**Section 2500.60 Computation of Time and Time of Filing**

a) Computation of Time. The time within which any act provided by law is to be done or a payment is due shall be computed by excluding the first day and including the last. However, if the last day is a Saturday, Sunday or State holiday, or is the day succeeding a Saturday, Sunday or State holiday, that day shall be excluded.

b) Time of Filing. Documents shall be considered filed or received, as set forth in subsections (b)(1) and (2), when they are in conformance with the requirements of this Part.

1) If filed in person, by messenger service, or mail delivery other than U.S. Postal Service, documents are considered filed when they are received by the Department. Documents received by the Department after 12:00 p.m. (noon) shall be considered received on the following business day. Documents received by the Department after 12:00 p.m. on the due date will not be considered late.

2) If filed by U.S. Mail, documents are deemed filed as of the date of the U.S. postmark.

(Source: Amended at 44 Ill. Reg. 3419, effective February 24, 2020)