**Section 2765.74 Time for Paying or Filing Delayed Payment or Report**

In order to obtain a waiver of all or part of any penalty, the employer must (in addition to filing an application for waiver as provided in Section 2765.68 or 2765.75) file the delayed report within 30 days after the date of the resolution of the occurrence or event relied upon as a ground for waiver. In order to obtain a waiver of all or part of any interest, the employer must (in addition to filing an application for waiver as provided in Section 2765.75), except if the ground for waiver is Section 2765.65(c), make the late payment of all contributions due and file all wage reports for the period covered by the waiver within 30 days from the date of the resolution of the occurrence or event relied upon as a ground for waiver.

(Source: Amended at 43 Ill. Reg. 1585, effective January 15, 2019)