

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 760 Section 760.210 Enrollment in the Electronic Filing Program**

**TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 760  
ELECTRONIC FILING OF RETURNS OR OTHER DOCUMENTS**

**Section 760.210 Enrollment in the Electronic Filing Program**

- a) All taxpayers that file electronically or on magnetic media must complete an enrollment form to file electronically or on magnetic media. Application to participate in the electronic filing program provided for in this Part must be made by completing and signing the enrollment form prescribed by the Department.
- b) Voluntary participants are required to make return payments by electronic means for returns that are filed electronically with the Department. See Section 760.220 of this Part.
- c) Participants that are transmitting directly to the Department or otherwise providing electronic returns or other documents to the Department, as well as software developers, must successfully complete testing with the Department in order to be accepted into the electronic filing program.
- d) Taxpayers that use service groups or other third parties or agents to file returns or other documents electronically remain responsible for completing their own enrollment form. Service groups or other third parties or agents cannot complete or sign the enrollment form on behalf of a taxpayer.
- e) Participants must submit a revised enrollment form to the Department to update the information when there are changes involving:
  - 1) the taxpayer's name, the firm name, or doing business as (DBA) name(s);
  - 2) any address, telephone or contact representative;
  - 3) Federal Employer's Identification Number (FEIN), Social Security Number (SSN), or Illinois Business Tax number (IBT);
  - 4) the electronic filing functions performed; or
  - 5) the taxpayer's electronic signature.
- f) The Department reserves the right to limit the number of participants in any voluntary electronic filing program.

(Source: Amended at 27 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)