



Illinois Amnesty

The Illinois Department of Revenue (IDOR) established an amnesty for all taxpayers for eligible taxes due for any taxable period ending after June 30, 2002, and prior to July 1, 2009. The amnesty period will run from October 1, 2010, through November 8, 2010. Taxes not collected or administered by the department such as property, estate, franchise, insurance taxes and taxes paid directly are not included in the amnesty program.

Under the terms of the amnesty, upon payment by a qualifying taxpayer of all taxes due for any taxable period ending after June 30, 2002, and prior to July 1, 2009 (taxable period), the department will abate and not seek to collect any interest or penalties that may apply and will not seek civil or criminal prosecution for any taxpayer for the period of time for which the amnesty was granted. Failure to pay all taxes due to the State during the amnesty period would invalidate any amnesty granted.

Amnesty will not be granted to taxpayers who are a party to any criminal investigation or to any civil or pending criminal litigation for nonpayment, delinquency, or fraud in relation to any state tax. If the taxpayer owes only penalty and interest, they will not qualify for the amnesty program. If the taxpayer is currently under audit or in an Administrative Hearing, they may still participate in the amnesty program.

Participation in the amnesty would not preclude a taxpayer from claiming a refund on an issue unrelated to the amnesty or for an overpayment of tax by taxpayers estimating a non-final liability pursuant to Sec. 506(b) of the state income tax. Anyone who has a tax liability for the amnesty period and does not satisfy it during the amnesty program will be charged double the amount of any interest or penalty that would otherwise apply.