**Section 2520.80 Civil Penalties and Interest**

The failure of a company, the Illinois Fair Plan or a surplus line producer to file a tax return, even if no tax is owed, or to make a timely payment for the previous calendar year's tax, shall subject it to the penalty and interest provisions set forth in Section 412 of the Code [215 ILCS 5/412] and assessed pursuant to 50 Ill. Adm. Code 2525.100(a).