**Section 210.120 Waiver of Penalty and Interest**

a) A petition for abatement of a penalty or interest may be filed only in cases where the Department has no other established procedure of determination of the issue.

b) The Board may waive penalty or interest only in the following situations:

1) A late filing due to Reasonable Cause; or

2) Unreasonable delays caused by the Department in any process under the control of the Department; or

3) A timely payment has be made to the Department by a person other than the person who is actually liable for the tax; or

4) The Board has taken special jurisdiction over a case pursuant to Section 210.130; or

5) Where otherwise provided for by statute.

c) If the taxpayer exercised ordinary business care and prudence and was nevertheless unable to file the return within the prescribed time, the delay is due to a reasonable cause.

d) The Board may consider taxpayer's compliance history including previous tax violations with the Department in considering taxpayer's petition for relief based on reasonable cause.

(Source: Amended at 17 Ill. Reg. 8860, effective June 2, 1993)