

**Illinois Department of Revenue
Regulations**

Title 86 Part 760 Section 760.100 Electronic Returns

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 760
ELECTRONIC FILING OF RETURNS OR OTHER DOCUMENTS

Section 760.100 Electronic Returns

- a) The Department has mandatory electronic filing programs and voluntary programs for certain returns and other documents that are required to be filed with the Department. Upon acceptance into the program, the returns, schedules, and other documents listed in this Section may be electronically filed with the Department.
- b) An electronic return or other document consists of data transmitted to the Department electronically, and may include paper documents that contain information that cannot be electronically transmitted or are requested for verification. In total, electronic returns must contain the same information as traditionally filed paper documents.
- c) Mandatory Programs
 - 1) Beginning January 1, 2003, telecommunications providers who have average monthly tax billings for the immediately preceding calendar year that exceed \$1000 must file their tax returns and supporting schedules electronically. Paper documents that contain information that cannot be electronically provided or are requested for verification must be mailed to the Department. The following circumstances require paper documentation:
 - A) When a final return is electronically filed, the taxpayer must also mail a statement explaining the reasons for a final return (e.g., business sold or discontinued).
 - B) When a return and payment are made in protest in accordance with Section 2a.1 of the State Officers and Employees Money Disposition Act [30 ILCS 230/2a.1], the corresponding notice must be mailed to the Department.
 - C) When the taxpayer wishes to notify the Department of a change of address, the taxpayer must notify the Department by telephone or by mailing such change to the Department.
 - 2) Beginning January 1, 2003, cigarette distributors with 30 or more invoice transactions per month and who are not voluntarily filing returns and schedules by electronic means are required to file supporting schedule data with the Department on computer-generated magnetic media in a format prescribed by the Department.

- 3) During calendar year 2011, each income tax return preparer who is required during calendar year 2011 to file by electronic means any federal income tax return for any individual or individuals, and who prepared more than 100 Illinois income tax returns for individuals during calendar year 2010, is required to file by electronic means any Illinois income tax returns he or she prepares for the same individual or individuals for the same taxable year for which the preparer filed a federal income tax return during calendar year 2011. Beginning with calendar year 2012, each income tax return preparer who is required during the calendar year to file by electronic means any federal income tax return for any individual or individuals and who prepared more than 10 Illinois income tax returns for individuals during the preceding calendar year is required during the calendar year to file by electronic means any Illinois income tax returns he or she prepares for the same individual or individuals for the same taxable year for which the preparer filed a federal income tax return during that calendar year. This subsection (c)(3) does not require electronic filing of amended returns or of returns of trusts or estates, or of any return the Department has announced cannot be filed by electronic means.
- 4) Beginning with returns required to be filed for taxable years ending on or after December 31, 2011, any taxpayer required to file its federal income tax return by electronic means is required to file its equivalent Illinois income tax return for the same taxable year by electronic means. This subsection (c)(4) does not require electronic filing of amended returns or of returns of individuals or estates, or to any return the Department has announced cannot be filed by electronic means.
- 5) Beginning with returns due on and after February 1, 2012, any person who is engaged in the business of selling alcoholic liquor at retail through a liquor store, tavern or restaurant and is required to file the monthly statement required by Section 3 of the Retailers' Occupation Tax [35 ILCS 120/3] and 86 Ill. Adm. Code 130.552, shall file that statement on a Form ST-1 Return by electronic means in accordance with the provisions of this Part. Upon petition by a taxpayer, the Department may waive the electronic filing requirement if the taxpayer demonstrates that it does not have access to the Internet.
- 6) *On and after January 1, 2018, except for returns for motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, with respect to retailers and servicemen whose annual gross receipts average \$20,000 or more, all returns required to be filed pursuant to the Retailers' Occupation Tax Act and Service Occupation Tax Act shall be filed electronically. Retailers and servicemen who demonstrate that they do not have access to the Internet or demonstrate hardship in filing electronically may petition the Department to waive the electronic filing requirement [35 ILCS 120/3 and 35 ILCS 115/9]. Retailers and servicemen required to file returns electronically pursuant to the Acts who fail to file their returns electronically may not take the discount allowed to reimburse them for the expenses incurred in keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on request.*

d) Voluntary Programs

- 1) Taxpayers may volunteer to participate in any electronic filing program currently in effect for mandatory electronic filers.
- 2) Form ST-1, Sales and Use Tax Return, and Form ST-2, Multiple Site attachment for Form ST-1, can be transmitted electronically under the provisions of this Part.
- 3) Beginning January 1, 2003, original or amended liquor tax returns and schedules for Liquor Tax participants may be filed electronically under the provisions of this Part.
 - A) Paper documents that contain information that cannot be electronically provided or are requested for verification must be mailed to the Department. They include:
 - i) Copies of schedules, invoices or bills of lading requested for verification in accordance with Section 8-2 of the Liquor Control Act of 1934 [235 ILCS 5/8-2].
 - ii) Non-Beverage User permits.
 - B) Beginning January 1, 2003, persons filing liquor tax returns and schedules electronically must also make payments by means of electronic funds transfer. See Section 760.220 of this Part. By doing so, the taxpayer is entitled to a discount of 1.75% of the tax due, or \$1,250, whichever is less, provided that the electronic return and payment are made timely in accordance with this Part.
 - C) Liquor tax participants may file their returns and schedules using magnetic media in a format prescribed by the Department. Liquor tax participants that file returns and schedules on magnetic media are not entitled to the discount provided for in subsection (d)(3)(B) of this Section.
- 4) Beginning January 1, 2003, original or amended cigarette tax returns and schedules for Cigarette Tax participants may be filed electronically under the provisions of this Part.
- 5) Illustrations of When Paper Documents Must Be Filed
 - A) In the event a final return is electronically filed, the taxpayer must also mail a statement explaining the reasons for a final return (e.g., business sold or discontinued).
 - B) In the event a return and payment are made in protest in accordance with Section 2a.1 of the State Officers and Employees Money Disposition Act [30 ILCS 230/2a.1], the corresponding notice must be mailed to the Department.
 - C) In the event the taxpayer wishes to notify the Department of a change of address, the taxpayer must notify the Department by telephone or by mailing such change to the Department.

(Source: Amended at 42 Ill. Reg. 19053, effective October 3, 2018)