**Section 2525.10 Purpose**

This Part sets forth certain procedural requirements for the amendment of tax returns, clarifies the establishment and use of overpayments and refunds, and sets forth penalties pursuant to Section 412 of the Illinois Insurance Code [215 ILCS 5/412] for the failure to file a return, for late filings and for insufficient payments.

(Source: Amended at 24 Ill. Reg. 10235, effective July 1, 2000)