



2019 Illinois Tax Delinquency Amnesty Act

Illinois Society of Enrolled Agents

Tri-Counties Chapter

Kimberly Woodbury

Tax Outreach Specialist

IL Department of Revenue

Frequently asked questions

➤ What is the Illinois Tax Delinquency Amnesty Act?

The Illinois Tax Delinquency Amnesty Act provides the opportunity for taxpayers to pay outstanding eligible tax liabilities and to have **eligible** penalties and interest forgiven on taxes paid in full during the amnesty period.

➤ What is the statutory citation for the 2019 Illinois Tax Delinquency Amnesty Act?

The amendment to the Illinois Tax Delinquency Amnesty Act that establishes the 2019 Tax Amnesty Program is found in [Public Act 101-0009](#).

➤ What tax liabilities and periods are eligible for the 2019 Illinois Tax Amnesty program?

Eligible liabilities are taxes due from periods ending after June 30, 2011, and prior to July 1, 2018.



➤ **How do I participate?**

Make full payments of your eligible tax liability between October 1, 2019, and November 15, 2019. If you failed to file a tax return or incorrectly reported the liability due on a previously filed return for these tax periods, now is the time to file returns, make corrections, and pay the tax. You must file an original return for non-filed periods or file an amended return to make corrections.

➤ **What if I owe only penalty and interest?**

If you owe only penalty and interest, you do not qualify for the amnesty program.

➤ **What is the benefit of participating in the amnesty program?**

If an eligible tax liability is paid in full between October 1, 2019, and November 15, 2019, **eligible penalty and interest will be waived.**

➤ **What are the consequences for not participating in the amnesty program?**

If you fail to pay your eligible tax obligations during the amnesty period, you are subject to all penalties and interest imposed by law. See Publication 103, Penalties and Interest for Illinois Taxes, for more information.

➤ **Are there any exclusions to the amnesty program?**

The following taxes do not qualify for amnesty:

- taxes not collected by the IDOR, such as property, estate, franchise, and insurance taxes, and local taxes paid directly to the local government;
- any balance due on returns for periods ending on or before June 30, 2011, and on or after July 1, 2018;
- International Fuel Tax Agreement (IFTA) liabilities;
- Motor Fuel Use Tax (MFUT); and
- any liability that is not a tax (e.g., licensing fees, tire user fees, motor fuel violations and refunds, permits, and some surcharges).

The following items are not waived by amnesty:

- lien filing and lien release fees
- bad check penalties
- collection agency service fees
- penalty and interest amounts associated with IFTA or MFUT
- various other penalties and fees that are not based on a tax liability (e.g., abusive tax shelters penalties, frivolous return penalty, and certain audit penalties)

➤ **What if my liability has been referred to a private collection agency?**

If your account has been referred to a private collection agency, do not make your payment directly to IDOR. You **must** make your payment through the private collection agency. Contact the collection agency for your total amount of eligible amnesty debt or follow the directions you receive on the amnesty letter sent to you by the private collection agency.

➤ **Can I use a pending refund to pay an amnesty liability?**

No. To receive the benefits of tax amnesty you must make a payment, even if you have a pending refund.

➤ **What if I did not report, or incorrectly reported, tax for a period covered by amnesty?**

For each applicable period, you must complete the following steps:

1. Complete the appropriate return.
 - If you failed to file a tax return, complete an original return.
 - If you incorrectly reported liability due on a previously filed return, complete an amended return.
2. Attach any supporting documentation. See the return and instructions for details.
3. Pay the tax balance for each return in full. The eligible tax liability reported on each return should be paid with a separate check or guaranteed remittance.
4. Your tax return and full payment are due between October 1, 2019, and November 15, 2019, to qualify for the 2019 Tax Amnesty Program. You may bring the return, any supporting documentation, and payment to any IDOR office or mail it to us at the address on the return. Make your payment payable to the Illinois Department of Revenue. If you are mailing your return and payment, the postmark date must be between October 1, 2019, and November 15, 2019.

Note: For information on ways to make a payment, see FAQ – “How do I make my payment for debt that has already been reported or assessed?”



➤ **How do I ensure my payment is applied to the correct tax period?**

We encourage you to make separate payments for each tax liability you are paying. However, if you choose to make one combined payment, you must clearly identify each eligible tax liability being paid by tax type, tax period, and amount. If you do not specify where the payment should be directed, your payment will be applied according to our usual regulations and procedures, which may result in unpaid eligible tax liabilities.

➤ **How do I make my payment for debt that has already been reported or assessed?**

You may choose from the following options to pay:

Mail: Send your payment with your return to us at the address below. Do not mail cash.

Illinois Department of Revenue
PO Box 19011
Springfield IL 62794-9011

Make your payment payable to "Illinois Department of Revenue." To qualify for the 2019 Tax Amnesty Program, mail must be postmarked with a date between October 1, 2019, and November 15, 2019.

In person: Checks or guaranteed remittances are accepted at any Illinois Department of Revenue office location.

District offices: For a list of locations visit our website at tax.illinois.gov or call us at 1 800 732-8866

JRTC Building: 7th Floor, 100 West Randolph Street, Chicago, IL 60601.

Willard Ice Building: Lobby, 101 West Jefferson Street, Springfield, IL 62702.

NOTE: Cash is accepted only at IDOR's Springfield and Chicago offices.

MyTax Illinois: Pay with a bank account debit online at mytax.illinois.gov. You may schedule this payment now to be debited during the amnesty period — October 1, 2019, through November 15, 2019.

If you have a MyTax Illinois account, log in and direct your payment to the eligible liability.

If you are not registered, click the "sign up now" button and follow the instructions.

Note for individuals paying an individual income tax liability: If you are not registered, you **may** need to request a letter of registration from IDOR during the registration process, which can take about a week to receive. If you do not receive the letter and complete the registration process before November 15, 2019, you should select another method of payment.

Credit cards (individual income tax, only): Pay using your VISA, MasterCard, Discover, or American Express. The credit card service provider will charge a convenience fee. We encourage you to make your payment online at <https://www2.illinois.gov/rev/individuals/pay/Pages/creditcard.aspx>

Credit card payments can also be made by phone. Have your credit card ready before you call.

Link2Gov/FIS — 1 877-57-TAXES (1 877 578-2937)

Official Payments Corporation — 1 800 2PAYTAX (1 800 272-9829). Use Jurisdiction Code 2300.

Value Payments System — 1 888 9-PAY-ILS (1 888 972-9457)



➤ **Can I use an income tax credit or an increase in net operating loss deduction as a payment toward an amnesty liability?**

Income tax credits and net operating losses (including federal capital losses) may be used to reduce tax liabilities. However, the credit or loss may not reduce the tax liability to zero. To qualify for amnesty, some tax must be owed and payments must be made by cash, check, guaranteed remittance, or ACH debit.

➤ **Can I use a credit that results from the use of the Manufacturer's Purchase Credit (MPC) as a payment toward amnesty?**

MPC may be used to reduce tax liabilities. However, the credit may not reduce the tax liability to zero. To qualify for amnesty, payments must be made by cash, check, guaranteed remittance, or ACH debit. The application of a credit is not a payment that may qualify under amnesty.

➤ **What if I estimate my tax liability for an amnesty period and determine later that I paid more than I owe?**

If you overpaid your amnesty liability, you can receive a refund of the overpayment, but we will not pay interest on any amount refunded.



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➤ **What if an eligible period was recently audited or is currently under audit?**

If an audit was recently completed, or will be completed, prior to the close of amnesty on November 15, 2019, you must pay the full amount of audit tax liability.

If an audit is currently in process and cannot be completed prior to the close of amnesty on November 15, 2019, estimate the tax liability due, file the appropriate return, and pay the tax balance in full. Contact your Illinois Department of Revenue auditor for additional information. Please note, if the final audit tax liability exceeds the paid estimate, penalties and interest may apply.

➤ **What if I have a case pending with the Board of Appeals?**

If you have a case pending with IDOR's Board of Appeals you may still participate in the amnesty program for liabilities that fall after June 30, 2011, and before July 1, 2018. For more information call the Board of Appeals at 312 814-3004.



➤ **What if I have a case pending with Administrative Hearings or the Independent Tax Tribunal?**

If you have a case pending with IDOR's Administrative Hearings or the Independent Tax Tribunal, you may still participate in the amnesty program for liabilities that fall after June 30, 2011, and before July 1, 2018. For more information, call the IDOR attorney assigned to your case.

➤ **What if I am protected by the Federal Bankruptcy Court?**

Participation in the 2019 Illinois Tax Amnesty Program may require court approval. If you are under the protection of the Federal Bankruptcy Court, contact us and provide the bankruptcy court and case number. Please note: Any notification you receive from IDOR regarding the amnesty program is not an attempt to collect a debt.

➤ **What if I am in court?**

You may not participate in amnesty if you are party to a criminal investigation or have a criminal or civil litigation pending for any tax collected by IDOR. You may participate in amnesty if your civil litigation is dismissed before the end of the amnesty period. Contact the State of Illinois attorney assigned to your case for more instructions.

➤ **I received a notice from IDOR about the amnesty program. The amount on the letter and the amount shown due in MyTax Illinois are different. Which amount should I pay?**

If you received a notice from the department showing a liability eligible for amnesty, pay the amount shown on the notice to qualify for amnesty, regardless of what MyTax shows is owed. If you have questions about the differences, call the number on the notice for more information.



QUESTIONS

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