line 3** — Write the three-digit classification number.

Baghouse .....	010	Dust collector .....	020
Grain elevator fan .....	030	Holding tank .....	040
Incinerator .....	050	Manure pit .....	060
Precipitator .....	070	Scrubber .....	080
Sludge treatment .....	090	Public utility .....	100
Waste water treatment ...	110		
Low-sulfur dioxide emission			
coal-fueled device .....	115	Other .....	120

**Line 4** — Write the complete description of the pollution control facility written on the Illinois EPA certification.

**Line 5** — Write the location of the pollution control facility.

**Line 6** — Write that location's property index number (PIN).

## Step 3: Complete the assessment information

**Line 1** — Write the month and year that the facility was placed in use.

**Line 2** — Write the estimated remaining useful life of the facility, considering the age and condition of the original facility and the age and condition of any additions, improvements, and replaced components.

You must report any facility in use as having a remaining useful life of **at least** one year.

If you report a facility with a remaining useful life of zero and you did not indicate it was "no longer in use" in Step 1, Line 5a, we will change the remaining useful life to one year for assessment purposes.

If you indicate that you wish to revoke your certification in Step 1, Line 5b, we notify the Illinois EPA to revoke it. In addition, we notify your local assessing officials of any action taken by the Illinois EPA.

**Line 3** — Write the original cost of the certified portion of the facility as of the date placed in use.

**Line 4** — If any portion of the facility was assessed as personal property before January 1, 1979, write the original cost as of January 1, 1978.

**Line 5** — Follow the instructions on the form.

**Line 6** — Write the total original cost of all additions and improvements made to the certified portion of the facility, from the date placed in use through January 1 of this assessment year.

Include any amount shown on Step 4, Line 2b, for real property.

**Do not** include any amount shown on Step 3, Line 4.

If the amount on Line 6 has changed from the previous year and you do not show an amount on Step 4, Line 2b, **you must** explain on a separate sheet of paper and attach that sheet to your return when you file it with us.

**Line 7** — Follow the instructions on the form.

**Line 8** — Write the total original cost of all certified portions of the facility that have been retired or removed from use through January 1 of this assessment year.

Include any amount shown on Step 4, Line 3b.

**Do not** include any amount shown on Step 3, Line 4.

If the amount on Line 8 has changed from the previous year and you do not show an amount on Step 4, Line 3b, **you must** explain on a separate sheet of paper and attach that sheet to your return when you file it with us.

**Lines 9 through 12** — Follow the instructions on the form.

## Step 4: Complete the following information

**Lines 1 through 3** — Follow the instructions on the form.

## Step 5: Sign below

This return must be signed by the pollution control facility owner or authorized representative. In addition, the name and title of the pollution control facility owner or authorized representative must be printed on the line next to the signature.

