

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 100 Section 100.9420 Recovery of Erroneous Refund (IITA Section 912)</b>
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**TITLE 86: REVENUE**

**PART 100  
INCOME TAX**

**Section 100.9420 Recovery of Erroneous Refund (IITA Section 912)**

- a) An erroneous refund shall be considered a deficiency of tax on the date made, and shall be deemed assessed and shall be collected as provided in IITA Sections 903 and 904 (see 86 Ill. Adm. Code 100.9200, 100.9300 and 100.9320(g)).
- b) Prior to January 1, 1994, IITA Section 1003(f) provides that any portion of the tax imposed by the Act or any interest or penalty which has been erroneously refunded and which is recoverable by the Department shall bear interest at the rate of 9% per annum (or at such adjusted rate as is established under Section 6621(b) of the Internal Revenue Code) from the date of payment of such refund.
- c) Effective January 1, 1994, Section 3-2(e) of the Uniform Penalty and Interest Act provides that, *[a]ny portion of the tax imposed by an Act to which this Act is applicable or any interest or penalty which has been erroneously refunded and which is recoverable by the Department shall bear interest from the date of payment of the refund. However, no interest will be charged if the erroneous refund is for an amount less than \$500 and is due to a mistake of the Department.*

(Source: Amended at 18 Ill. Reg. 1510, effective January 14, 1994)