**Section 2765.75 Application for Waiver**

In order to obtain a waiver of all or part of any interest or penalty, the employer must file a signed written application for waiver of the interest or penalty, or both, with the Department within the time limits set forth in Section 2765.74. The application should be filed online using MyTax Illinois (mytax.illinois.gov) or by mail to: Illinois Department of Employment Security, Revenue Division, 33 S. State St., 10th Floor, Chicago IL 60603. An application is not complete unless it contains the name and address of the employer, the U.I. account number, the period involved and the good cause applicable. The late payment or missing report, as provided in Section 2765.74, must accompany the application. If an application for waiver has been timely filed, an employer may file additional information to be considered as part of its application within 30 days after filing the application.

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