

TIF REPORT UPLOAD INSTRUCTIONS

FY 2025



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Tax Increment Finance Report Upload Instructions

PLEASE READ THE FOLLOWING INSTRUCTIONS CAREFULLY FOR GUIDANCE THROUGH THE TIF REPORT UPLOAD PROCESS

The reporting requirements outlined in the TIF Report form are derived from the Illinois Municipal Code for redevelopment project areas (RPA). Tax Increment Finance (TIF) districts are designated under one of two sections: The Tax Increment Allocation Redevelopment Act [65 ILCS 5/11-74.4-3 et. seq.] and the Industrial Jobs Recovery Law [65 ILCS 5/11-74.6-10 et. seq.].

For any problems regarding the submission of the TIF Report forms, please email LocGovTIF@illinoiscomptroller.gov.

DETERMINING TIF DUE DATES

Per 65/ILCS 5/11-74.4-5 (d)

After the effective date of this amendatory Act of the 91st General Assembly, a municipality shall submit in an electronic format the following information for each RPA (i) to the State Comptroller under Section 8-8-3.5 of the Illinois Municipal Code, subject to any extensions or exemptions provided at the Comptroller's discretion under that Section, and (ii) to all taxing districts overlapping the RPA no later than 180 days after the close of each municipal fiscal year or as soon thereafter as the audited financial statements become available and, in any case, shall be submitted before the annual meeting of the Joint Review Board (JRB) to each of the taxing districts that overlap the RPA.

- IF the audited financial statements are completed no later than 180-days after the FY end of the municipality.
 - Due Date = Fiscal year end + 180 days.
- IF the audited financial statements are completed after the fiscal year end + 180-day date:
 - Due Date = Date Audit became available to Municipality (see Glossary and TIF Upload Process section of document for additional information).
- IF the annual meeting of the JRB is before the date the audited financial statements become available:
 - Due Date = JRB meeting date (provided that this date is past fiscal year end + 180-day date).

Your answers to a series of questions will determine the due date for your FY 2025 TIF Reports.

- Before you can upload your TIF Report you will need to know the answers to the following:
 - **Question 1**
 - The date the RPA financial statements were audited.
 - **Question 2**
 - JRB meeting date (if scheduled).
 - Meeting documentation (if scheduled).
 - **Question 3**
 - If the TIF district is terminated:
 - The terminated date is required.
 - The End of Reporting Period Fund Balance (This determines future reporting).

TIF UPLOAD GRACE PERIOD

- Governments will be granted a 14-day grace period from the date the RPA financial statements were audited as provided in Question 1.

GLOSSARY

Anticipated Date Redevelopment Project Area (RPA) will be Audited - The date you anticipate your RPA financial statements will be audited (when Question 1 is answered 'No'). ***Note: Your due date will be determined per the "Determining TIF Due Dates" section.**

Anticipated Date that the TIF Report will be Uploaded - This date is required when Question 1 is answered 'No', and is the date you expect to upload your TIF Report. ***Note: Your due date will be determined per the "Determining TIF Due Dates" section.**

Date Redevelopment Project Area (RPA) was Audited -

1. If your government conducts an audit review/approval process, this is the date that the audit board/committee approved the audit.
2. If your government does not conduct an audit review/approval process, this is the date that your government received (by email or mail) the audit from the auditors.
3. If neither option 1 nor 2 are applicable, this is the date on the independent auditor's report.

End of Reporting Period Fund Balance (for Terminated TIF Districts) - Ending fund balance after terminated date. Terminated TIF districts are required to upload TIF Reports until their ending fund balance is zero. The year after a Terminated TIF district reports a zero-fund balance, the district will not appear in the drop-down list. If additional reporting on the Terminated TIF district is required, please contact our office.

Engagement Letter - The contract between the client and accountant that defines scope of work and the responsibilities and obligations of each of the respective parties. Please upload an Engagement Letter that has been signed and dated as sufficient evidence that an auditor is in the process of completing an audit of all your RPA(s). The required Engagement Letter should specifically name all applicable RPA(s) and must include (1) the anticipated date of completion for the RPA's audit and (2) the date that you are requesting to extend your due date to.

Extended Due Date - The Extended Due Date is not defaulted to the Extension Request Date. The Extended Due Date is determined by IOC staff after reviewing and approving all required documentation submitted in conjunction with an Extension Request Date. The TIF Administrator will be notified by email of extended due date.

Extension Request - Pursuant to 65 ILCS 5/8-8-3.5, if the TIF administrator provides the Comptroller's office with sufficient evidence that the report is in the process of being completed by an auditor, the Comptroller may grant an extension. The extension request button will be available after 24 hours from initial login to the Upload TIF Report Application. For more information on requesting an extension, see the ['Extension Request'](#) section.

Extension Request Date - Governments that don't expect to meet their anticipated due date will be required to enter a reasonable requested date for extension. This requires upload of an Engagement Letter.

Joint Review Board (JRB) Meeting Date - The date the JRB Meeting (for the reported fiscal year) was held or is scheduled to be held.

Joint Review Board (JRB) Meeting Notification Documentation - Any official announcements that there is a JRB meeting scheduled.

Terminated Date - The date the TIF district expired or closed.

TIF Redevelopment Project Area (RPA) Due Date - See the [‘Determining TIF Due Dates’](#) section.

LOGIN

1. Go to IllinoisComptroller.gov
2. Place your mouse on **Agencies** in the navigation menu at the top of the page.
3. Click on **‘Submit A Report’**.
4. Select **‘TIF Reporting’** from the dropdown menu, then click the **‘Search’** button.
5. The Login Screen - Step 1 page contains a link to the TIF forms and instruction documents.
6. Select the Fiscal Year and the first character of your municipality, then click the **‘Continue’** button.
7. Select your municipality from the list and enter the current TIF password set by your government.
 - For a forgotten password, click on the **‘Forgot My Password’** link to answer the security question set by your government.
 - The TIF password cannot be reset for anyone outside of the government.

Governments that have more than one TIF district must complete all required steps for each district report to generate a receive date.

✓ **NOTE:**

- The completion of the TIF upload process is required for each TIF district of your government.
- While working through the TIF upload process, utilize the tab button to navigate from one entry field (where dates are entered) to the next. This will allow the buttons, which enable you to continue to the next question, to generate properly.
- Use a DD/MM/20YY date format for all the dates you enter in the Questions/Upload section.
- If a TIF Report is uploaded after the due date, fines will start to accrue.

TIF UPLOAD PROCESS

Question 1

Upon logging on as stated above, on the Select TIF District page you will select the appropriate TIF district from the dropdown list and click the '**Continue**' button to proceed to Question 1.

Has your redevelopment project been audited?

- Answer **Yes** or **No**.
 - **Yes.**
 - Enter the date your redevelopment project was audited for Question 1A.
 - TIF report is due 180 days after the government's Fiscal Year end.
 - You will continue to Question 2 and 3.
 - After successfully answering Questions 1-3, you will be brought to the Upload TIF Report page.
 - **No.**
 - Enter information for **both** Questions 1B (Enter the date you anticipate your redevelopment project audit will be completed) and 1C (Enter the date you anticipate your TIF Report will be uploaded).
 - If you selected the incorrect TIF district, you can click on the '**Back to Select TIF District**' link to return to previous page.
 - Upon entering the information requested above, a button labeled '**Submit Question 1**' will be available for you to proceed to the next page.

Question 2

Has there been a meeting of the JRB or is there a meeting scheduled for the current FY?

- Answer **Yes** or **No**.
 - **Yes.**
 - Enter the date the Joint Review Board meeting was held or enter the scheduled date for Question 2A.
 - Upload the JRB Notification Document by clicking the '**Submit Question 2 & Upload for CURRENT TIF District**' button.
 - You will also have the option to click the '**Submit & Upload for ALL TIF Districts**' button which will apply your '**Yes**' answer and your uploaded JRB document to Question 2 for all your government's TIF Districts.
 - If you need to go back to Question 1, click on the '**Re-Open Question 1**' button to return to previous page.

Question 2 Continued

- **No.**
 - After you have selected '**No**', a button labeled '**Submit Question 2**' will be available for you to proceed to the next page.

Question 3

Does the RPA have a terminated date?

- Answer **Yes** or **No**.
 - **Yes.**
 - Answer Questions 3A (enter the terminated date) and 3B (enter the End of Reporting Period Fund Balance).
- If you need to go back to Question 2 click on the **'Re-Open Question 2'** button to return to previous page.
 - **No.**
 - Click on the **'Submit Question 3'** button to proceed to the next page.

UPLOAD TIF REPORT

Clicking on the **'Submit Question 3'** button will bring you to the TIF Report Upload page. On this page you can browse for and select your TIF Report PDF file for upload. Once you have browsed for and selected the correct TIF Report PDF file, click the **'Upload'** button.

EXTENSION REQUEST

If a government needs their due date extended, the **'Request One-Time Extension'** button will be available 24 hours after answering the original three questions.

- To request an extension, you are required to upload an Extension Request Document (Engagement Letter) that has been signed and dated as sufficient evidence that an auditor is in the process of completing an audit of all your RPA(s). The required Engagement Letter should specifically name all applicable RPA(s) and must include (1) the anticipated date of completion for the RPA's audit and (2) the date that you are requesting to extend your due date. This document will be reviewed by the IOC.
 - If Approved:
 - The TIF Administrator will receive an email stating the extension has been approved with the approved extended due date.
 - When the government logs on to the Upload TIF Report page, the new extended due date is displayed.
 - If Not Approved:
 - The TIF Administrator will receive an email stating the extension has not been approved.
 - When the government logs on to the Upload TIF Report page, the due date determined by the IOC is displayed.

REQUEST TO RESUBMIT TIF REPORT

If amendments are required for a TIF Report that has already been uploaded, utilize the **'Request to Resubmit'** button available on the Select TIF District page. Click on this button and select the TIF District that requires amendments from the dropdown list, then click the **'Continue'** button. Click on the **'Request to Resubmit'** button on the page that follows to send the IOC the request to resubmit. Once the IOC authorizes the request, the TIF Administrator will receive an email notifying them that the TIF district can be amended. When it has been authorized, the TIF district will stay open for amendments for 14 days. The TIF report uploaded previously will be deleted when the IOC authorizes the request, hence the replacement is required to be a full TIF Report. Please write "Amended" at the top of the TIF report pages that have financial information or dates changed. After making amendments, the TIF Administrator is required to re-sign and date the report before reuploading. If multiple TIF districts require amendments after they have been uploaded, then this process will need to be completed for each TIF district separately.

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