



Rep. Carol A. Sente

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09700HB4224ham001

LRB097 15215 HLH 66139 a

1 AMENDMENT TO HOUSE BILL 4224

2 AMENDMENT NO. _____. Amend House Bill 4224 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Income Tax Act is amended by
5 changing Section 909 as follows:

6 (35 ILCS 5/909) (from Ch. 120, par. 9-909)

7 Sec. 909. Credits and Refunds.

8 (a) In general. In the case of any overpayment, the
9 Department, within the applicable period of limitations for a
10 claim for refund, may credit the amount of such overpayment,
11 including any interest allowed thereon, against any liability
12 in respect of the tax imposed by this Act, regardless of
13 whether other collection remedies are closed to the Department
14 on the part of the person who made the overpayment and shall
15 refund any balance to such person or credit any balance to that
16 person pursuant to an election in subparagraph (b) of this

1 Section.

2 (b) Credits against estimated tax. The Department shall ~~may~~
3 prescribe regulations providing for a taxpayer election on an
4 original return or an amended return for the crediting against
5 the estimated tax for any taxable year of the amount determined
6 by the taxpayer or the Department to be an overpayment of the
7 tax imposed by this Act for a preceding taxable year.

8 (c) Interest on overpayment. Interest shall be allowed and
9 paid at the rate and in the manner prescribed in Section 3-2 of
10 the Uniform Penalty and Interest Act upon any overpayment in
11 respect of the tax imposed by this Act. For purposes of this
12 subsection, no amount of tax, for any taxable year, shall be
13 treated as having been paid before the date on which the tax
14 return for such year was due under Section 505, without regard
15 to any extension of the time for filing such return.

16 (d) Refund claim. Every claim for refund shall be filed
17 with the Department in writing in such form as the Department
18 may by regulations prescribe, and shall state the specific
19 grounds upon which it is founded.

20 (e) Notice of denial. As soon as practicable after a claim
21 for refund is filed, the Department shall examine it and either
22 issue a notice of refund, abatement or credit to the claimant
23 or issue a notice of denial. If the Department has failed to
24 approve or deny the claim before the expiration of 6 months
25 from the date the claim was filed, the claimant may
26 nevertheless thereafter file with the Department a written

1 protest in such form as the Department may by regulation
2 prescribe. If a protest is filed, the Department shall consider
3 the claim and, if the taxpayer has so requested, shall grant
4 the taxpayer or the taxpayer's authorized representative a
5 hearing within 6 months after the date such request is filed.

6 (f) Effect of denial. A denial of a claim for refund
7 becomes final 60 days after the date of issuance of the notice
8 of such denial except for such amounts denied as to which the
9 claimant has filed a protest with the Department, as provided
10 by Section 910.

11 (g) An overpayment of tax shown on the face of an unsigned
12 return shall be considered forfeited to the State if after
13 notice and demand for signature by the Department the taxpayer
14 fails to provide a signature and 3 years have passed from the
15 date the return was filed. An overpayment of tax refunded to a
16 taxpayer whose return was filed electronically shall be
17 considered an erroneous refund under Section 912 of this Act
18 if, after proper notice and demand by the Department, the
19 taxpayer fails to provide a required signature document. A
20 notice and demand for signature in the case of a return
21 reflecting an overpayment may be made by first class mail. This
22 subsection (g) shall apply to all returns filed pursuant to
23 this Act since 1969.

24 (h) This amendatory Act of 1983 applies to returns and
25 claims for refunds filed with the Department on and after July
26 1, 1983.

1 (Source: P.A. 97-507, eff. 8-23-11.)".