

**Illinois Department of Revenue
Regulations**

Title 86 Part 500 Section 500.405 Due Date That Falls on Saturday, Sunday or a Holiday

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 500
MOTOR FUEL TAX**

Section 500.405 Due Date That Falls on Saturday, Sunday or a Holiday

If the due date for any return, report, payment, statement or other document required or authorized to be filed with the Department falls on Saturday, Sunday or a holiday as defined or fixed in any statute now or hereafter in force in this State, such due date shall be considered to be the next business day either for the purpose of submitting such return or other report or payment by U.S. Mail or for the purpose of submitting such return or other report by any means other than the U.S. Mail . For rules governing due dates of returns, reports, payments, statements or other documents required or authorized to be filed electronically, see 86 Ill. Adm. Code 760.240.

(Source: Amended at 39 Ill. Reg. 14728, effective October 23, 2015)