



What is the American Rescue Plan?

The American Rescue Plan Act (ARPA) of 2021 is a plan designed to change the course of the pandemic and build a bridge towards economic recovery.

What does ARPA have to do with Illinois tax returns?

The plan included a retroactive provision making the first \$10,200 per taxpayer (up to \$20,400 married, filing jointly) of unemployment benefits nontaxable for returns. Because the provision was enacted after the tax filing season had opened, the Illinois Department of Revenue (IDOR) has begun recalculating *electronically* filed 2020 individual income tax returns and will issue refunds to qualified taxpayers who filed before March 15, 2021.

Who is eligible?

Any Illinois taxpayers filing a return with a modified Annual Gross Income (AGI) less than \$150,000 who received unemployment benefits in 2020 may be eligible for an additional refund.

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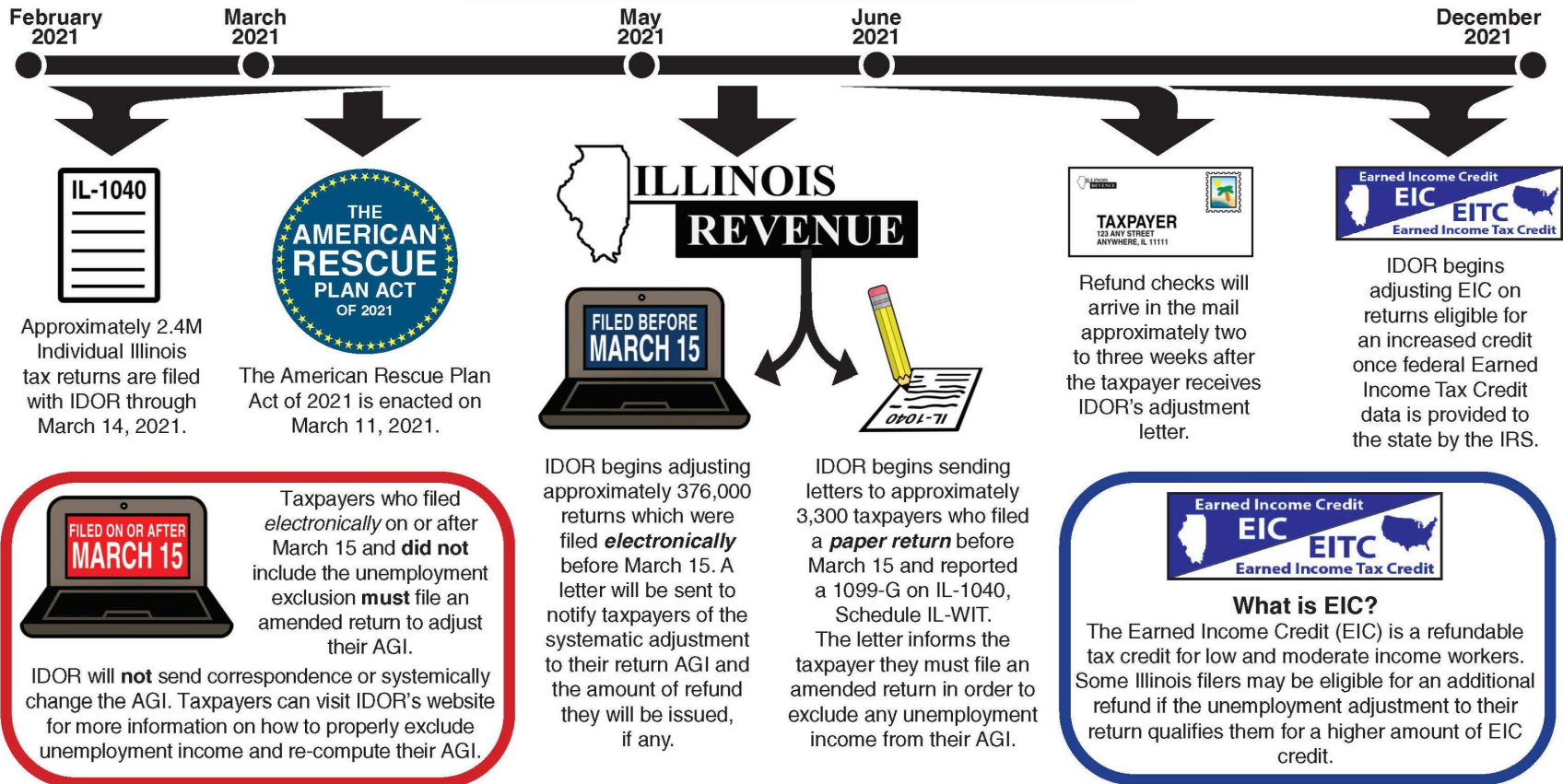
New Exclusion on \$10,200 Unemployment Benefits

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Potential REFUND!

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Illinois Department of Revenue - Implementation Timeline



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