

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 530 Section 530.315 Electronic Applications**

**TITLE 86: REVENUE**

**PART 530**

**SENIOR CITIZENS AND DISABLED PERSONS PROPERTY TAX RELIEF AND  
PHARMACEUTICAL ASSISTANCE ACT**

**Section 530.315 Electronic Applications**

- a) An electronic application consists of data (including an electronic signature code) entered by a verified Internet Filer that is transmitted to the Department via the Internet upon completion.
- b) An electronic application contains the same information as a paper application.
- c) Authentication records for verified Internet Filers maintained by the Department may include electronic or paper forms or other reported information for which the Department is unable to currently accept electronic transmission via the Internet.
- d) A verified Internet Filer may transmit his or her electronic application for the current claim year during the filing dates designated by the Department on its website anytime *after January 1 but on or before December 31 of the calendar year following the claim year* as evidenced by the transmission date to confirm receipt of electronic applications filed with the Department via the Internet [320 ILCS 25/5(a)].

(Source: Added at 26 Ill. Reg. 8437, effective May 24, 2002)