

**Illinois Department of Revenue  
Regulations**

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TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE

PART 760  
ELECTRONIC FILING OF RETURNS OR OTHER DOCUMENTS

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AUTHORITY: Implementing and authorized by Section 2505-200 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-200].

SOURCE: Adopted at 22 Ill. Reg. 14905, effective August 3, 1998; amended at 27 Ill. Reg. 14636, effective August 26, 2003; amended at 30 Ill. Reg. 11590, effective June 26, 2006; amended at 35 Ill. Reg. 529, effective December 21, 2010; amended at 35 Ill. Reg. 16737, effective September 29, 2011; amended at 36 Ill. Reg. 1769, effective January 19, 2012; amended at 36 Ill. Reg. 6742, effective April 12, 2012; amended at 42 Ill. Reg. 19053, effective October 3, 2018.