



News & Types: コーポレート／ファイナンス／M&A関連情報

# イリノイ州が、租税恩赦(タックス・アムネステイ)を実施 — 利息および罰則が免除される可能性

9/6/2019

Practices: コーポレート／ファイナンス／M&A, 訴訟

Under the 2019 Illinois Tax Delinquency Amnesty Act, Illinois taxpayers have the opportunity to pay delinquent taxes with the possibility of waiver of interest and penalties. It applies to taxes collected by the Illinois Department of Revenue (IDOR). The tax liability must be paid between October 1, 2019 and November 15, 2019.

Separately, there is also an amnesty for Illinois franchise tax and license fees. These taxes are administered by and paid to the Illinois Secretary of State. Similar to the IDOR taxes, interest and penalties can be waived if delinquent franchise taxes and license fees are paid between October 1, 2019 and November 15, 2019. The last time such an amnesty was offered was in 2008. So this is a rare opportunity for those concerned about late or unpaid franchise taxes or license fees.

More information on the 2019 Illinois Tax Delinquency Amnesty Act can be found at the IDOR website at: <https://www2.illinois.gov/rev/research/news/Pages/2019-Illinois-Tax-Amnesty-Program.aspx>.

Taxpayers can consult their tax advisers to see if they can benefit from this amnesty. Our firm can assist with respect to the amnesty for Illinois franchise tax and license fees. Please contact Ben Gould at [bgould@masudafunai.com](mailto:bgould@masudafunai.com) or Jennifer Watson at [jwatson@masudafunai.com](mailto:jwatson@masudafunai.com)