

Insights: Publications

# Clarifying the Cloud: Taxation of Software in Illinois

*National Law Review Blog*

May 15, 2018

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Determining whether computer software is taxable is no easy task, especially in light of the changing technological landscape. The Illinois Department of Revenue ("Department") has been asked by taxpayers for a number of years to provide clarification, but until recently has been largely silent on the treatment of sales of computer software. In several non-binding General Information Letters ("GIL") and Private Letter Rulings ("PLR"), the Department has recently provided clarification on several key issues, including the taxability of cloud computing.

## Related People

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