



# *informational*

## *Bulletin*

David Harris, Director

## Illinois Income Taxes Filing and Payment Extension Due to December 2021 Tornadoes

This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

The Illinois Department of Revenue (IDOR) is providing income tax filing and payment relief to individuals and businesses in response to the December tornadoes.

**For the affected taxpayers, filing and payment deadlines that occurred starting on December 10, 2021, have been extended to May 16, 2022.**

### For more information

Visit our website at:  
[tax.illinois.gov](http://tax.illinois.gov)

Register and file your return online at:  
[mytax.illinois.gov](http://mytax.illinois.gov)

Email us at:

- Individual income tax questions:  
[REV.TA-IIT@illinois.gov](mailto:REV.TA-IIT@illinois.gov)
- Business and withholding income tax questions:  
[REV.TA-BIT-WIT@illinois.gov](mailto:REV.TA-BIT-WIT@illinois.gov)

Call us at:  
1 800 732-8866 or  
217 782-3336

Call our TDD  
(telecommunications device  
for the deaf) at:  
1 800 544-5304

Hours:  
Monday through Friday,  
8:00 a.m. - 5:00 p.m.

### What is the filing and payment relief?

The tax relief postpones various tax filing and payment deadlines that occurred starting on December 10, 2021, for affected individuals and businesses. As a result, affected taxpayers have until May 16, 2022, to file returns, including extensions, and pay any taxes that were due during this period. Penalties and interest will begin to accrue on any remaining unpaid balances as of May 17, 2022. Interest and penalties will automatically be avoided on the taxes paid by May 16, 2022.

No penalties will apply on quarterly estimated income tax payments due on and after December 10, 2021, and before May 16, 2022. Taxpayers can pay the fourth quarter 2021 estimated tax payment with the 2021 return and the first quarter 2022 estimated tax payment on or before May 16, 2022, to avoid penalties.

In addition, withholding income tax payments due between December 10, 2021, and December 26, 2021, and paid by December 27, 2021, will not incur penalties.

### Who are affected taxpayers?

Affected taxpayers are those

- who live in a covered disaster area,
- who have a business located in a covered disaster area, or
- whose records necessary to meet a filing or payment deadline postponed during the relief period are located in a covered disaster area.

The covered disaster area includes the following counties: Bond, Cass, Coles, Effingham, Fayette, Jersey, Macoupin, Madison, Menard, Montgomery, Morgan, Moultrie, Pike and Shelby.

## How do I claim the disaster relief?

To claim the disaster relief:

- **Paper filers** – Write “Tornado – December 2021” in red on the outside of your envelope and on the top of each page of the tax return or payment, and include a brief written explanation of why you could not file timely.
- **Electronic filers** – Notify IDOR by email at [REV.DisasterRelief@illinois.gov](mailto:REV.DisasterRelief@illinois.gov), and include your name, account identification number (if using a Social Security number, only include the last four digits), mailing address used on your return, period that is affected, and a brief explanation of why the return or payment will be late.

Even though the deadline has been extended, any taxpayer expecting a refund to file as soon as you can. The fastest, most secure way to receive a refund is to file tax returns electronically and request direct deposit into a checking or savings account.

## Where can I get more help?

Taxpayers can find more information on the IRS web page, [Disaster Assistance and Emergency Relief for Individuals and Businesses](#), and on our website at [tax.illinois.gov](http://tax.illinois.gov). Questions may also be emailed to IDOR through the email addresses listed on the left side of the front page of this bulletin under “For more information.”