**Section 130.1205 Due Date that Falls on Saturday, Sunday or a Holiday**

If the due date for any return or other report or payment falls on Saturday, Sunday or a Holiday, such due date shall be considered to be the next business date either for the purpose of submitting such return or other report or payment by mail or for the purpose of submitting such return or other report or payment in person.

(Source: Amended at 3 Ill. Reg. 13, p. 93, effective March 25, 1979)