

**Illinois Department of Revenue
Regulations**

Title 86 Part 760 Section 760 Electronic Filing of Returns or Other Documents

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 760
ELECTRONIC FILING OF RETURNS OR OTHER DOCUMENTS

Section	
760.100	Electronic Returns
760.110	Exclusions from Electronic Filing
760.120	Where to Send Electronic Returns (Repealed)
760.200	Ways to Participate in Electronic Filing
760.210	Enrollment in the Electronic Filing Program
760.220	Electronic Payment Required
760.230	Electronic Signatures
760.240	Due Dates and Date Received
760.300	Responsibilities of Electronic Filers
760.310	Filing Acknowledgments
760.320	Electronic Payment Acknowledgments
760.330	Termination of Voluntary Participants

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.