



Tax Delinquency Amnesty Act

Informational Bulletin

August 2003

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Director of Revenue

**For information  
or forms...**

- ◆ Call us at:  
**1 800 732-8866** or  
**217 782-3336**
- ◆ Call our TDD  
(telecommunications device  
for the deaf) at:  
**1 800 544-5304**
- ◆ Write us at:  
Illinois Department of Revenue  
PO Box 19029  
Springfield, IL 62794-9029
- ◆ Visit our Web site at:  
**www.ILtax.com**
- ◆ Call  
our 24-hour  
Forms Order Line at:  
**1 800 356-6302**

The Illinois Tax Delinquency Amnesty Act provides the opportunity for taxpayers to pay outstanding tax liabilities and to have penalties and interest for taxes paid during the amnesty period forgiven.

**What are the qualifications for participation in the amnesty program?**

To qualify for the amnesty program you

- ◆ must have a tax liability due for a period or periods ending after June 30, 1983, and prior to July 1, 2002;
- ◆ can not be a party to a criminal investigation or have a civil or criminal litigation pending for any tax collected by the Illinois Department of Revenue; and
- ◆ must make full payment of all amnesty tax liabilities during the amnesty payment period of October 1, 2003, through November 17, 2003.

**How do I apply for tax amnesty?**

No application is necessary to apply for tax amnesty. To participate you simply make full payment of all your amnesty tax liabilities during the amnesty payment period of October 1, 2003, through November 17, 2003.

**What are the consequences for not participating in the amnesty program?**

The Illinois Tax Delinquency Amnesty Act provides that penalties and interest charges will be **doubled** if an eligible taxpayer fails to pay his or her tax obligation during the amnesty period.

**What payment options are available?**

You may pay the amount you owe by

- ◆ electronic funds withdrawal (electronic payment taken from a checking or savings account); or
- ◆ cash, check, or money order.

**Note:** Do not send cash through the mail

**When is my payment due?**

Your tax payment is due between October 1, 2003, and November 17, 2003.

**Where should I send my payment?**

Send your check or money order to:

ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19029  
SPRINGFIELD IL 62794-9029

If you choose to pay electronically visit our Web site at **www.ILtax.com**.

**What if I have not filed returns for periods covered by amnesty?**

If you have failed to file or incorrectly reported liability due on previously filed returns, you can now file and pay the tax and penalty and interest will be forgiven.

**What liabilities do not qualify for amnesty?**

Liabilities not covered by amnesty include

- ◆ taxes not collected by the department;
- ◆ any balance due on returns with periods ending on or before June 30, 1983, and on or after July 1, 2002;
- ◆ lien filing and lien release fees;
- ◆ bad check penalties; and
- ◆ any accepted offer in compromise.