

Tax

## Illinois and Chicago Delay Certain Tax Payment Obligations and Provide Other Relief to Small Business; Cook County Provides a Taxpayer Assistance Line



By: [Gail H. Morse](#), [Christian E. Kimball](#) and [Geoffrey M. Davis](#)

In Jenner & Block's continuing guidance on financial and tax relief provisions related to the COVID-19 emergency, below is a discussion of Illinois's and Chicago's tax deferral announcements and fund creation and Small Business Administration loans for small business. Cook County, so far, has announced tax relief for businesses on a case by case basis.

### Illinois Sales Tax Payment Delay for Bars and Restaurants

- Governor Pritzker announced that the Illinois Department of Revenue (IDOR) is waiving penalties and interest on certain sales tax liabilities, with the effect of delaying the due date for payment.
- [IDOR Notice FY 2020-23](#) (issued March 19, 2020), effective upon issuance, advises that taxpayers "operating eating and drinking establishments" that incurred a total sales tax liability of less than \$75,000 in calendar year 2019 are allowed to delay payment of amounts due without penalty or interest for returns to be filed in March, April and May of 2020, covering periods February, March and April 2020.
- There is no deferral of the return filing obligation; timely returns must be filed, but can be filed without payment.
- To qualify for the relief, a taxpayer must pay 25% of the total deferred amount by each of the following dates: May 20, 2020; June 22, 2020; August 20, 2020; and July 20, 2020.
- We expect more details to be developed by IDOR on the application of this Notice to various types of "eating and drinking establishments."

### Illinois Income Tax Payments Not Yet Delayed

Illinois has not yet followed the US Department of the Treasury in announcing automatic extensions of income tax filing and payment obligations.

### Chicago Mayor Announces Delay for Certain Tax Payments

In an address from the mayor's office on March 19, 2020, and in a [related press release](#), Mayor Lightfoot announced an extension until April 30, 2020 of the due dates for the following City taxes:

- Bottled Water
- Checkout Bag
- Amusement
- Hotel Accommodation
- Restaurant
- Parking

## Illinois (SBA) and Chicago Small Business Relief Funds:

Chicago and Illinois both have announced help for small businesses impacted by the COVID-19 emergency. The following is a brief overview of each program (more details on each program can be found in Jenner & Block's discussion of these programs [here](#)).

- Mayor Lightfoot on March 19, 2020 announced the creation of the Chicago Small Business Resiliency Loan Fund “to provide more than \$100 million in low-interest loans to severely impacted small businesses over the coming months, targeting historically under-resourced communities with an emphasis on minimizing hardship for those businesses and their employees.”
- Illinois has applied for and received an SBA economic injury disaster loan declaration that allows all Illinois small businesses (according to SBA's size standards) and private nonprofits with a substantial economic injury related to COVID-19 to apply for loans of up to \$2 million. These loans are not necessarily tied to property damage and can be used to pay ordinary and necessary operating expenses. Interest rates are 3.75% for small businesses and 2.75% for nonprofits. Applications can be made now at the [SBA Website](#).

## Cook County Provides Hot Line for Taxpayer Relief

Cook County [announced](#) that it is offering tax relief options by request. Contact by email [revenuecompliance@cookcountyil.gov](mailto:revenuecompliance@cookcountyil.gov) to request additional time to file and pay Home Rule Taxes.

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