

**Illinois Department of Revenue
Regulations**

Title 86 Part 500 Section 500.400 General Information

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 500
MOTOR FUEL TAX**

SUBPART C: MOTOR FUEL USE TAX

SUBPART D: TIMELY MAILING TREATED AS TIMELY FILING AND PAYING

Section 500.400 General Information

- a) Any report, claim, tax return, statement or other document required or authorized to be filed with or any payment made to the Department of Revenue, which document or payment is transmitted through the United States mail, will be deemed to have been filed with and received by the Department on the date shown by the post office cancellation mark stamped upon the envelope or other appropriate wrapper containing it. If mailed but not received by the Department, or if received, but the cancellation mark is illegible, erroneous or omitted, the document or payment will be deemed to have been filed on the date it was mailed if the sender establishes by competent evidence that the document or payment was deposited, properly addressed, in the United States mail on or before the date on which it was required or authorized to be filed or was due. In the event of the Department's failure to receive a document or payment required or authorized by law to be filed, the document or payment will be deemed to have been received by the Department on time if the sender files with the Department a duplicate within 30 days after written notification is given to the sender by the Department of its failure to receive the document or payment, provided proof is furnished that the original of the document was deposited in the United States mail on or before the date due for filing.
- b) If any report, claim, tax return, statement, remittance or other document is sent by United States registered mail, certified mail or certificate of mailing, a record authenticated by the United States Post Office of the registration, certification or certificate shall be considered competent evidence that the report, claim, tax return, statement, remittance or other document was mailed, and the date of registration, certification or certificate shall be deemed to be the postmarked date.
- c) Reports, claims, tax returns, statements, remittances, applications or other documents delivered by non-electronic means other than the United States mail (e.g., paid courier or other delivery services) are considered to be filed on the date they are received by the Department.
- d) The timeliness of reports, claims, tax returns, statements, remittances, applications or other documents required to be filed or paid by electronic means shall be determined in accordance with 86 Ill. Adm. Code 760.240.

(Source: Amended at 36 Ill. Reg. 6677, effective April 12, 2012)