

Notice Regarding Extensions Granted Under IRS Notice 2020-23 in Response to COVID-19

Pursuant to 35 ILCS 405/6(a), the payment and filing extensions announced in [IRS Notice 2020-23](#) (postponing until July 15, 2020 certain obligations due on or after April 1, 2020 and before July 15, 2020) also extend the dates for the filing of the Form 700 and payment of Illinois estate tax. Pursuant to the Attorney General's March 16, 2020 Notice, a 30-day extension for filing and payment remains in effect for Estates with Illinois returns and payments due between March 16, 2020 and March 31, 2020. **Please be aware that 35 ILCS 405/9 provides that "interest shall be charged" if "any amount of Illinois transfer tax imposed by [the] Act is not paid on or before the initial due date for the Illinois transfer tax return (without extensions)"**