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JB Pritzker  
Governor

David Harris  
Director

STATE OF ILLINOIS  
**DEPARTMENT OF REVENUE**

**MEMORANDUM**

**To:** The Honorable Don Harmon  
Senate President

The Honorable Emanuel "Chris" Welch  
Speaker of the House


The Honorable John Curran  
Senate Republican Leader

The Honorable Tony McCombie  
House Republican Leader

The Honorable Susana A. Mendoza  
Illinois State Comptroller

Tim Anderson  
Secretary of the Senate

John Hollman  
Clerk of the House of Representatives

**From:** David Harris  
Director 

**Date:** December 18, 2025

**RE:** Annual Report of Collection Activities

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As required by statute, I am submitting the annual report of the Illinois Department of Revenue's efforts to assist other state agencies in collecting debt owed to the State of Illinois. Attached is a report on these activities for Fiscal Year 2025.

Throughout FY25, IDOR maintained contact with the participating state agencies to review account receivable practices and recommend procedural improvements to enhance collection efforts. IDOR Collection staff continues to work with the agencies on issues with debt collection such as:

- the importance of capturing unique identifying account information;
- timely referral of overdue accounts for collection action;
- the requirement to continue to refer debt to the Illinois Office of the Comptroller.

IDOR has contracted with and closely manages several high-quality, third-party collection firms to recover outstanding state agency debt, including tax debt. In FY25, the program has successfully recovered \$11,056,473 from an inventory of other State agency's aged receivables. IDOR continues to encourage state agencies to place their delinquent debts with our collection firms.

# Revenue Debt Collection Bureau

Agency's debt accepted by the Bureau

Fiscal Year 2025: July 2024 - June 2025

Collection Firm/ State Agency	# Placed	\$ Placed	\$ Collected	C/A Fees	State Remit	Recovery Rate
<b>Harris &amp; Harris</b>						
Environmental Protection Agency	0	\$0	\$721	\$0	\$721	-
<b>Harris &amp; Harris totals</b>	0	\$0	\$721	\$0	\$721	-
<b>Harvard Collection Services</b>						
Commerce Commission	1,174	\$804,277	\$15,367	\$2,390	\$12,977	1.91%
Teacher Retirement System	0	\$0	\$1,800	\$324	\$1,476	-
Financial & Professional Regulations	0	\$0	\$5,475	\$977	\$4,499	-
Human Services	42,497	\$74,279,986	\$10,919,084	\$112,088	\$10,806,996	14.70%
Inspector General	1	\$1,407	\$3,175	\$572	\$2,604	225.66%
IL State Police	0	\$0	\$10,153	\$1,827	\$8,325	-
IL Department of Innovation and Technology	1	\$8,070	\$0	\$0	\$0	0.00%
Lottery	20	\$1,149,089	\$100,698	\$18,126	\$82,572	8.76%
<b>Harvard Collection Services totals</b>	43,693	\$76,242,829	\$11,055,752	\$136,303	\$10,919,449	14.50%
<b>Grand Totals</b>						
	43,693	\$76,242,829.00	\$11,056,472.70	\$136,303.04	\$10,920,169.66	14.50%