



March 23, 2020

The Honorable JB Pritzker
Governor of Illinois
207 State House
Springfield, Illinois 62701

Dear Governor Pritzker:

Today I am writing on behalf of our 23,000 members seeking guidance from you and the Illinois Department of Revenue regarding the extension of the April 15th payment of state taxes to coincide with the Internal Revenue Service's extension of filing and payment to July 15th, as provided for by Illinois statutory and administrative law.

While we are acutely sensitive to the economic impact that COVID-19 has had and will have on state government operations, it is imperative that IDOR provide official guidance on the department's position on filing and payment deadlines. CPAs perform important tax related services to individuals, small businesses, non-profits, charities and large corporations in our state. We have heard extensively from our membership of the necessity for certainty from IDOR on filing and payment deadlines.

Our Government Relations Vice President, Martin Green, has been in contact with Director David Harris and Acting General Counsel Brian Fliflet expressing ICPAS's legal interpretation of the Illinois Income Tax Act and the Illinois Administrative Code regarding the filing deadline and payment of state income taxes. Section 5/601 of the Illinois Income Tax Act (35 ILCS 5/601) West 2018)) entitled *Payment on Due Date of Return* authorizes the department to extend payment of state income tax payments by emergency administrative rules. A close examination of section 100.6000 (b) of the IAC states:

If the due date for payment of a taxpayer's federal income tax liability for a tax year (as provided in the Internal Revenue Code or by Treasury regulation, or as extended by the Internal Revenue Service) is later than the date fixed for filing the taxpayer's Illinois income tax return for that tax year, the due date for payment of the Illinois income tax liability due on that return shall be the extended due date for payment of the taxpayer's federal income tax liability. (IITA Section 601(a)) **Pursuant to this provision, if the due date for payment of any federal income tax liability is extended for any reason...the payment of any Illinois income tax liability on or before the extended federal due date for payment of the equivalent federal liability shall be timely.**

The Honorable JB Pritzker

March 23, 2020

Page 2

Good tax policy also dictates the extension of state income tax payments to flow with the federal filing and payment extensions. The disconnect of the state filings and payment deadlines with federal deadlines creates substantial burdens on both tax preparers and taxpayers. In order to determine the amount of state tax owed, both the federal and state income tax returns must be completed. Federal income tax returns are the basis of state income tax returns. An out of sync state tax payment requirement places additional burdens on taxpayers ergo their economic ability to pay during this economic shutdown.

We encourage careful deliberative thought and guidance on extending the state tax payment deadline to coincide with federal extended deadlines as provided for by Illinois statutory and administrative law.

Lastly, we would like to express our appreciation for your inclusion of CPAs/accountants as essential services in Executive Order 2020-10 allowing our members to continue providing professional services to their clients.

In closing, we realize that these are unprecedented times. Know that we are grateful for your leadership in responding to this crisis and for all that you and your staff are doing on behalf of the people of Illinois.

Sincerely,

ILLNOIS CPA SOCIETY

A handwritten signature in black ink that reads "Todd M. Shapiro". The signature is written in a cursive style with a large, stylized "T" and "S".

Todd M. Shapiro
President and Chief Executive Officer

cc: The Honorable David Harris