Illinois Department of Revenue

IDR-957 Instructions

General Information

When do I need to file Form IDR-957?

You should file Form IDR-957, if you are an individual or business and you are requesting a refund of penalty. This form is only to be used if penalty was paid or offset. If you have not paid the penalty or the debt has not been offset, you may request a waiver of penalty through **Reasonable Cause**. The following penalty types are eligible for refund using this form:

- **Secure Choice penalty -** You owe this penalty if you did not comply with the Illinois Secure Choice Savings Program Act as described in 820 ILCS 80/85.
- **Late payment penalty** - You owe this penalty if you did not pay the tax you owed by the due date of the payment or the original due date of the return.
- **Late filing/nonfiling penalty** - You owe this penalty if you did not file a return by the due date, including any extended due date, or you filed a return that is not processable and you did not correct it within 30 days of the date we notified you.
- **Late estimated payment penalty -** You owe this penalty if you were required to make estimated tax payments and failed to do so, or if you failed to pay the required amount by the payment due date.
- **No signature penalty** - You owe this penalty if you were required to sign your tax return and failed to do so.

Penalties that are not eligible for refund of penalty using this form include: Fraud penalty, Negligence penalty, Abusive Tax Shelter penalties, Audit penalty, Cost of Collection fee, Bad Check penalty, Unstamped (contraband) cigarettes and little cigars penalty, and Responsible Officer penalty. For more information on penalties, see **Publication 103, Penalties and Interest for Illinois Taxes**.

Note: Interest is not eligible to be refunded.

What is the deadline for filing a claim for penalty?

For penalties related to the Illinois Secure Choice Savings Program, there is a one-year limitation from the date you paid the penalty to request a refund.

For refund of penalties related to Illinois income tax, the deadline to claim a refund is

- three years after the date the return was filed;
- three years after the 15th day of the fourth month following the close of the calendar year in which such withholding was made; or
- one year after the date the penalty was paid.

For information pertaining to refund of penalties related to Retailers' Occupation Tax, see 86 Ill. Admin Section 130-1510.

Will I need to attach anything?

If your business has closed or has been sold, attach Form REG-3-C, Business Information Update, available on our website at **tax.illinois.gov**.

How do I get help?

Visit our website at **tax.illinois.gov** or call weekdays between 8:00 a.m. and 5:00 p.m. at **800-732-8866** or **217-782-3336**. The number for our TDD (telecommunications device for the deaf) is **800-544-5304**. If you have a specific question about a claim you have already filed, email us at **REV.PRD@Illinois.gov**, or write us at:

ILLINOIS DEPARTMENT OF REVENUE
PROBLEMS RESOLUTION DIVISION
PO BOX 19014
SPRINGFIELD IL 62794-9014

Where do I mail my completed form?

Mail your completed return to:

ILLINOIS DEPARTMENT OF REVENUE
PROBLEMS RESOLUTION DIVISION
PO BOX 19014
SPRINGFIELD IL 62794-9014

You may also email your completed form to **REV.PRD@Illinois.gov**.

Specific Instructions

Step 1: Identify your business

Enter your Illinois account ID number and FEIN. Next, enter your name or your business name and address. Identify all tax periods (i.e., month, quarter, or year) for which the liability exists. For individual or business income tax liabilities, write the tax year covered by the return.

Step 2: Tell us the penalty for which you are requesting a refund

Check one of the following penalty types:

- Secure Choice Penalty
- Late payment penalty
- Late filing/nonfiling penalty
- Late estimated payment penalty
- No signature penalty

Step 3: Tell us why you are filing this claim for a refund

Enter a brief explanation on why you are filing this claim for refund of penalty.

Step 4: Tell us the amount of the refund

Enter the total amount of the refund of penalty you are claiming.

Step 5: Sign below

This form cannot be processed unless it is signed by the owner, officer, or other person authorized to sign the form.