

This Week in State Tax (TWIST)

September 15, 2025



Illinois: Tax amnesty begins October 1; rules put forth

The Illinois Department of Revenue has issued a proposed rule implementing the tax amnesty program called for in the 2025 state budget. The program will run from October 1, 2025 through November 17, 2025 and will apply to all unreported taxes for tax periods ending after June 30, 2018 and prior to July 1, 2024. Matters under audit, pending in the Fast Track Resolution Program, pending before the Informal Conference Board, the Office of Administrative Hearings, or the Independent Tax Tribunal will all be eligible for the amnesty program, but matters pending in state courts will be ineligible. The amnesty will provide relief from all penalties and interest on taxes paid during the amnesty. Note, however, a taxpayer that owes only penalties and interest on previously reported tax is not eligible for the amnesty program. The amnesty program applies to all taxes administered by the Department of Revenue, except certain motor fuel taxes. A separate amnesty administered by the Secretary of State will be available over roughly the same period for the Illinois franchise tax.

Contact [Brad Wilhelmson](#) or [Drew Olson](#) for more information on the [Illinois Amnesty Program](#). In addition, please listen to the [TWIST podcast](#) with Drew and Brad on the amnesty for further details.

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