

Section 100.5000 Time for Filing Returns (IITA Section 505)

- a) Unless an extension of time for filing a return is granted, returns shall be filed on or before the due dates specified below.
 - 1) **Individuals**

Under IITA Section 505(a)(2), the annual return of an individual or married couple is required to be filed on or before the 15th day of the fourth month following the close of the individual's or married couple's taxable year. The final return of a decedent shall be filed at the time (extensions included) that it would have been due had the decedent not died.
 - 2) **Corporations (Including Subchapter S Corporations)**

Under IITA Section 505(a)(1), except as provided by subsection (a)(6) of this Section, the annual return of a corporation is required to be filed on or before the 15th day of the third month following the close of the corporation's taxable year unless the income or loss of a taxpayer is reported for federal purposes on a return with a due date later than the 15th day of the third month following the close of the taxable year, in which case the same due date shall apply to the corresponding Illinois return.
 - 3) **Cooperatives**

The annual return of a cooperative is required to be filed on or before the 15th day of the ninth month following the close of the cooperative's taxable year. For purposes of this subsection (a)(3), a cooperative is any taxpayer that derives its base income under IITA Section 203(e)(2)(F) from federal taxable income determined in accordance with IRC sections 1381 through 1388.
 - 4) **Partnerships**

Under IITA Section 505(a)(2), the annual return of a partnership is required to be filed on or before the 15th day of the fourth month following the close of the partnership's taxable year.
 - 5) **Estates and Trusts**

Under IITA Section 505(a)(2), the annual return of an estate or trust is required to be filed on or before the 15th day of the fourth month following the close of taxable year of the estate or trust.
 - 6) **Exempt Organizations**

Under IITA Section 505(a)(3), the annual return of an organization that is exempt from the federal income tax pursuant IRC section 501(a) (other than an employees' trust described in IRC section 401(a)) is required to be filed on or before the 15th day of the fifth month following the close of the taxable year of the exempt organization.

- b) **Due Date that Falls on Saturday, Sunday or a Holiday**
IRC section 7503 provides that, when the last day for filing a return falls on Saturday, Sunday, or a legal holiday, the return is considered timely if it is filed on the next succeeding day that is not a Saturday, Sunday, or legal holiday. This provision is incorporated into the meaning of "due date" for purposes of the IITA under IITA Section 102.

(Source: Amended at 38 Ill. Reg. _____, effective _____)