



Illinois Department of Revenue
101 West Jefferson Street
Springfield, IL 62702

Constance Beard
Director

State of Illinois Waiver of IFTA Penalty and Interest Regarding December 2015 Floods

As of January 5th, 2016, Illinois Governor Bruce Rauner has proclaimed twenty-three counties* as disaster areas due to devastation caused by severe storms and flooding throughout the Illinois, Ohio, and Mississippi River valleys. Numerous levies have been breached resulting in thousands of acres flooding and destroying hundreds of homes and businesses. Bridges, highways, and railways have been closed or completely washed away. Sadly, several lives have been lost as a direct result of these floods.

In response to this Proclamation, the Illinois Department of Revenue will grant an International Fuel Tax Agreement (IFTA) penalty and interest waiver to those individuals and businesses directly impacted by the December 2015 floods and possible subsequent floods caused by additional impending rain and snow. This waiver applies to Illinois-based IFTA licensees who find it difficult to file and pay timely their fourth quarter 2015 and first quarter 2016 IFTA returns as a direct result of flooding caused by these storms. Waivers apply only to penalty and interest owed to the State of Illinois and/or to another IFTA state or province that authorizes the State of Illinois to waive its interest. IFTA licensees taking advantage of this waiver must have their fourth quarter 2015 and first quarter 2016 IFTA returns filed and paid by June 30, 2016.

Taxpayers must acknowledge their declared disaster status when filing their fourth quarter 2015 and first quarter 2016 IFTA returns with the Illinois Department of Revenue. In order to qualify for the penalty and interest waiver, taxpayers must have been unable to meet their filing obligations due to flood damage or loss.

This waiver is for the filing of IFTA returns only and does not waive IFTA registration and credentialing requirements.

For additional information, please visit our web site at tax.illinois.gov.

Sincerely,

A handwritten signature in blue ink that reads "Trent Knoles".

Trent Knoles,
IL IFTA Commissioner

* Counties proclaimed as disasters areas include Alexander, Calhoun, Cass, Clinton, Christian, Cumberland, Douglas, Iroquois, Jackson, Jersey, Lawrence, Madison, Marion, Menard, Monroe, Morgan, Moultrie, Pike, Randolph, Richland, Sangamon, St. Clair, and Vermillion. Additional counties may be added as flooding continues.