

**Section 100.6000 Payment on Due Date of Return (IITA Section 601)**

- a) Except as provided in subsection (b), *every taxpayer required to file a return under the IITA shall, without assessment, notice or demand, pay any tax due thereon to the Department on or before the date fixed for filing such return (determined without regard to any extension of time for filing the return).* (IITA Section 601(a))
- b) *If the due date for payment of a taxpayer's federal income tax liability for a tax year (as provided in the Internal Revenue Code or by Treasury regulation, or as extended by the Internal Revenue Service) is later than the date fixed for filing the taxpayer's Illinois income tax return for that tax year, the due date for payment of the Illinois income tax liability due on that return shall be the extended due date for payment of the taxpayer's federal income tax liability.* (IITA Section 601(a)) Pursuant to this provision, if the due date for payment of any federal income tax liability is extended for any reason (for example, as the result of a holiday, including a holiday not observed in this State such as the Emancipation Day holiday observed in Washington, D.C., or because of natural disaster under IRC section 7508A), the payment of any Illinois income tax liability on or before the extended federal due date for payment of the equivalent federal liability shall be timely.

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