

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 100 Section 100.5020 Extensions of Time for Filing Returns: All Taxpayers (IITA Section 505)</b>
---

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

**PART 100  
INCOME TAX**

**Section 100.5020 Extensions of Time for Filing Returns: All Taxpayers (IITA Section 505)**

- a) Tentative Payments. An extension of time to file a return permitted under this Section is not to be construed as an extension by the Department of the time for payment of tax due on that return.
  
- b) Automatic Illinois Extensions. The Department will grant an automatic extension of 6 months to taxpayers whose returns are due on the fifteenth day of the fourth month after the end of the taxable year and 7 months for all other taxpayers to file any Illinois income tax return except returns due under Article 7 of the IITA. No application form need be filed by a taxpayer to obtain this extension. If a balance of tentative tax is due, the taxpayer should transmit the payment with the appropriate form by the original filing due date in order to avoid the penalty for underpayment of tax (IITA Section 1005) and statutory interest (IITA Section 1003).
  
- c) Additional Extensions Beyond the Automatic Extension Period. The Department will approve an additional extension if an extension is granted by the Internal Revenue Service beyond the date of the automatic extension in subsection (b). For corporations, the additional Illinois extension will be one month beyond any approved federal extension. For all other taxpayers, the additional extension will be for the length of time approved by the Internal Revenue Service. All taxpayers must attach a copy of the approved federal extension to their return when it is filed.
  
- d) Penalty and Interest on Underpayment of Tax
  - 1) IITA Section 1005 Penalty  
A penalty of 6% per annum on any tax underpayment shall be assessed if the amount of tax required to be shown on a return is not paid on or before the date required for filing the return (determined without regard to any extension of time to file) for returns due prior to January 1, 1994. For returns due on and after January 1, 1994, without regard to extensions, the penalty shall be determined in the manner and at the rate prescribed by the UPIA.
  
  - 2) IITA Section 1003 Interest  
Interest at the rate of 9% per annum (or at the adjusted rate established under IRC section 6621(b)) will be assessed for the period from the due date of the return to the date of payment for any amount of tax not paid on or before the due date (determined without regard to any extension) for returns due before January

1, 1994. For returns due on and after January 1, 1994, without regard to extensions, the penalty shall be determined in the manner and at the rate prescribed by the UPIA.

e) Late Filing Penalty

- 1) The Department will not assess an IITA Section 1001 late filing penalty for the period of any extension provided by the IITA and this Section.
- 2) For returns due prior to January 1, 1994, *in case of failure to file any tax return required under this Act on the date prescribed therefor (determined with regard to any extensions of time for filing), unless it is shown that such failure is due to reasonable cause (as defined in IRC section 6651) there shall be added as a penalty to the amount required to be shown as tax on such return 7.5% of the amount of such tax if the failure is not for more than one month, with an additional 7.5% for each additional month or fraction thereof during which such failure continues, not exceeding 37.5% in the aggregate.* (Section 1001 of the IITA, effective until January 1, 1994)
- 3) For returns due on and after January 1, 1994, without regard to extensions, *in case of failure to file any tax return required under the IITA on the date prescribed therefor, (determined with regard to any extensions of time for filing) there shall be added as a penalty the amount prescribed by Section 3-3 of the UPIA.* (Section 1001 of the IITA, effective January 1, 1994)
- 4) No penalty is imposed if there was reasonable cause for the taxpayer's failure to timely file the return. (See IITA Section 1001 (as in effect prior to January 1, 1994) and UPIA Section 3-8.) If the due date for filing of any federal income tax return is extended for any reason (for example, as the result of another state's holiday, such as the Emancipation Day holiday observed in Washington, D.C., or because of natural disaster under IRC Section 7508A), a taxpayer who files his or her Illinois return after it is due under the IITA, but on or before the extended due date of the equivalent federal return, is deemed to have reasonable cause for the late filing.

(Source: Amended at 40 Ill. Reg. 13432, effective September 7, 2016)