



94TH GENERAL ASSEMBLY

State of Illinois

2005 and 2006

HB4943

Introduced 1/19/2006, by Rep. Gary Hannig

SYNOPSIS AS INTRODUCED:

20 ILCS 2505/2505-200
35 ILCS 5/505

was 20 ILCS 2505/39c-1a
from Ch. 120, par. 5-505

Amends the Department of Revenue Law of the Civil Administrative Code of Illinois and the Illinois Income Tax Act. Provides that the Department of Revenue, by rule, may require a taxpayer to electronically file certain State income tax returns if, under the provisions of the Internal Revenue Code, that taxpayer is required to electronically file his or her federal returns or other documents. Provides that a taxpayer who is subject to a mandatory electronic filing rule of the Department who fails to file his or her return electronically is deemed not to have filed the return.

LRB094 15860 BDD 51080 b

FISCAL NOTE ACT
MAY APPLY

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Department of Revenue Law of the Civil
5 Administrative Code of Illinois is amended by changing Section
6 2505-200 as follows:

7 (20 ILCS 2505/2505-200) (was 20 ILCS 2505/39c-1a)
8 Sec. 2505-200. Electronic filing rules.

9 The Department may adopt rules to authorize the electronic
10 filing of any return or document required to be filed under any
11 Act administered by the Department, and the Department may
12 adopt rules to require the electronic filing of a return under
13 Section 505 of the Illinois Income Tax Act. In the case of an
14 electronically filed return or other document required to be
15 filed with the Department or maintained by any taxpayer, these
16 rules may set forth standards that provide for acceptance of a
17 signature in a form other than in the proper handwriting of the
18 person.

19 (Source: P.A. 91-239, eff. 1-1-00.)

20 Section 10. The Illinois Income Tax Act is amended by
21 changing Section 505 as follows:

22 (35 ILCS 5/505) (from Ch. 120, par. 5-505)

23 Sec. 505. Time and Place for Filing Returns. (a) In
24 general. Returns required by this Act shall be filed at such
25 place as the Department may by regulations prescribe.

26 (1) Corporations. Except as provided in paragraph (3),
27 corporate returns shall be filed on or before the 15th day of
28 the third month following the close of the taxable year,
29 unless, subject to the provisions of Section 602, the Director
30 grants an extension or extensions of time (not to exceed 6

1 months in the aggregate) for such filing, or unless the income
2 or loss of a taxpayer is reported for federal purposes on a
3 return with a due date later than the 15th day of the third
4 month following the close of the taxable year, in which case
5 the same due date shall apply to the corresponding Illinois
6 return.

7 (2) Individuals, partnerships and fiduciaries. Except as
8 provided in paragraph (3), individual, partnership and
9 fiduciary returns shall be filed on or before the 15th day of
10 the fourth month following the close of the taxable year,
11 unless, subject to the provisions of Section 602, the Director
12 grants an extension or extensions of time (not to exceed 6
13 months in the aggregate) for such filing, except that a final
14 return of a decedent shall be filed at the time (including any
15 extensions thereof) it would have been due if the decedent had
16 not died.

17 (3) Certain Exempt Organizations. Organizations which are
18 exempt from the Federal income tax by reason of Section 501(a)
19 of the Internal Revenue Code who determine base income for a
20 taxable year under subsection (a) of Section 205 (other than an
21 employees' trust described in Section 401(a) of the Internal
22 Revenue Code), shall file returns required by this Act on or
23 before the 15th day of the 5th month following the close of the
24 taxable year, unless, subject to the provisions of Section 602,
25 the Director grants an extension or extensions of time (not to
26 exceed 6 months in the aggregate) for such filing.

27 (b) Extension of time for filing federal return. When the
28 taxpayer has been granted an extension or extensions of time
29 within which to file his federal income tax return for any
30 taxable year, the filing of a copy of such extension or
31 extensions with the Department shall automatically extend the
32 due date of the return with respect to the tax imposed by this
33 Act for an equivalent period (plus an additional month beyond
34 the federal extension in the case of corporations) if the
35 requirements of Section 602 are met.

36 (c) Extension of time for filing when abroad. If an

1 individual is living or traveling outside the United States and
2 Puerto Rico on the 15th day of the 4th month following the
3 close of his taxable year ending on or after December 31, 1983,
4 the return required to be filed under Section 502 of this Act
5 relative to that taxable year shall, in no event, be due prior
6 to the 15th day of the 6th month following the close of that
7 taxable year. In the case of a joint return filed in accordance
8 with Section 502(c), the 2 month extension provided for in this
9 subsection (c) is available if either spouse is living or
10 traveling outside the United States and Puerto Rico on the 15th
11 day of the 4th month following the close of the taxable year
12 ending on or after December 31, 1983. Nothing in this
13 subsection (c) shall be construed to extend the time in which
14 the individual must pay the tax due under Section 601(a).

15 (d) The Department, by rule, may require a taxpayer to
16 electronically file all returns that are required to be filed
17 under Section 502 if, under the provisions of the Internal
18 Revenue Code, that taxpayer is required to electronically file
19 his or her federal returns or other documents. A taxpayer who
20 is subject to a mandatory electronic filing rule who fails to
21 file his or her return electronically is deemed not to have
22 filed the return.

23 (Source: P.A. 84-1400.)