RECIPROCAL AGREEMENT ON EXCHANGE OF INFORMATION
BETWEEN THE Village of Tinley Park
AND THE ILLINOIS DEPARTMENT OF REVENUE

The Illinois Department of Revenue (the “Department”), in accordance with the statutes of the State of Illinois, agrees to share under the terms of this Reciprocal Agreement on Exchange of Information (the “Reciprocal Agreement”) with the Town/City/Village of Village of Tinley Park (the “Municipality”) return information obtained pursuant to the Illinois Retailers’ Occupation Tax Act, the Service Occupation Tax Act, the Use Tax Act, and the Service Use Tax Act (the “Tax Acts”).

It is further agreed that all information exchanged will be used only for the official purposes of the State and of the Municipality and shall be kept confidential in accordance with the Tax Acts. Each party agrees to take appropriate steps to protect from unauthorized disclosure the tax information obtained pursuant to the Reciprocal Agreement and to destroy it when no longer needed by shredding or other appropriate means.

The Municipality agrees to follow the procedures to protect the confidentiality of information provided in “Minimum Standards Required to Safeguard Information Given as a Result of a Reciprocal Agreement on the Exchange of Information,” which is incorporated into the Reciprocal Agreement as Attachment A. Both parties understand and agree that the Department will not provide any information under the Reciprocal Agreement to the Municipality unless and until the Municipality signs Attachment A.

It is agreed that only the chief executive officer of the Municipality will initiate the Reciprocal Agreement on Exchange of Information with the Department. The chief executive officer of the Municipality will provide the Department with a list of names and official titles of municipal personnel designated by him or her as persons exclusively authorized to request return information, view return information, or receive related information on his or her behalf. This list shall be restricted to municipal personnel directly involved in the financial operations of the municipality and the financial information provided by the Department shall not be viewed by or shared with anyone who is not on the list. The Department agrees to provide the Municipality with a written list showing the names and official titles of Department personnel designated by it to request return information, view return information, or receive related information from the Municipality. Both parties agree to furnish additions to and deletions from the lists as they occur. It is agreed that no information provided under the Reciprocal Agreement will be provided by telephone or pursuant to a telephone request.

It is further agreed that either party for administrative reasons may refuse to share information.
The Reciprocal Agreement may be canceled by either party at any time and will be canceled in the event of any unauthorized use or disclosure of State tax return information obtained pursuant to the Reciprocal Agreement or failure to abide by the procedures set forth by the Department for safeguarding the confidentiality of such return information.

Illinois Department of Revenue

Director

Date

Village of Tinley Park
Municipality

[Signature]
Chief Executive of the Municipality

[Signature]
Clerk of the Municipality

January 9, 2015
Date
ATTACHMENT A

MINIMUM STANDARDS REQUIRED TO SAFEGUARD INFORMATION GIVEN AS A RESULT OF A RECIPROCAL AGREEMENT ON THE EXCHANGE OF INFORMATION

1. All requests for information under the Reciprocal Agreement on the Exchange of Information (the “Reciprocal Agreement”) will be in writing, on letterhead of the municipality and addressed to the Local Tax Allocation Division at the Illinois Department of Revenue (the “Department”).

2. Information received under the Reciprocal Agreement will be kept in a locked storage facility, e.g., locked file cabinet, closet, or desk that is only accessible by persons authorized under the Reciprocal Agreement to receive information. Any information stored in an electronic format shall be password protected and restricted to only those persons on the authorized list provided by the chief executive officer.

3. Any Municipality that receives information under the Reciprocal Agreement will promptly notify the Department when a municipal employee, who has been authorized to receive information under the Reciprocal Agreement, leaves employment of the Municipality or otherwise is no longer authorized by statute or by the Municipality to receive the information.

4. Any Municipality that receives information under the Reciprocal Agreement will report immediately to the Department any possible or suspected breach of confidentiality of the information.

5. The proper method for destruction of information that is no longer needed is shredding or destruction of the CDs.

6. Any Municipality that receives information under the Reciprocal Agreement agrees to allow the Department to physically inspect its facilities to insure proper compliance with these standards.
7. Any person who divulges confidential taxpayer information in any manner, except in accordance with a proper judicial order or as otherwise provided by law, is guilty of a Class B misdemeanor with a fine not to exceed $7,500.00. Confidential information includes any information collected by the Department from any return or investigation other than name and address of the taxpayer.

The Town/City/Village of Village of Tinley Park agrees to abide by the aforementioned standards in safeguarding the information that it receives pursuant to the Reciprocal Agreement on the Exchange of Information, which it has entered into with the Illinois Department of Revenue.

[Signature]

Village President

Title

January 9, 2015

Date
9 January 2015

Village President
Edward J. Zabrocki

Village Clerk
Patrick E. Rea

Village Trustees
David G. Seaman
Gregory J. Hannon
Brian S. Maher
Thomas J. Staunton, Jr.
Patricia A. Leoni
T. J. Grady

Illinois Department of Revenue
Information Services MC 1-140
101 W Jefferson St
Springfield, IL 62702

RE: Reciprocal Agreement -
Sales Tax Information

The following individuals are authorized to view the information regarding sales taxes:

Edward J. Zabrocki, Village President
David J. Niemeyer, Village Manager
Brad L. Bettenhausen, Village Treasurer

Edward J. Zabrocki
Village President
Dear Local Official:

Public Act 98-1058 made changes to the statute regarding the furnishing of confidential taxpayer information to local governments. As a result of this legislative change, the Illinois Department of Revenue has made changes to the Reciprocal Agreement on Exchange of Information. Your current Reciprocal Agreement on Exchange of Information between your municipality and the Illinois Department of Revenue will expire on December 31, 2014.

Your municipality is required to submit a new signed Reciprocal Agreement on Exchange of Information. The updated agreement can be found on our website at www.tax.illinois.gov under the Local Government section. Please send the new signed agreement and a list of employees, with their titles, who will be authorized to view the information to the following address:

Local Tax Allocation Division (3-500)
Illinois Department of Revenue
101 West Jefferson Street
Springfield, IL 62702

If we do not receive the new agreement, your municipality will not be eligible to receive confidential information after December 31, 2014. This will include the tri-annual remittance reports for the September through December 2014 collection period that are scheduled to be mailed in February 2015.

If you have any questions, please write us or call our Springfield office weekdays between 8:00 a.m. and 4:00 p.m. Our address and telephone number are listed below

Danny Byerkett
Revenue Tax Specialist II

LOCAL TAX ALLOCATION DIVISION
ILLINOIS DEPARTMENT OF REVENUE
101 W JEFFERSON ST
SPRINGFIELD IL 62702-5145

(217) 524-5090
(217) 524-0526 fax