

REQUEST FOR EXTENSION OF TIME TO FILE A RETURN AND/OR PAY ILLINOIS ESTATE AND GENERATION-SKIPPING TRANSFER TAXES

Estate of:		Date of Death:
Decedent's Address (No. & Street):		
City:	State:	Zip Code:
Decedent's Social Security Number:	Name of Illinois County with Jurisdiction over Estate:	
Name of Personal Representative or Person Filing Return:		Telephone:
Address (No. & Street):		
City:	State:	Zip Code:
Name of Preparer:		Telephone:
Firm:	Email:	
Address (No. & Street):		
City:	State:	Zip Code:

Due Date of this Return: _____

FILING AND/OR PAYMENT EXTENSION BASED ON IRS EXTENSION

- ☐ AN IRS FILING AND/OR PAYMENT EXTENSION HAS BEEN OR WILL BE REQUESTED.
Attach a copy of the federal extension request. Submit proof of IRS approval when available. In the case of automatic filing extensions, proof of timely mailing of Form 4768 to the IRS will be accepted.

EXTENSION OF TIME TO FILE ILLINOIS FORM 700

- ☐ AN ILLINOIS ATTORNEY GENERAL EXTENSION IS REQUESTED.
An Illinois extension request should be filed within 9 months of the date of death.

Extension date requested: _____

Reason for Request (attach additional pages): _____

EXTENSION OF TIME TO PAY

You must attach your written statement to explain in detail why it is impossible or impractical to pay the full amount of the Illinois estate tax by the return due date.

Extension date requested: _____

CHECK THE APPROPRIATE EXTENSION REQUEST BOX(ES):

- ☐ This request is for the tax that will be or was due with the filing of Illinois Form 700
- ☐ This request is for the tax that will be due as a result of a supplemental Illinois Form 700
- ☐ This request is for the tax that will be due as a result of an amended or supplemental Federal Form 706
- ☐ This request is for the tax that will be due as a result of an audit of the Federal Form 706*
- ☐ This request is for a section 6166 installment payment

* Attach a copy of the federal Form 890 or other documentation showing that the adjusted federal tax has been "paid or accepted in writing." (35 ILCS 405/7(a)(2)).

PAYMENT TO ACCOMPANY EXTENSION REQUEST

Amount of Illinois Estate Tax estimated to be due \$ _____

Amount of Illinois Estate Tax paid (attach a copy of the payment or Treasurer's receipt) \$ _____

Balance for which extension of time to pay is sought (see ****NOTE** below) \$ _____ **

****NOTE: If the Extension of Time to Pay Illinois Estate Tax is granted, statutory interest continues to accrue until payment is made. An extension of time to pay does not waive or abate statutory interest.**

ATTESTATION

If filed by executor—Under penalties of perjury, I declare that I am an executor of the estate of the above-named decedent and that to the best of my knowledge and belief, the statements made herein and attached are true and correct.

Executor's Signature

Title

Date

If filed by someone other than the executor—Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein and attached are true and correct, and that I am authorized by an executor to file this application:

Preparer's Signature

Title

Date

INSTRUCTIONS

This extension request must be filed with the Illinois Attorney General within nine (9) months of the date of death, or by the extended due date.

For Cook, DuPage, Lake, and McHenry Counties, file with:

Office of the Attorney General
Revenue Litigation Bureau
115 S LaSalle Street
Chicago, IL 60603

For all other counties, file with:

Office of the Attorney General
Revenue Litigation Bureau
500 South Second Street
Springfield, Illinois 62701

Payment of all taxes, interest and penalties must be made to the Illinois State Treasurer with the "Illinois State Treasurer Estate Tax Payment Form" at the address designated therein. A copy of the Payment Form is available on the State Treasurer's website at www.illinoistreasurer.gov/Individuals/Estate_Tax. All payments must be mailed to or deposited with the State Treasurer in order to be credited with timely payment.

If you have questions regarding this Form or Illinois Estate Tax extensions generally, please contact the Attorney General's office at (312) 814-2491 (Chicago) or at (217) 524-5095 (Springfield). If you have questions regarding the procedure for paying the tax, please contact the State Treasurer at 1-800-252-8919.