



TaxNewsFlash

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Illinois: Calendar year corporate income tax return filing deadline extended to November 15, 2022

The Illinois Department of Revenue announced yesterday in an [Informational Bulletin](#) [PDF 222 KB] that it is extending the corporate income tax return due date to November 15, 2022 (from October 17, 2022), for taxpayers with a tax year ending December 31, 2021.

The extension to November 15, 2022, is automatic; no additional action is required by corporate taxpayers to request the additional extension.

KPMG observation

Illinois historically allowed corporate taxpayers one month beyond the federal extended due date to file their state returns. However, when the federal return due dates were adjusted in 2016, the Illinois corporate return became due on the same date as the federal corporate return. The reason for this change is to once again allow Illinois corporate taxpayers additional time after their federal return is filed to complete their Illinois return.

In addition to the Informational Bulletin, a proposed amendment to 86 Ill. Admin. Code 100.5020 will restore the extra month to file state corporate income tax returns. If approved as currently drafted, this amendment will apply to corporate returns for tax years ending on or after December 31, 2021.

The Bulletin cautions that this extension of time to file the return does not provide an extension of time to pay corporate income and replacement tax.

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