



informational

Bulletin

2025 Illinois Tax Delinquency Amnesty Act

**To: All taxpayers who have outstanding
Illinois tax debt**

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

For information
Visit our website at:
tax.illinois.gov



Call us at:
1 800 732-8866 or
217 782-3336
1 800 544-5304 TTY

Email us at:
REV.TA-Amnesty@illinois.gov

The Illinois Tax Delinquency Amnesty Act provides the opportunity for taxpayers to pay outstanding eligible tax liabilities and to have eligible penalties and interest forgiven on taxes paid in full during the amnesty period.

What tax liabilities and periods are eligible for the 2025 Illinois Tax Amnesty Program?

Eligible liabilities are taxes due from periods ending after June 30, 2018, and prior to July 1, 2024.

How do I participate?

If you have an existing tax liability, make full payment of your eligible tax liability October 1, 2025, through November 17, 2025.

If you failed to file a tax return or incorrectly reported the liability due on a previously filed return for these tax periods, now is the time to file returns, make corrections, and pay the tax. You must file an original return for non-filed periods or file an amended return to make corrections.

What is the benefit of participating in the amnesty program?

If an eligible tax liability is paid in full October 1, 2025, through November 17, 2025, eligible penalties and interest will be waived.

What if I owe only penalty and interest?

If you owe only penalty and interest, you do not qualify for the amnesty program.

Are there any exclusions to the amnesty program?

The following do not qualify for amnesty:

- taxes not collected by IDOR, such as property, estate, franchise, and insurance taxes, and local taxes paid directly to the local government;
- any balance due on returns for periods ending on or before June 30, 2018, or after July 1, 2024;
- Motor Fuel Use Tax (MFUT) (i.e. International Fuel Tax Agreement (IFTA) liabilities); **and**
- any liability that is not a tax (e.g., licensing fees, tire user fees, motor fuel violations, permits, and some surcharges); however, note that the Telecommunications Infrastructure Maintenance Fee is eligible.

The following items are not waived by amnesty:

- lien filing and lien release fees;
- books and records penalties;
- bad check penalties;
- collection agency service fees;
- penalty and interest on tax liabilities that were fully paid prior to amnesty;
- penalty and interest amounts associated with MFUT (i.e. IFTA); **and**
- various other penalties and fees that are not based on a tax liability (e.g., abusive tax shelter penalties, frivolous return penalties, and certain audit penalties).

What if my liability has been referred to a private collection agency?

If your account has been referred to a private collection agency, do not make your payment directly to IDOR. You must make your payment through the private collection agency. Contact the collection agency for your total amount of eligible amnesty debt or follow the directions you receive on the amnesty letter sent to you by the private collection agency.

What if I did not report, or incorrectly reported, tax for a period covered by amnesty?

For each applicable tax and tax period, you must complete the following steps:

1. Complete the appropriate return.
 - If you failed to file a tax return, complete an original return.
 - If you incorrectly reported liability due on a previously filed return, complete an amended return.
2. Attach any supporting documentation. See the return form and instructions for details.
3. Pay the tax balance for each return in full. The eligible tax liability reported on each return should be paid with a separate check or guaranteed remittance.
4. Your tax return and full payment are due October 1, 2025, through November 17, 2025, to qualify for the 2025 Illinois Tax Amnesty Program. You may bring the return, any supporting documentation, and payment to any IDOR office or mail it to us. Make your payment payable to the Illinois Department of Revenue. If you are mailing your return and payment, the postmark date must be between October 1, 2025, and November 17, 2025.

How do I make my payment for debt that has already been reported or assessed?

Electronic payments:

MyTax Illinois: Pay with a bank account online at mytax.illinois.gov. You may schedule this payment now to be debited during the amnesty period — October 1, 2025, through November 17, 2025.

- **If you have a MyTax Illinois account**, log in and direct your payment to the eligible liability.
- **If you do not have a MyTax Illinois account**, select the “Sign Up” button and follow the instructions.
- **Note for individuals paying an individual income tax liability:** Individual taxpayers can schedule a payment using their checking or savings account at MyTax Illinois. You can make a payment without setting up a MyTax Illinois account, but if you wish to also view correspondence and balances, you can create your own MyTax Illinois account. If you would like to create a MyTax Illinois account, you must select the option to “Request a Letter ID” during the registration process, which can take up to 10 days to receive. If you do not have an account set up before November 17, 2025, you should select another method of payment.

Credit card - Only available for individual income tax payments: Pay using your VISA, MasterCard, Discover, or American Express using one of our three payment processors. *The credit card service provider will assess a convenience fee.*

- **Online** - Go to tax.illinois.gov/individuals/pay/creditcard.html.
- **By phone** - Have your credit card ready before you call.
 - Link2Gov/FIS — 1 877-57-TAXES (1 877 578-2937)
 - ACI Payments, Inc. — 1 833 747-1434
 - Value Payments System — 1 888 9-PAY-ILS (1 888 972-9457)

Check or money order:

Send your payment with the voucher included with your notice. Do **not** mail cash. Make your check or money order payable to the “Illinois Department of Revenue.”

In person: Checks or guaranteed remittances are accepted at **all** IDOR office locations.

- Willard Ice Building: Lobby, 101 West Jefferson Street, Springfield, IL 62702
- State of Illinois Building: 555 West Monroe, Suite 1100, Chicago, IL 60661
- For a complete list of locations, visit our website at tax.illinois.gov/aboutidor/locations.html or call us at 1 800 732-8866.

Note: Cash is accepted only at IDOR’s Springfield and Chicago offices.

How do I ensure my payment is applied to the correct tax period?

We encourage you to make separate payments for each tax liability you are paying. However, if you choose to make one combined payment, you must clearly identify each eligible tax liability being paid by tax type, tax period, and amount. If you do not specify where the payment should be directed, your payment may be applied according to our usual regulations and procedures, which may result in your payment being applied to periods that are not eligible for amnesty.

Can I use an income tax credit or an increase in net operating loss deduction as a payment toward an amnesty liability?

Income tax credits and net operating losses (including federal capital losses) may be used to reduce tax liabilities. However, the credit or loss may not reduce the tax liability to zero. To qualify for amnesty, some eligible tax liability must be owed and paid by cash, check, guaranteed remittance, credit card, or ACH debit.

Can I use an existing verified overpayment or credit memorandum on my account as a payment toward an amnesty liability?

For sales, use, and excise taxes, a verified overpayment or credit memorandum from prior periods may be treated as a qualified payment towards eligible tax liability.

Can I use a pending refund to pay an amnesty liability?

No. To receive the benefits of the tax amnesty program you must make a payment, even if you have a pending refund.

What if I estimate my tax liability for an amnesty period and determine later that I paid more than I owe?

If you overpaid your amnesty liability, you may qualify to receive a refund of the overpayment, or in some cases a credit, but interest will not be paid on overpayments.

What if an eligible period was recently audited or is currently under audit?

If an audit was recently completed, or will be completed prior to the close of the amnesty program on November 17, 2025, you must pay the full amount of the audit tax liability during October 1, 2025, through November 17, 2025, to qualify for amnesty.

If an audit is currently in process and cannot be completed prior to the close of the amnesty program on November 17, 2025, estimate the tax liability due, file the appropriate return, and pay the tax balance in full. Contact your IDOR auditor for additional information. Please note, if the final audit tax liability exceeds the paid estimate, penalties and interest on the unpaid amount will not be waived.

What if I have a case pending with the Board of Appeals?

If you have a case pending with IDOR's Board of Appeals, you may still participate in the amnesty program for eligible liabilities from periods ending after June 30, 2018, and before July 1, 2024. For more information, call the Board of Appeals at 312 814-3004.

What if I have a case pending with IDOR's Administrative Hearings or the Independent Tax Tribunal?

If you have a case pending with IDOR's Administrative Hearings or the Independent Tax Tribunal, you may still participate in the amnesty program for eligible liabilities. You will need to withdraw your protest and pay the tax in full during the amnesty period in order to qualify for amnesty. For more information, call the IDOR attorney assigned to your case or your Power of Attorney, if applicable. For other information, call the Office of Legal Services at 312 814-1555.

What if I am protected by the Federal Bankruptcy Court?

Participation in the 2025 Illinois Tax Amnesty Program may require court approval. If you are under the protection of the Federal Bankruptcy Court, contact us and provide the bankruptcy court and case number.

Note: Any notification you receive from IDOR regarding the amnesty program is not an attempt to collect a debt.

What if I am in court?

You may not participate in amnesty if you are a party to a criminal investigation or have a criminal or civil case pending for any amnesty-eligible tax collected by IDOR. You may participate in amnesty if that tax-related civil case is dismissed before the end of the amnesty period. Contact the State of Illinois attorney assigned to your case for more instructions.

I received a notice from IDOR about the amnesty program showing an amount due. The amount on the letter and the amount shown due in MyTax Illinois are different. Which amount should I pay?

If you received a notice from IDOR showing a liability eligible for amnesty and the amount shown due in MyTax Illinois is different, call the number on your notice for more information.

Where can I find additional information?

For more information on the 2025 Illinois Tax Amnesty Program, see our webpage at tax.illinois.gov/taxamnesty or scan the QR code shown below.



2026 Amnesty Program for Remote Retailers

While remote retailers may participate in the amnesty program discussed in this bulletin, a separate remote retailer amnesty program for Retailers' Occupation Tax (sales tax) will take place from August 1, 2026, through October 31, 2026. See 35 ILCS 120/2-13 as added by P.A. 104-0006.