



Electronic Filing Telecommunication Returns

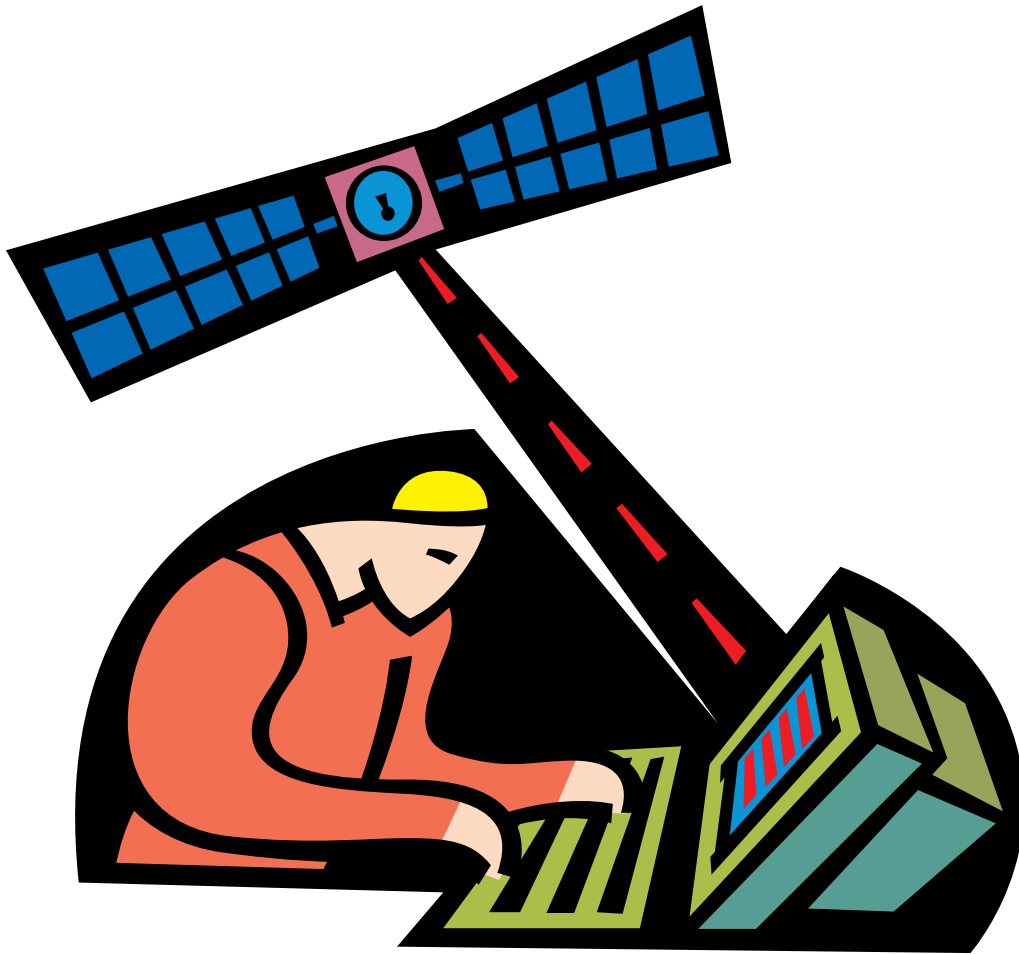


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Overview

We encourage all taxpayers to file electronically. Illinois business taxpayers can electronically file through the internet free or may use one of our direct file programs. Our goal is to provide you with simple, error-free methods of filing and paying. It also helps our environment by reducing the handling of paper.

The following forms and schedules can be electronically filed using one or more of our electronic filing programs:

- **Form RT-2, Telecommunications Tax Return**
- **Form RT-2-X, Amended Telecommunications Tax Return**
- **Form RT-2-M, Telecommunications Tax Schedule**

Direct File Program

Using a HTTP Post Utility Program, telecommunications tax returns and schedules are transferred to and from the Illinois Department of Revenue's (IDOR) gateway server via the internet using Secure Socket Layer technology. File specifications must be used and the files must be formatted as text files using the ASCII character set.

WebFile Program

The WebFile programs are secure, free, online applications available on IDOR's Web site which allow the user to enter return, schedule, and payment information that is transmitted over the internet. This does not require a separate registration however, a Personal Identification Number (PIN) is required to use the program. If you need a PIN, contact us at **217 782-6045**.

Regardless of the program used, all applicants must agree to comply with all of the requirements and specifications set forth by IDOR in this procedure manual and 86 Illinois Administrative Code Part 750, Payment of Taxes by Electronic Funds Transfer and 86 Illinois Administrative Code Part 760, Electronic Filing of Returns or Other Documents. In addition, all applicants, including those who develop software, must successfully complete testing.



The information contained in this publication does not represent binding positions of IDOR, may not be cited authority for positions taken by taxpayers and create no rights for taxpayers under the Taxpayers' Bill of Rights Act.



What is an electronically filed return?

An electronically filed return or schedule consists of data transmitted or provided to IDOR by electronic means. In total, electronic returns and schedules contain the same information as traditionally filed paper documents. We will accept:

- **Form RT-2, Telecommunications Tax Return**
- **Form RT-2-X, Amended Telecommunications Tax Return**

In addition, the following supporting schedule can be provided electronically

- **Form RT-2-M, Telecommunications Tax Schedule**

All returns/schedules must be transmitted within a single file via electronic data transfer and must include an electronic signature (See “**Electronic Signatures**”).

Paper documents that contain information that cannot be electronically provided must be mailed to IDOR. They include:

- Copies of documentation requested for verification purposes.
- Final returns that are electronically filed require the taxpayer to send an explanation as to the reason(s) for a final return (*e.g.*, business sold or discontinued). (See “**How to file a final return electronically**”).)
- A return and payment that are made in protest in accordance with Section 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a.1), requires the corresponding notice to be mailed to IDOR. (See “**How to file a protested return electronically**”).)
- Change of address requires the taxpayer to notify IDOR by telephone or in writing. (See “**If your address changes**”).)



Am I required to file and pay electronically

Mandatory Electronic Filing

Taxpayers who have a combined average monthly liability of \$1,000 or more for the immediate preceding calendar year under the Telecommunications Excise Tax Act and the Simplified Municipal Telecommunications Tax Act are required to file their returns electronically via electronic data transfer.

IDOR will notify you if you are required to file your returns electronically.

Mandatory Electronic Payments

Taxpayers who have a combined average monthly liability of \$1,000 or more for the immediate preceding calendar year under the Telecommunications Excise Tax Act and the Simplified Municipal Telecommunications Tax Act are required to make all return payments by electronic means.

In addition, taxpayers who have a combined average monthly liability of \$25,000 or more under the Telecommunications Excise Tax Act and the Simplified Municipal Telecommunications Tax Act are required to make four quarter-monthly accelerated payments by electronic means.

IDOR will notify you if you are required to make your payments using electronic funds transfer.

Voluntary Electronic Returns and Payments

Taxpayers who are not required to file and pay electronically may also participate in this program. If you file your return electronically, you must also make your return payment by electronic means. Taxpayers that are voluntarily participating in this program may file via electronic data transfer.

 **When is my electronic payment due?**

When is my electronic payment due?

The due date for an electronic payment is the same as a paper-based payment. When the due date falls on a weekend or a holiday observed by the State of Illinois, IDOR will accept the electronic payment on the next business day. Taxpayers are responsible for timely initiating the payment to assure the funds are made available to IDOR on the day following the weekend or holiday. The same applies when the payment due date is the next day following a weekend or observed holiday. Taxpayers are responsible for initiating the payment prior to or on the last business banking day before the weekend or observed holiday, to assure the funds are available to IDOR on the day following the weekend or observed holiday.

Note: *Taxpayers are reminded that the provisions of Section 1.25 of the Statute on Statutes [5 ILCS 70/1.25], asserting that payments transmitted through the U.S. mail are deemed filed with or received by the State on the date shown by the post office cancellation mark stamped upon the envelope or other wrapper containing it, do not apply to payments made by electronic means as those payments are not transmitted by mail.*

 **When is my electronic return due?**

Electronic Data Transfer:

The due date for an electronic return is identical to that of a paper-based return. When the due date for filing a return with IDOR falls on a weekend or a holiday observed by the State of Illinois, IDOR will accept the electronic return on the next business day. Electronic filers are responsible for timely initiating the transmission to assure the return is received and acknowledged as accepted by IDOR on the day following the weekend or observed holiday.

The receipt date of the electronic return will be when the transmission ends for participants transmitting directly to IDOR, provided the return is acknowledged as accepted.

Note: **Taxpayers are reminded that the provisions of Section 1.25 of the Statute on Statutes [5 ILCS 70/1.25], asserting that returns transmitted through the United States mail are deemed filed with or received by the State on the date shown by the post office cancellation mark stamped upon the envelope or other wrapper containing it, do not apply to returns filed by electronic means as those returns are not transmitted by mail.**

Electronic Funds Transfer

Telecommunication taxpayers who have a combined monthly average liability of \$1,000 or more for the immediate preceeding calendar year under the Telecommunications Excise Tax Act and the Simplified Municipal Telecommunications Tax Act are required to make all return payments by electronic means. In addition, taxpayers who have a combined average monthly liability of \$25,000 or more under the Telecommunications Excise Tax Act and the Simplified Municipal Telecommunications Tax Act are required to make four quarter-monthly accelerated payments by electronic means. The acceptable means of electronic payment are:

- Electronic funds transfer under the Electronic Funds Transfer Program described in 86 Ill. Adm. Code Part 750;
- Electronic payment by including payment data (ACH debit only) as part of the electronic data transmission of the return and schedule data; and
- Electronic payment by including payment data (ACH debit only) in an electronic transmission that is separate from the return and schedule transmission. You may also, if required to do so, remit your accelerated payments via this method.

For additional information on electronic funds transfer, please refer to IDOR's Electronic Funds Transfer Guide (EFT-8).

Regardless of the electronic payment method selected, taxpayers must complete and submit Form EFT-1, Authorization Agreement for Electronic Funds Transfer as part of the electronic filing registration process. If a participant is already enrolled to make payments in IDOR's Electronic Funds Transfer Program, a revised EFT-1 is required to add this new tax type to their current registration.

Ways to Participate in Electronic Filing

Electronic filers can perform all of the functions themselves associated with this electronic filing program, or they can use services of another accepted electronic filer (third party) to participate in the electronic filing program. For example, a participant can be a:

- taxpayer who prepares the electronic return or other document and transmits it directly or otherwise provides it to IDOR using software developed by the taxpayer or a commercial software provider.
- taxpayer who uses the services of a service group or other third party to prepare the electronic return or other document and transmits it or otherwise provides it to IDOR.
- third party transmitter who takes prepared returns from taxpayers or service groups and transmits them to IDOR directly.
- service group or other third party who prepares electronic returns or other documents and transmits them to IDOR directly.
- software developer who develops software to
 - format return information to conform with IDOR specifications; and/or
 - transmit to IDOR directly or provide electronic returns to IDOR.

Taxpayers who use service groups, other third parties or other agents to electronically file returns or schedules or initiate payments under this program, remain responsible for their own registration.

Application and Registration for Electronic Filing

All participants must be registered to be accepted into the Telecommunication Tax return electronic filing program. This includes taxpayers, service groups or bureaus, software developers, and any participant who is transmitting directly to IDOR (either for themselves or for others).

To register, complete and sign Form IL-8633-B, Business Electronic Filing Enrollment, and mail to:



**ELECTRONIC FILING SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19479
SPRINGFIELD IL 62794-9479**

Telecommunication taxpayers who are **not** currently enrolled in our EFT program for this or any other tax type must also complete, sign, and submit Form EFT-1, Authorization Agreement for Electronic Funds Transfer. Form EFT-1 provides the account and authorization information needed to remit electronic payments. You may send us both of your completed

Application and Registration for Electronic Filing (Cont.)

forms (IL-8633-B and EFT-1) to the address shown above.

Telecommunication taxpayers who are currently enrolled and making return payments through our Electronic Funds Transfer (EFT) program for other tax types must submit a revised EFT-1 along with Form IL-8633-B, Business Electronic Filing Enrollment, to add this new tax type to their EFT registration.

Taxpayers who use service groups or agents to file returns or other documents electronically remain responsible for completing their own registration. Service groups or other third parties or agents cannot complete or sign the enrollment form on behalf of a taxpayer.

Upon acceptance into the program, participants who transmit directly to us via electronic data transmission (modem to modem) will be assigned a logon identification (LID) number, a "test" password, and a "production" password. The LID number and passwords are unique for each transmitter and cannot be transferred among participants. The passwords must be kept secure. To access our communications processor, all transmitters must use their LID number and either the test password or the production password.

All electronic filers must successfully complete testing before they will be accepted into the program. This includes those transmitting directly to IDOR via electronic data transfer (modem to modem) and those submitting returns on 3.5" diskette(s). Upon successful testing, direct transmitters will receive their production password. We will provide written notification of the LID number and test password and instructions on how to receive a production password.

Participants must submit a revised IL-8633-B to IDOR to update the information contained on their most current enrollment form when there are changes involving:

- the taxpayer's name, the firm name, or doing business as (DBA) name(s);
- any address, telephone or contact representative;
- Federal Employer's Identification Number (FEIN), Social Security number (SSN), or License numbers;
- the electronic filing functions performed; or
- the taxpayer's or responsible party's electronic signature.

Electronic Signatures

All electronic returns filed via electronic data transfer must include an electronic signature that authenticates the taxpayer. Taxpayers must identify their electronic signature on their electronic filing enrollment form. The taxpayer, authorized officer, or other individual responsible for filing returns or other documents must also sign the electronic filing enrollment form.

The taxpayer's electronic signature is to be used in lieu of a written signature when filing electronic returns, forms, or other documents with IDOR. The effect of including a valid electronic signature as part of a return transmission has the same legal effect as the taxpayer having signed the returns or other documents.

An electronic return filed via electronic data transfer will be considered unsigned unless the taxpayer's electronic signature is included, and received by IDOR, as part of the file.

An electronic signature is considered valid from the time it is registered by IDOR until it expires unless:

- IDOR receives a written request from the taxpayer to have that taxpayer's electronic signature invalidated. To continue electronic filing under this Part, the taxpayer must submit a revised IL-8633-B and identify a new electronic signature.
- the taxpayer submits a revised IL-8633-B and has identified a new electronic signature on that form.
- the taxpayer notifies IDOR that the electronic signature has been compromised. To continue electronic filing under this Part, the taxpayer must submit a revised IL-8633-B and identify a new electronic signature.
- the taxpayer's signature authorization has been revoked or suspended.

In addition, for electronic returns and other documents authorized to be filed under this program, a registered electronic signature is valid until the expiration of the corresponding certificate of registration or other certification issued by IDOR. At that time, the taxpayer must either reconfirm the electronic signature previously selected or select a new electronic signature. Upon the expiration of the taxpayer's electronic signature, any electronically transmitted return and other documents containing the expired code will be considered unsigned.

Acknowledgements

Electronic Data Transfer

IDOR will create an acknowledgement (ACK) record for each return or debit authorization filed via electronic data transmission. Each ACK record will indicate one of the following:

✓ Accepted

✓ Accepted with errors

✓ Rejected

✓ Transmission rejection

Returns or debit authorizations that are accepted with errors will be processed as filed. However, for returns or debit authorizations that are rejected for any reason, a file containing only the corrected returns and debits and associated headers and trailers must be transmitted. (See “**When is my electronic return and/or payment due?**”)

When a transmission rejection is returned via the Acknowledgement file, the entire transmission must be retransmitted after corrections are made. None of the returns and debit authorizations are considered filed or accepted.

Responsibilities

Electronic Filers

All electronic filers must comply with all of the requirements and specifications set forth by IDOR in this procedure manual and 86 Illinois Administrative Code Part 750, Payment of Taxes by Electronic Funds Transfer and 86 Illinois Administrative Code Part 760, Electronic Filing of Returns or Other Documents and must keep records equivalent to the level of detail contained in an acceptable paper record. For example, see 86 Ill. Adm. Code 420.90 Books and Records.

Also, electronic filers must . . .

- ensure that electronic returns or other electronic documents and payments are filed with or paid to IDOR in a timely manner. (See “**When is my electronic return and/or payment due?**”)
- make all required payments by electronic means for returns that are filed with IDOR via electronic data transfer.
- include both return and/or schedule data and electronic signature in the same file.
- ensure their own security and confidentiality of all transmitted data.
- make transmissions and retrieve acknowledgements in a timely manner. Acknowledgement records for returns filed via electronic data transfer will normally be available from IDOR within 24 hours after the transmission is received. It is important for electronic filers to review the acknowledgement records to ensure their return was filed; or, to modify rejected returns and retransmit; or file on paper.
- match acknowledgement records to the original transmission files. Returns acknowledged as accepted with a detailed acknowledgement from IDOR will be considered filed returns. Returns acknowledged as rejected must be corrected and retransmitted, if possible. Returns that cannot be retransmitted must be timely filed on the corresponding paper form.
- immediately contact the Excise Taxes Division if an acknowledgement record has not been available after 36 hours from the transmission of the return.
- contact the Excise Taxes Division for assistance if returns have been rejected after three attempts, or if acknowledgements are received for returns that were not in the original transmissions.

Also, electronic filers must not . . .

- use software that has a Department assigned production password built into the software.
- recall or intercept electronically filed returns or other documents after they have been acknowledged as accepted in a detailed acknowledgement record sent from IDOR. If the taxpayer wishes to amend any accepted electronically filed return, an amended return must be electronically filed with IDOR. (See “**How to file an amended return electronically.**”)

Taxpayers

Taxpayers are responsible for retaining copies of all the acknowledgement records received from IDOR or third party transmitters. These may be retained on magnetic media. Taxpayers must retain all copies of the acknowledgement files received from IDOR for as long as the taxpayer would be required to keep tax records in a paper format.

Responsibilities (Cont.)

Electronic filers who provide transmission services

Electronic filers who provide transmission services to other electronic filers must:

- accept electronic returns or other documents for transmission to IDOR only from electronic filers accepted in this program;
- provide each of their clients with the acknowledgement records for their transmissions within 24 hours after the availability of the acknowledgement from IDOR; *and*
- retain copies of all acknowledgement records received from IDOR for one year from the date of receipt. These may be retained on magnetic media.

Electronic filers who are software developers

Electronic filers who are software developers must:

- correct any software errors quickly to assure timely transmission of electronic returns or other documents;
- expeditiously distribute any corrections to all electronic filers utilizing their software; and
- not incorporate into its software a Department assigned production password.

Monitoring and Suspension

IDOR will monitor the quality of electronic transmissions. If the quality is unacceptable, IDOR will contact the electronic filer, software developer, or transmitter. IDOR will also monitor complaints about electronic filers and issue warning or suspension letters as appropriate. IDOR reserves the right to suspend the electronic filing privilege of any electronic filer, software developer, or transmitter who varies from the requirements, specifications, and procedures stated in this guide or 86 Illinois Administrative Code Part 750, Payment of Taxes by Electronic Funds Transfer and 86 Illinois Administrative Code Part 760, Electronic Filing of Returns Or Other Documents, or who does not consistently transmit error-free returns. When suspended, the electronic filer, software developer, or transmitter will be advised of the requirements for reinstatement into the program.

General Information

How to file an amended return electronically

1) Correct the errors in the return you sent to us originally by doing the following:

a) Invalid License number, Tax Period in Step 1, and/or Date Fields - Replace the fields in error with the correct information.

(You can replace the information with the correct data but you cannot blank it out...)

IMPORTANT - If the file you sent originally had the wrong License number or Tax Period, be sure to write the correct License number and Tax Period at the top and the incorrect License number/Tax Period in the space provided under the "Reasons" section.

b) Any other field - Replace the fields in error with the correct information. (Or with zeroes if it should have been blank)

c) Delete any records that should not have been sent the first time

d) Add any records that were left out the first time

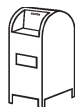
2) Put a "1" in the "AMENDED?" field of the tax return record.

3) Send the entire corrected file again.

IMPORTANT: You must put the "1" into the "AMENDED?" field when you file an amended return electronically. If you leave the "1" out, the computer will add the new file to the existing records you sent in error instead of replacing the information that was wrong.

How to file a protested return electronically

Send the appropriate legal documentation to:



**Illinois Department Of Revenue
Revenue Accounting Division - Mail Code 2-231
101 W. Jefferson
Springfield, IL 62702**

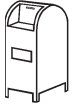
Be sure the documentation you send to the Revenue Accounting Division includes the License number, the tax period and the dollar amount being protested.

Send in the electronic return and schedules to the Excise Taxes Division as you would normally.

General Information (Cont.)

If your address changes...

1. A copy of the "ADDRESS CHANGE INFORMATION" form below must be filled out and sent in to the Excise Taxes Division. Please mail or FAX a copy of the completed form to:



Illinois Department Of Revenue
Excise Taxes Division
P.O. Box 19477
Springfield, IL 62794-9477

-or-

FAX: 217 782-1152

2. **IMPORTANT:** put a "1" into the "ADDRESS CHANGE?" field in the return record.
3. Send in the return and schedules file to the Illinois Department of Revenue (IDOR) as you would normally.

Telecommunication Tax Return Address Change Information

Account ID: _____

IL Telecommunications Tax license no: _____ - _____

FEIN: _____ - _____

Business name: _____

Contact: _____ (_____) _____ - _____
(Name) (Daytime phone number)

Old address: _____

_____, _____ - _____

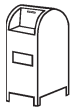
New address: _____

_____, _____ - _____

General Information (Cont.)

If you are filing your final return...

1. A copy of the "FINAL RETURN INFORMATION" form below must be filled out and sent in to the Excise Taxes Division. Please mail or FAX a copy of the completed form to:



Illinois Department Of Revenue
Excise Taxes Division
P.O. Box 19477
Springfield, IL 62794-9477

-or-

FAX: 217 782-1152

2. **IMPORTANT:** put a "1" into the "FINAL RETURN?" field in the return record.
3. Send in the return and schedules file to IDOR as you would normally.

Telecommunication Tax Return Final Return Information

Account ID: _____

IL Telecommunications Tax license no: _____ - _____

FEIN: _____ - _____

Business name: _____

Contact: _____ (_____) _____ - _____
(Name) (Daytime phone number)

Business' address: _____

City, State ZIP: _____, _____ - _____

Fill out one of the following options (a or b):

a) I discontinued my business on ____ / ____ / _____
-or-

b) I sold my business on ____ / ____ / _____
If you sold your business, provide the new owner's name and address below:

_____, _____ - _____

Communications Information

These procedures are in effect currently. The Illinois Department of Revenue (IDOR) may find it necessary to alter procedures in the future to adapt to changing conditions.

Files must be transmitted to and from the IDOR gateway server via the Internet using Secure Socket Layer (SSL) technology. File transmission must use the https post method. This type of transmission provides secure data exchange by strongly encrypting the data stream in both directions according to the SSL protocol.

The Illinois Department of Revenue has a utility program available to transmitters that can transmit files via https post. Transmitters may use this program without charge. The utility runs on Microsoft Windows operating systems. Transmitters may also write their own software if that is preferred.

Transmissions to the gateway require a modern high speed Internet connection. High bandwidth Internet connections, such as a T1 line or DSL, is preferred; although slower 56K modem connections can be used provided that the connection to the Internet service provider is of high quality and somewhat above the 28.8 K-baud range. Noisy phone lines or transmission speeds below this range are not reliable. Transmissions should be posted to the following URL:

<https://biz.revenue.state.il.us/il/gateway>

Before users can transmit files, they must register with the Illinois Department of Revenue to obtain a login ID and password. Users who have transmitted in the past by z-modem should already have a login ID and password.

The gateway conforms to standard http protocols. For fuller documentation regarding the http specification in general, refer to the World Wide Consortium web site at the following URL:

<http://www.w3c.org>

In particular, for documentation regarding the http protocol, see RFC 2616: Hypertext Transfer Protocol – HTTP/1.1 at <ftp://ftp.isi.edu/in-notes/rfc2616.txt>.

For documentation regarding http authentication protocols, see RFC 2617L: HTTP Authentication: Basic and Digest Access Authentication at <ftp://ftp.isi.edu/in-notes/rfc2617.txt>.

The gateway uses basic authentication, which is made secure by the SSL encryption. The login ID and password are applied to the http transmission headers in the form of a standard basic authentication header. The SSL protocol guarantees that the ID and password are also encrypted during transmission. As is standard practice, the basic authentication header must be base-64 encoded. The gateway supports both challenge-response and pre-emptive authentication.

The gateway adheres to the following practices:

- All transmissions or requests to the gateway occur in a single request-response https session.
- No cookies are placed on the users' computers. No session tracking is required, and as a result, cookies are not needed.
- Only one file may be transmitted per session. To enforce this rule, the gateway does not allow MIME attachments. One consequence of this is that transmitters cannot use the HTML forms transmission protocol built into most web browsers, as these automatically generate MIME headers.

Required HTTPS Transmission Headers

The following shows an example of a complete http post transmission including all HTTP transmission headers:

```
POST /il/gateway HTTP/1.0 Host: biz.revenue.state.il.us
Authorization: Basic MQBxWrS7hmQ3V4ly (Base64 encoded)
Accept: text/plain, text/html, text/xml
User-Agent:          (optional header)
X-Transmit-ID: doc1
Content-Type: text/plain
Content-Length: 97
*****
```

```
The transmitted file goes here.
```

```
*****
```

Communications Information (cont.)

This example shows the presence of an authorization header with a value given as a base-64 encoded user ID and password. Also, as shown, transmitters must supply a "Content-Length" header for file uploads giving the byte-size of the transmitted file. The gateway uses this value to verify that the number of bytes received matches what the transmitter actually intended to send. It is the responsibility of the transmitter to make sure this value accurately reflects the size of the file being transmitted.

The http transmission headers must also include one extended header named "X-Transmit-ID". This header governs the action of the gateway. The header has two reserved values – "NewAck" and "LastAck". These values are not case sensitive. A value of "NewAck" will cause the gateway to return all available acknowledgment files in the http response stream. These files will be concatenated together into one big file, and, depending on the type of acknowledgements being returned, may or may not contain file separators. A value of "LastAck" given to the "X-Transmit-ID" header will cause the gateway to re-transmit all acknowledgment files that were transmitted the last time the "NewAck" request was sent to the gateway. Any other value of the "X-Transmit-ID" header will cause the gateway to expect to receive a transmission from the user. This value will be echoed back to the user at the end of the transmission in an acknowledgment receipt response as explained in the next section.

Gateway Responses

As stated above, the gateway responds by transmitting all available acknowledgment files when the transmitter issues a request via the "X-Transmit-ID" extended header. This type of response will always include a "Content-Length" http transmission header giving the exact number of bytes being returned. The transmitter should always verify that the number of bytes received matches exactly the number of bytes given in this "Content-Length" header.

In addition to returning acknowledgment files to the transmitter, the gateway provides a number of feedback responses when files are received. If a transmitter sends a file with normal completion, the gateway will respond with an acknowledgment receipt, called an Ack-One receipt. A typical example of an Ack-One response is as follows:

```
HTTP/1.1 200 OK
Content-Type: text/plain
Content-Length: 231
Date: Tue, 09 Dec 2003 21:47:19 GMT
Server: Apache Coyote/1.0
Connection: close
```

Illinois Department of Revenue Acknowledgement One

1. ETIN = 99999
2. TransmissionIDNumber = doc1
3. TransmissionTimeStamp = 12/09/2003 03:47:19 pm
4. FileSize = 97
5. SysFileName = T9999920031209154719146.343

This is the standard response to a successful file transmission and shows the time and date the department received the file. A transmission should not be considered successful unless an Ack-One response is received. The data given shows the received file size and also the value of the "X-Transmit-ID" header, labeled as "TransmissionIDNumber". This value is returned to the transmitter as a convenience in file tracking. Please keep in mind that the Ack-One response only confirms file "receipt" and not file "acceptance". It is the user's responsibility to pick up acknowledgment files at a later time to use to verify if the transaction/s were accepted or rejected.

The gateway also returns two error responses. In case of an incorrect user I.D. or password, the gateway will respond with an http status code of "401: Unauthorized" value in the http status code line of the response stream. Likewise, in cases during which some of the department's systems may be down, the gateway will respond with an http status code of "503: Service Unavailable".

Hours of Availability

The gateway is available to transmitters seven days a week, except during the time from 11:15 pm to 12:30 am each day. This system down-time is required for scheduled system maintenance.

Communications Information (cont.)

Error Recovery/Problems/Backups

Vendors must be able to recreate either an entire transmission or particular batches upon request. When errors are found, the batches must be corrected and re-transmitted within 24 hours.

If you are having a problem that seems to be caused by hardware or software failure on our end, call Terry Dill or Chuck Bowman during normal working hours. (Phone numbers and hours are listed below.)

If the problem occurs after normal working hours, call Computer Operations, identify yourself as an electronic transmitter, and explain what is wrong. They will try to correct the problem or contact someone who can help you.

If the problem can't be solved within a reasonable amount of time, you may be required to send the data to us by courier on magnetic media or compact disk. This should be in the same format as the Electronic Data Transmissions without encryption and/or PKZIP.

Contact Information

Communication questions, hardware or software failures on our end:

Electronic Commerce Support

7:30 A.M. – 4:00 P.M., Monday through Friday, except for legal holidays

Chuck Bowman (https transmission problems) – 217 785-5589

Terry Dill – 217 782-3791

Mary Thomas (backup) – 217 524-0518

Hardware or software failure after hours or on holidays:

Computer Operations

24 hours a day, seven days a week, except Thanksgiving, Christmas, and New Year's Day

217 782-8622

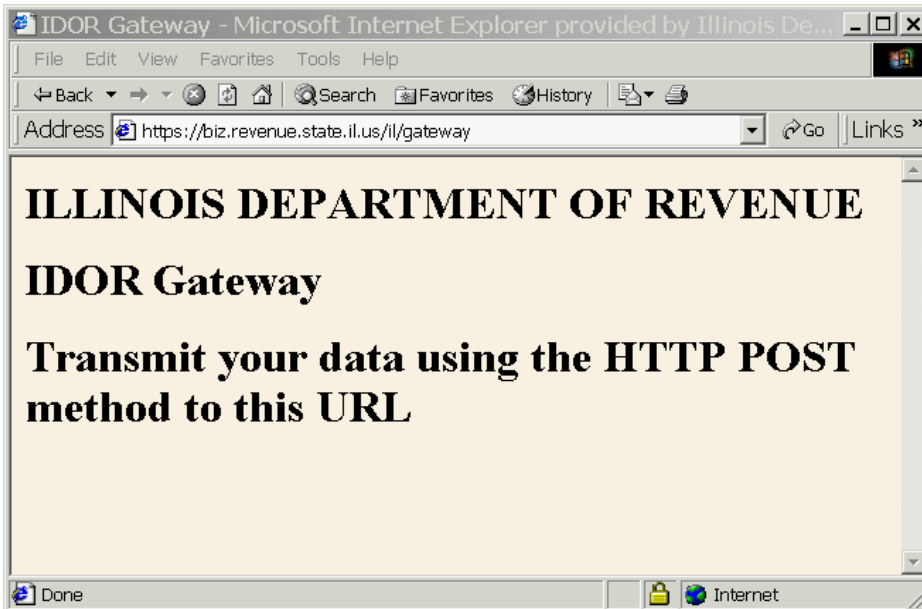
HttpsPost Utility Program

Description

The HttpsPost Utility Program transfers ASCII files to and from IDOR's gateway server via the Internet using Secure Socket Layer (SSL) technology. The utility runs as a stand-alone application under Microsoft Windows 95, 98, NT, 2000, and XP. It has not yet been tested for use with Windows Vista or later versions of the Windows operating system. Currently, we foresee no problems in using the program with Windows XP. The utility supports both a graphical user interface (GUI) mode of operation as well as a command line mode suitable for batch processing.

The program requires a connection to the Internet and makes use of Windows' built-in Winsock and certificate management software. These items must have already been installed and set up correctly before attempting to run the program. The best approach is to test the computer setup and internet connection first by trying to connect to the IDOR gateway server through a Web browser. The Web address has the following URL: **<https://biz.revenue.state.il.us/il/gateway>**

Using Internet Explorer, for example, one should retrieve the Web page depicted in the illustration below. In addition to testing the computer setup, seeing this page also proves that the SSL certificate exchange has been successful and your computer system recognizes our site as being authentic. Issues involving SSL site certificate exchange must be resolved by calling IDOR support.



Certain problems may be encountered when trying to use the HttpsPost Utility Program with the earlier versions of the Windows operating system. Windows 95 and 98 may require that MS Internet Explorer (I.E.) be installed or upgraded to the latest version. The installation of I.E. usually automatically installs the required Winsock and SSL functionality. In addition, the utility program may optionally be set to use the API built into Internet Explorer. Choosing this setting can sometimes remedy problems with transmitting from Windows 95 and 98.

Program Use

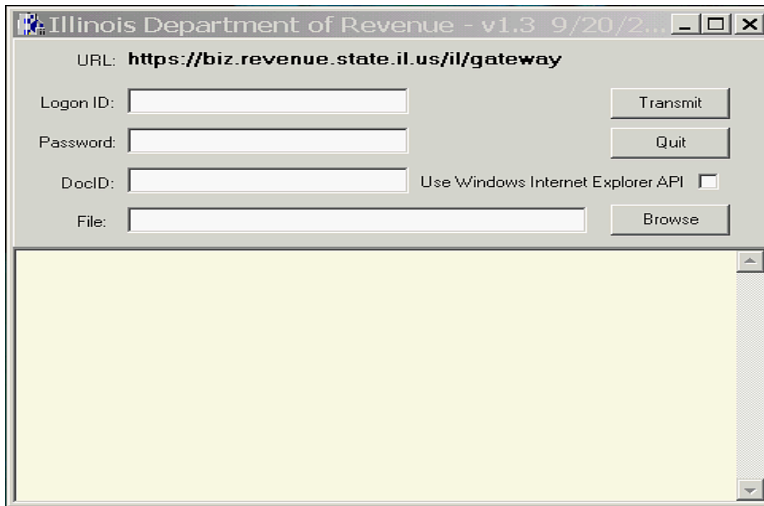
Installation consists in simply copying the executable file, HttpsPost.exe, to an empty directory or folder. For convenience in launching the application in its GUI mode, place shortcuts to the executable on the desktop or in the START menu. Simply launching the executable without command line arguments starts the application in its GUI mode.

During operation, the program creates two files in the installation directory. One is named "HttpPostLog.txt", which is a text file of logging information showing some messages regarding the http session. This log file provides session record keeping and may be helpful for debugging. The file is overwritten each time a new http connection is made so that it contains only the log of the last full session completed.

The other file, named "Response.ack", contains the body of the http response data returned to the application from the IDOR gateway server. This file will contain all acknowledgements sent by the server during the connection. Whenever a new connection or new transmission is made, the content of this file is completely erased and all new response data is recorded here in its place. Therefore, before initiating a new http post session, be sure to either save the results of the last session's "Response.ack" file to some other directory where it will not be lost or else rename it.

HttpsPost Utility Program (continued)

After launching the HttpsPost Utility Program in its GUI mode, the user should see a window like the one illustrated in the picture below.



The user needs to type the five-character logon ID (LID) assigned by IDOR into the box labeled "Logon ID". The box labeled "Password" should contain the user's password. The box labeled "DocID" has two purposes depending on whether the user intends to transmit a file during this session or wishes to receive acknowledgements.

If the current session is meant for transmitting a file to the IDOR gateway, then the "DocID" box may be used at the discretion of the transmitter. It may, for example, contain any character string that conveniently identifies to the transmitter the file he is sending. Any alphanumeric sequence that is meaningful to the transmitter, including the NULL sequence, may be used here with the exception of two reserved values. The reserved values are "NewAck" and "LastAck", neither of which is case sensitive. The "NewAck" and "LastAck" values have special meanings to the IDOR gateway server for transmitting acknowledgements as will be discussed later.

At the end of a transmission, whatever character string value is placed in the "DocID" box will be echoed back to the transmitter as part of an acknowledgement-one receipt for the transmission. Hence, the "DocID" value may be useful to the transmitter as a way of associating an acknowledgement-one receipt to its transmitted file. At the end of every successful file transmission the server returns this acknowledgement-one as proof of receipt of transmission. The acknowledgement-one receipt will appear in the "Response.ack" file similar to the following text:

```
Illinois Department of Revenue Acknowledgement One
1. ETIN = 12345
2. TransmissionIDNumber = doc1
3. TransmissionTimeStamp = 06/30/2003 08:23:52 am
4. FileSize = 436352
5. SysFileName = T1234520030630082352754.181
```

No transmission should ever be considered successful unless an acknowledgement-one receipt is received.

The full path to the file to transmit should be entered into the box labeled "File". Click on the "Browse" button to use a dialog window to navigate interactively to this file. The small check box labeled "Use Windows Internet Explorer API" can be selected if needed to force the application to use the API built into I.E. As mentioned before, this setting may be necessary when transmitting from Windows 95 or 98. Finally, click on the "Transmit" button to send the file.

If the current session is meant, instead, for picking up acknowledgements, then one of the two, special, reserved values for the "DocID" box need to be used. Enter the string "NewAck", not case sensitive, to pick up all new acknowledgements waiting to be sent. In case some network or transmission error prevents an acknowledgement transmission from completing successfully, then use the string "LastAck", also not case sensitive, to request that the last transmission be resent. The

HttpsPost Utility Program (continued)

“LastAck” flag may be used repeatedly until the transmission completes successfully. However, once the “NewAck” flag is used again, the previous acknowledgement transmission becomes unavailable for retransmission. The files transmitted during the current “NewAck” session become the files available for retransmission in a follow-up “LastAck” session. The presence of either of the two special values, either “NewAck” or “LastAck”, is what tells the IDOR gateway to send acknowledgements. When one of these are present, the gateway immediately responds with the acknowledgement transmission and ignores any further attempts by the transmitter to send files to the gateway. Therefore, no entry needs to be made in the “File” box in these cases, and no file will be sent even if the box is filled in. A single http post session cannot both send a file and pick up acknowledgements during the same http post session.

Command Line Operation

Adding command line arguments automatically switches the HttpsPost Utility Program into its command line mode of operation. In this mode, the program does not display the user interface but rather obtains its transmission settings from the command line parameters. If command line arguments are used, the application requires exactly five arguments, each separated by one or more spaces. Do not use commas as command line separators. The command line has the following form:

```
HttpsPost.exe P1 P2 P3 P4 P5
```

Where

- P1 = Logon ID; the user logon id (lid)
- P2 = Password: the user password
- P3 = DocID; with the special values “NewAck” and “LastAck” described above
- P4 = File: full path to the transmitted file
- P5 = WinInet flag; “0” means do not use WinInet API; “1” means use WinInet API

When the http post session is for picking up acknowledgement files, remember that the file path/name parameter value, P4, cannot be left blank, because five command line parameters are required. A good practice in this case is to use the value “null” as a placeholder for the P4 parameter position when retrieving acknowledgement files.

In command line mode, the utility program returns error level 0 on normal completion. Otherwise, it will return error level 1 if an error occurs while sending data or error level 2 if an error occurs receiving response data.

Technical Information:

The IDOR gateway is available to use seven days a week except between the times of 11:15 pm to 12:30 am. This system down-time is required to allow for scheduled system maintenance.

The gateway is designed for use with modern relatively high speed Internet connections. High bandwidth Internet connections are preferred, but slower 56K modem connections can be used provided that the connection to the Internet service provider is high quality and somewhat above the 28.8 K-baud range. We recommend the use of z-modem file transfers for slow modem connections.

Content-Length Headers:

File transfers are verified through the use of the “Content-Length” http header. Every file transmission to the IDOR gateway server must contain a “Content-Length” header giving the number of bytes in the body of the message that will be transmitted. The server verifies that all bytes were received by comparing the received file size with this header value. Discrepancies result in the transmission being rejected.

Likewise, a “Content-Length” header precedes all http response data returned by the IDOR gateway. This header gives the number of bytes that will be transmitted in the body of the response stream. The HttpsPost Utility Program automatically checks this header and compares it to the received file size. If the two values do not match, the utility program will flag the error by popping up a message box with a note of explanation. In case of such a transmission error while receiving acknowledgements, the best error handling practice is to wait a few minutes for the IDOR gateway server to recover and then try to request the server to retransmit using the “LastAck” flag in the “DocID” field of the HttpsPost Utility Program.

HttpsPost Utility Program (continued)

Transmitters who prefer to use their own software to send and receive files to the IDOR gateway must supply a "Content-Length" header for file uploads and are responsible for verifying file receipt by checking the file size against the value of the received "Content-Length" header.

Extended Header

The value of the "DocID" field of the HttpsPost Utility Program is used to fill in the value of an extended http header field. The name of the extended header is "X-Transmit-ID". The utility program automatically generates this header. Transmitters who write their own http post software must supply this header and be able to fill in its value appropriately. As described previously, acknowledgements will be returned whenever this header has values of "NewAck" or "LastAck". These two reserved values are not case sensitive. Also, any other value for this header will cause the IDOR gateway server to expect to receive a file from the transmitter. After the file transfer, the value of the extended header will be returned to the transmitter in the acknowledgement-one http response as a convenient form of document tracking for the transmitter. The use of the extended header for document tracking is optional and remains at the discretion of the user.

The following shows an example of a complete http post transmission including all HTTP MIME headers:

```
POST /il/gateway HTTP/1.0 Host: biz.revenue.state.il.us
Authorization: Basic MQBxWrS7hmQ3V4ly          (Base64 encoded)
Accept: text/plain, text/html, text/xml
User-Agent:                                     (optional header)
X-Transmit-ID: doc1
Content-Type: text/plain
Content-Length: 97
*****
The transmitted file goes here.
*****
```

Below is the complete HTTP response to the above transmission:

```
HTTP/1.1 200 OK
Content-Type: text/xml
Content-Length: 231
Date: Tue, 09 Dec 2003 21:47:19 GMT
Server: Apache Coyote/1.0
Connection: close
```

```
Illinois Department of Revenue Acknowledgement One
1. ETIN = 99999
2. TransmissionIDNumber = doc1
3. TransmissionTimeStamp = 12/09/2003 03:47:19 pm
4. FileSize = 97
5. SysFileName = T9999920031209154719146.343
```

Who to contact with questions or problems

Questions about record formats, edits, errors, improperly completed forms, etc.,:

Excise Taxes Division Phone: **217 782-6045** (Weekdays 8:30 - 4:30, except for legal holidays)

Email: **rev. excisetaxefp@illinois.gov**

Communications questions, hardware or software failures only on our end:

Electronic Commerce Support **217 782-3791, 217 785-5589, or 217 524-0518** (Weekdays 7:00 a.m. - 3:30 p.m., except for legal holidays)

After hours (24 hours a day, seven days a week) or on holidays - except Thanksgiving, Christmas, and New Year's Day) - call **217 782-8622**

Record Layouts

General Formatting

Record Ordering

Each file you submit must follow the prescribed ordering scheme. The first record for each return in the transmission file must be a header record, followed immediately by the return record. Schedule records then follow the return record and should be in sequential order. (See Sequence Numbers). The last record must be the end of file record. Transmission files that are not properly ordered may be rejected.

Account ID and License number

You must enter the entire Account ID or license number excluding special characters such as dashes and no embedded spaces. Please left justify, right space fill.

Examples: For Account ID 12345678, the field should have "12345678"
For License # T-0987, the field should have "T0987 "

Municipality/County Code

You must enter the entire Municipality/County Code excluding special characters such as dashes and no embedded spaces. Include all leading zeros. Please left justify, right space fill. Space-fill the field if number is not known.

Examples: For Municipality/County Code 001-0016-1, the field should have "00100161"
For unknown numbers, the field should be blank (space-filled).

Money Amount Fields (Return and Schedule Record Layouts)

To format a money amount field for the return and schedule records, you must enter 11 "dollar" positions and 2 "cents" positions. Please right-justify and include leading zeroes if there is an amount to enter. Do not enter the decimal point. Space-fill if the field is not needed. Negative values are not allowed.

Examples: For \$12,345,678,901.12, the field should have "1234567890112"
For \$123.45, the field should have "0000000012345"
For \$0.00, the field should be blank (space-filled). (See "**Amended Forms**" later in this section)

Money Amount Fields (ACH Debit Authorization Record Layouts)

To format the **debit amount** field for the ACH debit authorization records, you must enter 8 "dollar" positions and 2 "cents" positions. Please right-justify and include leading zeroes if there is an amount to enter. Do not enter the decimal point. Space-fill if the field is not needed. Negative values are not allowed.

Examples: For \$12,345,678.90, the field should have "1234567890"
For \$123.45, the field should have "0000012345"
For \$0.00, the field should be blank (space-filled).

To format the **applied credit amount** field, you must enter 11 "dollar" positions and 2 "cents" positions. Please right-justify and include leading zeroes if there is an amount to enter. Do not enter the decimal point. Space-fill if the field is not needed. Negative values are not allowed.

Examples: For \$12,345,678,901.12, the field should have "1234567890112"
For \$123.45, the field should have "0000000012345"
For \$0.00, the field should be blank (space-filled).

ZIP Code Field

To format the ZIP code field you must enter the ZIP code in the first five positions and the extended ZIP (or ZIP +4) code in the last four. If you know the ZIP, but not the +4, enter the ZIP code and leave the last four positions blank. If you don't know the ZIP, leave the entire field blank (space-filled).

Examples: For a ZIP code of 62341-3980, the field should have "623413980"
For a ZIP code of 62341, the field should have "62341 "
For an unknown ZIP code, the field should be blank (space-filled).

Record Layouts (Cont.)

Tax Liability Period

The tax liability period does not require the day, simply enter the year and month.

If you file every month, use the appropriate month in the liability period field. If you file on a quarter-monthly basis, use the last month of the quarter (03, 06, 09 or 12) in the tax liability month. If you file on an annual basis, use December (12) in the tax liability month.

Examples: For the January 2003 liability, the field would be "200301"
For the second quarter of 2003, the field would be "200306"
For an annual return (2003), the field would be "200312"

Sequence Numbers

On Schedule RT-2-M and debit authorization – the sequence number must be numeric. Please right-justify, left zero fill.

The first record would be 00001; the second record of that same type would be 00002, the third 00003 and so on... This field is used to identify specific records in error in the acknowledgement file that we return to you, so it is important that it be correct. For the return records – zero-fill this field.

Revision Number

The Revision number is printed on the top right corner of the RT-2 form just above the words "Do not write above this line". It is found in the top line of a group of what looks like meaningless letters and follows "REV" or "REV NO". If the return does not have this information printed on it, then you are using an old (incorrect) version of the return. When you file electronically, you must use the latest version of the return and schedule. (You will be able to tell them apart because old versions do not have the same information that we ask for in the record layout.) If the RT-2 schedule does not have a revision number, leave the revision number field blank (space-filled) on those records.

Example of how the correct return form should look:

In this case, the Revision number is "1".

REV 1
E S <u> </u> / <u> </u> / <u> </u>
NS DP CA
Do not write above this line

Amended and "X" type forms

On amended returns, you need to send us the entire file, as it should have been filled out originally. The information you send in an "amended" file will replace the existing information on our system.

Also: Normally, any field with all zeroes should be space filled. However, on amended returns you may need to zero-out a field that was entered previously. If this is the case, zero-fill the field instead of leaving it blank or entering a negative value. This is the only time you should have a field that contains all zeroes.

Header, End of File and Acknowledgement Record Layouts

Header record layout

A Header record must be included at the beginning of the records to tell our programs the type of work contained in the records that follow. Each electronic transmission can include any one or more of three different "types" of work:

- 1 RT-2 returns with the attached schedules,
- 2 Debit Authorization records, and
- 3 RT-2-X returns with the attached schedules.

Include one header record at the beginning of each different type of work and everytime the liability period changes. If you file more than one return at a time or for more than one company at a time, as a service group would, please include a header at the beginning of each return.

All Debit Authorizations can be combined into one group with only one header.

IMPORTANT: Never send a Debit Authorization record by diskette. We will not accept any Debit Authorization sent in by this method.

Field #	Pos.	Length	Type	Field description
1	01-13	13	A/N	Constant Plugged "*****" (thirteen asterisks)
2	14-16	3	A/N	FORM TYPE Plugged "HDR".
3	17-21	5	A/N	TRANSMITTER ID Must enter. This is a unique alphanumeric identifier assigned by IDOR to identify the sender. (All filers sending in Telecommunication Tax Returns and Schedules electronically must be registered with IDOR before sending in their first file. You will be given a Transmitter ID and password at this time.)
4	22-29	8	A/N	JOB TYPE ID Must enter. Left justify, space fill on the right. Enter "RT2" for RT-2 and attached schedules Enter "DEBIT" for a debit authorization Enter "RT2X" for RT-2-X and attached schedules
5	30	1	A	TYPE OF TRANSMISSION INDICATOR Plug "H" for HTTP

End of file record layout

This record will be the **LAST** record of every file. It is used to be sure we received everything you intended to send.

Field #	Pos.	Length	Type	Field description
1	01-13	13	A/N	Constant Plugged "*****" (thirteen asterisks)
2	14-16	3	A/N	FORM TYPE Plugged "EOF"
3	17-24	8	N	TOTAL NUMBER OF RECORDS Must enter total number of records in file, including the Header record(s), but not including the End of File record. Right justify, left zero fill.

Header, End of File and Acknowledgement Record Layouts (Cont.)

Acknowledgement file

This file will be posted for pickup by the transmitter after we have received the electronic file. It is created to confirm that we received the file and to list errors that must be corrected before the data is sent again.

The Acknowledgement (ACK) file consists of four different types of records:

ž The first record in the Acknowledgement file is a Header record you sent us. (If you sent more than one type of work, you will have one header record returned for each one that you sent us.)

ž The last record in the Acknowledgement file is an End of File record.

ž After each header record, you may have one or more ACK records, each one followed by all of the Acknowledgement Error (ACR) records associated with it.

ž If the Return/Debit is accepted, you will have an ACK record with an "A" in the Acceptance Code. No ACR records will follow it.

ž If the file is rejected due to an invalid header format or an interrupted/incomplete transmission, you will receive an ACK record with a "T" in the Acceptance Code and the words "BAD TRANSMISSION" in columns 17-32.

ž If the file is rejected due to our record count not matching the "Total Number of Records" field in your End of File record, you will receive an ACK record with a "T" in the Acceptance Code and the words "OUT OF BALANCE" in columns 17-32.

ž If it is rejected for other reasons, or accepted with errors, you will have an ACK record with an "R" or "E" in the Acceptance Code followed by one ACR record for each record in your file that requires correction. (We list only the first 50 error codes per record in error.)

Files with transmission rejection, "T" in the Acceptance code, must be corrected and retransmitted since none of the returns or debits were accepted for processing. Rejected returns or debits, "R" in the Acceptance code, must be corrected and reassembled into a new file with appropriate headers and trailers since they were not accepted for processing.

You will get one acknowledgement for each return (this will include the attached schedules) and one for each debit authorization.

ž If a return is rejected, all records for that return are rejected, including the attached schedules.

ž If a debit authorization is rejected, only that one debit authorization is rejected.

ACK record:

Field #	Pos.	Length	Type	Field description
1	01-13	13	A/N	Constant Plugged "*****" (thirteen asterisks)
2	14-16	3	A/N	FORM TYPE Plugged "ACK"
3	17-29	13	A/N	TAXPAYER ID This will be the Account ID as you entered it in the file we received. Left justified, right space filled.
4	30-35	6	A/N	TAX PERIOD (Shown as you entered it in the file we received. Should be YYYYMM)
5	36-40	5	A/N	TYPE OF DATA Will be one of the following: "RT2" – RT-2 and attached schedules "DEBIT" – All Debit Authorizations "RT2X" for RT-2-X and attached schedules
6	41	1	A/N	ACCEPTANCE CODE A – Accepted E – Accepted with Errors R – Rejected T – Transmission Rejected
7	42-49	8	N	RECEIVED DATE If the data is accepted, this will be the date we officially received the return. (This is the date used to verify whether the return was filed timely or not.) If the data is rejected, this field will be blank. (YYYYMMDD)
8	50-69	20	A/N	CONFIRMATION NUMBER In the case of Debit Authorizations, this number means that we received the Authorization and accepted it.

Header, End of File and Acknowledgement Record Layouts (Cont.)

Acknowledgement Error (ACR) record:

If the Return, or Debit Authorization in this transmission is accepted with errors or rejected, the following record will identify each record in error and the type of errors contained within it. You may have between 1 and 50 Field/Error Code pairs per record in error.

Field #	Pos.	Length	Type	Field description
1	01-13	13	A/N	Constant Plugged "*****" (thirteen asterisks)
2	14-16	3	A/N	FORM TYPE Plugged "ACR"
3	17-29	13	A/N	TAXPAYER ID This will be the Account ID as you entered it in the file we received. Left justified, right space filled.
4	30-35	6	A/N	TAX PERIOD (Shown as you entered it in the file we received. Should be YYYYMM)
5	36-40	5	A/N	FORM TYPE FROM RECORD IN ERROR Could contain the Form Type (Column 14-16) from the record in error plus two trailing spaces) or it can be blank.
6	41	1	A/N	ACCEPTANCE CODE FROM ACK...
7	42-46	5	A/N	SEQUENCE NUMBER FROM RECORD IN ERROR Could contain the Sequence Number (Column 17-21) from the record in error or it can be blank.
8, 10 12, etc. up to 50 codes.	47-50, 54-57, 61-64, Etc.	4	N	FIELD CODE This will be the number of the field in error (from the record layouts...)
9, 11, 13, etc up to 50 codes.	51-53, 58-60, 65-67, Etc.	3	N	ERROR CODE See " <u><i>Error Codes used in the Acknowledgement File</i></u> "

Error Codes Used in the Acknowledgement File

Reject Errors

Failure of the edits listed below will cause the return to be rejected without the return being processed by IDOR.

- 013 All fields must contain the type of data specified in the record layouts. Alphanumeric must be left justified and blank filled. Numeric must be right justified and zero filled.
- 020 Data was entered into a field that should be space filled.
- 035 Duplicate or invalid sequence numbers are present on a particular schedule.
- 100 A required schedule is missing or incomplete.
- 300 License number must be present, and seven characters in length and valid.
- 310 Liability Period/Account Period Ending (APE) month must be in the range of 01 to 12, and the year must not be earlier than 1999 or after current year plus one.
- 400 The amended return indicator is present but no amended reason code is present.
- 600 Debit (payment) amount must be greater than zero and valid (*e.g.*, cannot exceed data element length or be non-numeric). Debit amount may be equal to zero only if the FTA tax type code is 15032 (accelerated payment) and the applied credit amount is greater than zeros.
- 605 The tax period in the ACH debit record and the tax period in the return record do not match.
- 610 Payment initiation date (assigned by the payer) must be valid, complete, and specific. The year cannot be beyond the current year plus one (See advisory error 640 for blank (space-filled) initiation dates.).
- 620 Taxpayer sending ACH debit authorization information must be correctly enrolled in IDOR's EFT Program.
- 625 Taxpayer sending return information must be correctly enrolled in IDOR's Electronic Filing Program.
- 630 ACH debit authorization information cannot be an exact duplicate of information already warehoused by IDOR. (Duplicate information received is assumed to be unintentional.)
- 650 Applied credit amount must be valid (*e.g.*, cannot exceed data element length or be non-numeric). If the FTA tax type code is 15031 (RT-2 Return), the credit amount must be equal to zero. If the FTA tax type code is 15032 (Accelerated Payments) and the debit amount is zeros, the credit amount must be greater than zeros.
- 705 The form type must be present and valid.
- 725 All schedule records must follow a return and have the same Account ID/APE as the return.
- 815 Missing or invalid FTA tax type code specified.

Note: If a debit authorization was accepted for processing (*i.e.*, a confirmation number was received from us in the acknowledgement), you should omit the debit authorization information when re-transmitting the return.

Advisory Errors

Failure of the following edits will cause an advisory error to appear in the acknowledgement but will not cause the return or payment to be rejected. The advisory error conditions may also cause delays during tax system processing by IDOR.

- 035 Duplicate or invalid sequence numbers are present.
- 500 Signature code is present in the return transaction, but does not match the signature code registered with IDOR for the participant.
- 510 Signature code is present in the return transaction, but no signature code has been registered with IDOR for the participant.
- 520 Signature code is not present in the return transaction.
- 640 Debit initiation date is stale or blank (space filled). This error indicates that the debit initiation date provided in debit authorization is "stale" (initiation date assigned is prior to the date the transaction was transmitted to IDOR).

Note: If the debit initiation date is stale or blank (space-filled), The Department will assign the next available initiation date to your debit authorization.

ACH Debit Authorization Record Layout

WE CANNOT ACCEPT YOUR DEBIT AUTHORIZATION ON DISKETTE.

This can only be used for electronic transmissions.

(one record for each Debit Authorization.)

<u>Field#</u>	<u>Columns</u>	<u>Length</u>	<u>Description</u>	<u>Comments</u>
1	01-13	13	Record ID	MUST ENTER. Enter all nines... "9999999999999"
2	14-16	3	Form Type	MUST ENTER. Enter "DEB"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record
4	22-29	8	Account ID	MUST ENTER. Account ID Number from Step 1 of the return.
5	30-34	5	Space filled	
6	35-40	6	Tax Period	MUST ENTER. YYYYMM. Tax Period from Step 1 of the return.
7	41-45	5	Tax Type	MUST ENTER. (FTA Code) This code tells IDOR which tax you are making a payment for... Enter " 15031 " for RT-2 or RT-2-X returns -or- Enter " 15032 " for RPU-50 Accelerated Payments for Telecommunications
8	46-53	8	Initiation Date	MUST ENTER. YYYYMMDD. Please enter the date you are authorizing IDOR to initiate your debit.
9	54-63	10	Debit Amount	MUST ENTER. Dollars and Cents. Please enter the amount of money you are authorizing us to debit from your bank account.
10	64-76	13	Applied Credit Amount	MUST ENTER. Dollars and Cents. (Accelerated Payments only). Please enter the amount of credit you wish to apply towards your accelerated payments for this liability. Zero-fill this field if there is no credit amount to be applied or if this is a payment for the regular RT-2 return.
11	77-83	7	License number	
12	84-430	347	Space filled	Used by IDOR.

Form RT-2 - Record Layout Telecommunications Tax Return

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "701"
3	17-21	5	Sequence Number	Zero fill
4	22-29	8	Account ID	MUST ENTER. Account ID Number from Step 1.
5	30-33	4	Space filled	
6	34-39	6	Tax Period	MUST ENTER. YYYYMM. Tax Period from Step 1.
7	40-58	19	Space filled	Used by IDOR
8	59	1	AMENDED?	Must be a "1" if this is an AMENDED return.
9	60	1	FINAL RETURN?	Must be a "1" if this is your final return.
10	61	1	ADDRESS CHANGE?	Must be a "1" if an address change is needed.
11	62-87	26	Space filled	
12	88	1	Revision Number	Enter the revision number from the top right corner of the form.
Step 2: Figure your net gross charges subject to tax				
13	89-101	13	Line 9 – Gross Charges (defined on back of form) billed during the period for which you are filing this return.	
14	102-114	13	Line 10 – Total amount you received during the period for which you are filing this return on credit previously extended.	
15	115-127	13	Line 11 – Add Lines 9 & 10. This is your gross charges subject to tax	
16	128-140	13	Line 12a – Gross charges billed to the federal government	
17	141-153	13	Line 12b – Gross charges billed to the state of Illinois	
18	154-166	13	Line 12c – Tax-free sales billed to resellers	
19	167-179	13	Line 12d – Other (Amount is entered here – Identify your "other" deductions below.)	
20	180-192	13	Line 13 – Add Lines 12a through 12d. This amount is your total deduction.	
21	193-205	13	Line 14 – Subtract Line 13 from Line 11. This amount is your net gross charges subject to tax.	

**Form RT-2 - Record Layout (cont.)
Telecommunications Tax Return**

Field#	Columns	Length	Description	Comments
Step 3: Figure your tax due				
22	206-218	13	Line 15a – Amount of Line 14 subject to the current state and municipal tax rate	
23	219-231	13	Line 15b – Tax due at the current state and municipal rates	
24	232-244	13	Line 16a – Amount of Line 14 subject to tax at rates other than the current rates	
25	245-257	13	Line 16b – Tax due at rates other than the current tax rates	
26	258-270	13	Line 17 – Add Lines 15b & 16b. This is your total tax due.	
27	271-283	13	Line 18 – Tax you paid to other states on charges that are included on Line 17	
28	284-296	13	Line 19 – Subtract Line 18 from Line 17. This is the total Telecommunications Tax due.	
29	297-309	13	Line 20 – If you file this return and pay the amount due by the due date. Multiply Line 19 by 1% (.01).	
30	310-322	13	Line 21 – Subtract Line 20 from Line 19. This is your tax due after the discount.	
31	323-335	13	Line 22 – If you pay on a quarter-monthly basis, write the amount you paid in estimated payments.	
32	336-348	13	Line 23 – If Line 22 is greater than Line 21, subtract Line 21 from Line 22. This is the amount you overpaid.	
33	349-361	13	Line 24 – If Line 22 is less than Line 21, subtract Line 22 from Line 21. This is the balance due.	
34	362-374	13	Line 25 – Total credit you wish to apply from a credit memorandum.	
35	375-387	13	Line 26 – Subtract Line 25 from Line 24 and pay this amount. Make your check payable to "Illinois Department Of Revenue".	
Amended Forms (RT-2-X) only				
36	388-400	13	Line 27 – Amount Previously Paid	<i>(Space fill if not Amended Form.)</i>
37	401-413	13	Line 28 – Overpayment	<i>(Space fill if not Amended Form.)</i>
38	414-426	13	Line 29 – Underpayment	<i>(Space fill if not Amended Form.)</i>
39	427-448	22	Not Used	Space filled

**Form RT-2 - Record Layout (cont.)
Telecommunications Tax Return**

Field#	Columns	Length	Description	Comments
Identify your business. (From Step 1.)				
40	449-455	7	License number	
41	456-490	35	Taxpayer's Name	
42	491-550	60	Business' Name	
43	551-585	35	Business' Address	
44	586-605	20	City	
45	606-607	2	State	
46	608-616	9	ZIP Code	
47	617-676	60	Line 12d – Explain	Identify your "Other" deductions here.
48	677-682	6	Signature Code	Enter your 6 digit signature code (This is the code you selected to represent your electronic signature on the IL-8633-B.)
49	683-688	6	Space filled	Used by IDOR.
50	689	1	Not Used	Space filled
51	690-700	11	Space filled	Used by IDOR.
Step 4: Check the reason you are filing an amended return (RT-2-X only)				
52	701	1	Received a Notice of Overpayment	Enter a "Y" if applicable
53	702	1	Did you collect your overpayment from your customer	Enter a "y" for "yes" or "N" for "no"
54	703	1	Did you unconditionally refund the overpaid tax	Enter a "y" for "yes" or "N" for "no"
55	704	1	Computation error resulting in underpayment	Enter a "Y" if applicable
56	705	1	Error on schedule/attachment	Enter a "Y" if applicable
57	706	1	Should have taken a deduction	Enter a "Y" if applicable
58	707-766	60	Other deduction reason	
59	767	1	License # was incorrect	Enter a "Y" if applicable
60	768-774	7	Correct license number	
61	775	1	Reporting period incorrect	Enter a "Y" if applicable
62	776-781	6	Tax period 780-781 MM 776-777 CC (edit will plug) 778-779 YY	
63	782	1	Other	Enter a "Y" if applicable
64	783-842	60	Other description	
65	843-859	17	NOT USED	
66	860-925	66	Space filled	IDOR use - file name

Form RT-2-M - Record Layout Telecommunications Tax Schedule

(One record for each municipality/county listed in Step 2)

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "710"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	Account ID	Must be the same as on the return.
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return.
7	40-96	57	Space filled	Used by IDOR.
Step 2: Identify where net gross charges were billed				
8	97-104	8	Municipality/County Code	
9	105-108	4	Site Code	
10	109-143	35	Municipality/County Name	
11	144-156	13	Line 15a – Amount (per site) that represents net gross charges that are subject to the current state & municipal tax rates.	
12	157-169	13	Line 15b – Multiply Line 15a by the current tax rates.	
13	170-182	13	Line 16a – Amount (per site) that represents net gross charges that are subject to tax rates other than the current state & municipal tax rates.	
14	183-195	13	Line 16b – Multiply Line 16a by the correct tax rate.	
15	196-208	13	Line 17 – Total tax due (per site). Add Lines 15b & 16b.	
16	209-221	13	Line 18 – Amount (per site) of Line 17 paid to other states.	
17	222-448	227	Not Used	Space filled
18	449-455	7	License number	Enter number from Step 1.
19	456-689	234	Not Used	Space filled
20	690-700	11	Space filled	Used by IDOR.
21	701-859	159	Not used	
22	860-925	64	Space fill	Used by IDOR - file name