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general tax amnesty program administered by the Illinois Department of Revenue, and a franchise tax and license fees amnesty administered by the Secretary of State.

Gail Cole • Oct. 08, 2019



Two tax amnesty programs have been established in Illinois by Public Act 101-0009: a general tax amnesty program administered by the Illinois Department of Revenue, and a franchise tax and license fees amnesty administered by the Secretary of State.

General tax amnesty

The Illinois Department of Revenue is offering a tax amnesty program from October 1, 2019, through November 15, 2019. Applicable penalties and interest charges will be waived for qualifying taxpayers who pay all taxes due for the amnesty period June 30, 2011, to July 1, 2018.

Amnesty is available to eligible taxpayers owing any tax imposed by any Illinois law

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Tax amnesty is *not* available to taxpayers who are involved in any criminal investigation or who are a party to any civil or criminal litigation for nonpayment, delinquency, or fraud in relation to any state tax imposed by the state of Illinois.

Additional information is available from the Illinois Department of Revenue.

Franchise tax amnesty

The Illinois Secretary of State will provide a franchise tax and license fee amnesty concurrent to the Department of Revenue amnesty program, from October 1, 2019, to November 15, 2019. It applies to franchise tax or license fee liabilities for any tax period ending after March 15, 2008, and on or before July 30, 2019.

Upon payment of all franchise taxes and license fees due, the Secretary of State will waive applicable interest and penalties. As with the department program, amnesty is closed to taxpayers involved in criminal investigation or civil or criminal litigation.

The Illinois franchise tax is being phased out as of January 1, 2020. It will be eliminated as of 2024.

Additional details regarding the administration of the programs will be forthcoming from the Illinois Secretary of State.

Tax amnesty programs are a terrific opportunity for taxpayers to wipe the slate clean and eliminate or reduce penalties and interest. For help negotiating tax amnesty in Illinois, contact a trusted tax advisor or Avalara Professional Services.

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Gail Cole began researching and writing about sales tax for Avalara in 2012 and has been fascinated with it ever since. She has a penchant for uncovering unusual tax facts, and

endeavors to make complex sales tax laws more digestible for both experts and laypeople.

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