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# Illinois Offering Amnesty on Delinquent Tax Debts

## SUMMARY

Illinois has enacted the Tax Delinquency Amnesty Act now in effect through November 15, 2019. This is an opportunity for taxpayers with delinquent Illinois taxes to pay the outstanding tax balances, and interest and penalties will be waived. The tax balances must be paid during the amnesty period, which runs from October 1 through November 15, 2019.

### **Eligible Taxes:**

Liabilities eligible for amnesty are tax balances incurred from July 1, 2011, through June 30, 2018. If an eligible outstanding tax is paid in full during this period, all penalties and interest will be waived on the account. Included tax obligations are both on the corporate and individual levels. This is a limited opportunity for interest relief, and penalty relief without questions - offered by the State. If you have outstanding sales, withholding, or income tax balances, you may qualify for relief.

### **Not Included:**

- Balances of only penalties and interest
- Real estate taxes
- Fees
- Fuel taxes
- Cases with an open criminal investigation
- Certain other limitations apply

If you have cases currently under audit, or pending before the Illinois Department of Revenue Board of Appeals or Illinois Tax Tribunal, you may be eligible for relief under certain circumstances.

If you have any questions about this time-limited program, contact the SEA&L Tax Controversy team:

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