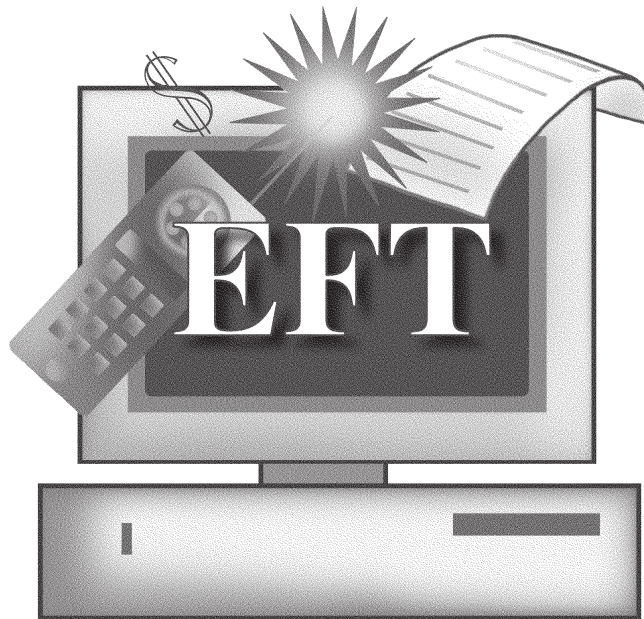




Illinois Department of Revenue



Electronic Funds Transfer Guide



December 2006

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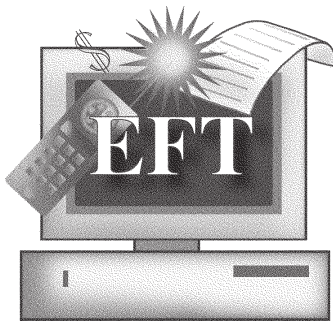
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General Information

What is the purpose of this booklet?

This booklet answers general questions about the Electronic Funds Transfer (EFT) process. It also

- ◆ explains some of the various payment options,
- ◆ identifies important dates that you should remember,
- ◆ contains Form EFT-1, Authorization Agreement for Electronic Funds Transfer, which you may need to complete to participate in this program, and
- ◆ identifies and explains the various tax payment format specifications.

What is “EFT”?

EFT is an electronic payment method that you use to pay your tax liabilities. Instead of writing a check for the amount of tax due, financial institutions are instructed to transfer the funds from your account to ours. We then apply the transferred amount to your liability.

EFT is **not** a way to file your return electronically — only a change in the way you make your tax payment. The fact that you make payments by EFT **does not** eliminate your requirement to file your tax forms timely.



You **do not**, however, need to mail us your payment voucher. For more information, see Page 8.



Visit our web site at **tax.illinois.gov** for other electronic payment options.

What are the benefits of using this program?

EFT offers you several benefits. Some of these benefits are listed below.

- ◆ You do not have any check-generating costs.
- ◆ You are no longer required to send us a payment voucher.
- ◆ You can have your account debits occur at regular and predictable intervals.
- ◆ You can participate in this program without significant up-front investment for computers or remittance processing hardware.

General Information

Must I participate in the EFT program?

You **must** participate in the EFT program if your annual tax liability for the preceding year meets or exceeds the annual threshold. The taxes and thresholds are listed below.

◆ Corporate income and replacement tax and estimated tax	\$200,000
◆ Withholding income tax	\$200,000
◆ Individual income tax and estimated tax	\$200,000
◆ Sales and use tax (Retailers' Occupation Tax, Service Occupation Tax, Service Use Tax, and Use Tax)	\$200,000
◆ Prepaid sales tax	\$200,000
◆ Gas revenue tax	\$200,000
◆ Electricity excise tax	\$200,000
◆ Tobacco products tax	\$200,000
◆ Telecommunications tax (Telecommunication taxpayers whose average monthly liability exceeds \$1,000 must participate in the EFT program.)	
◆ Cigarette tax (all stamp purchases must be paid for via EFT)	\$0
◆ Cigarette use tax (all stamp purchases must be paid for via EFT)	\$0
◆ Liquor revenue tax	\$200,000
◆ Liquor revenue airline tax	\$200,000
◆ Hotel operators' occupation tax	\$200,000

We will notify you by August 1 if you must make your payments by EFT during the following year.

You may voluntarily participate in the EFT program if we approve.

General Information

Some participants in the EFT program must complete and sign Form EFT-1, Authorization Agreement for Electronic Funds Transfer. (See Exhibit 1, Page 31.) If you are the designated agent and completing the form for your client, be sure to have the taxpayer sign and date the form in Part 7, unless you have a signed Form IL-2848-E, Power of Attorney for Electronic Processing, in your records for that taxpayer. If you do not, you must complete and keep Form IL-2848-E in your books and records and make it available to us at our request. After we receive your completed and properly signed Form EFT-1, we will send you payment instructions and the date you may begin making payments. If you are using one of our web applications, you do not need to complete Form EFT-1 if you will be initiating an ACH debit.

May I voluntarily participate in the EFT program?

You may voluntarily participate in the EFT program. However, in some cases you first must complete Form EFT-1. We normally process new forms within about 10 days of receipt.

We may terminate your voluntary participation status if you fail to meet our requirements, specifications, and procedures.

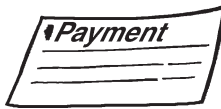


If you are the designated agent and completing the form for your client, be sure to have the taxpayer sign and date the form in Part 7, unless you have a signed Form IL-2848-E in your records for that taxpayer. If you do not, you must complete and keep Form IL-2848-E, in your books and records and make it available to us at our request.

General Information

Which tax payments do you accept by EFT?

The tax payments we accept are listed below.



Income tax payments accepted by EFT

◆ **Withholding tax payments and return payments**

Form IL-501, Illinois Withholding Income Tax Payment

Form IL-941, Illinois Quarterly Withholding Income Tax Return

◆ **Quarterly estimated tax payments**

Form IL-1120-ES, Estimated Income and Replacement Tax Payments for Corporations

Form IL-1040-ES, Estimated Income Tax Payment for Individuals

◆ **Automatic extension payments**

Form IL-505-B, Automatic Extension Payment (for corporations, small business corporations, partnerships, fiduciaries, or exempt organizations)

Form IL-505-I, Automatic Extension Payment (for individuals)



Sales and use tax payments accepted by EFT

◆ **Quarter-monthly payments**

Form RR-3, Sales and Use Tax Quarter-Monthly Payment (for accelerated sales and use tax filers)

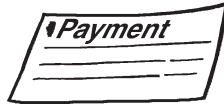
Form PST-3, Prepaid Sales Tax Quarter-Monthly Payment (for prepaid sales tax on motor fuel payments)

◆ **Monthly return payments**

Form ST-1, Sales and Use Tax Return

Form PST-1, Prepaid Sales Tax on Motor Fuel Return

General Information



Excise tax payments accepted by EFT

◆ **Estimated payments**

Form ICT-1, Electricity Distribution and Invested Capital Tax Estimated Payment

◆ **Quarter-monthly payments**

Form RPU-50, Quarter-Monthly Payment - [Gas, Telecommunications, Electric]

◆ **Monthly, quarterly, and annual return payments**

Form ICT-4, Electricity Distribution and Invested Capital Tax Return

Form RHM-1, Hotel Operators' Occupation Tax Return

Form RG-1, Gas Revenue Tax Return

Form RL-26, Liquor Revenue Return

Form RL-26-A, Liquor Revenue Airline Return

Form RPU-13, Electricity Excise Tax Return

Form RT-2, Telecommunications Tax Return

Form RT-10, Telecommunications Infrastructure Maintenance Fee Return

Form TP-1, Tobacco Products Tax Return

◆ **Order-invoice payments**

Form RC-1-A, Cigarette Tax Stamp Order-Invoice

◆ **Rental Housing Support Program Fee**

General Information

Must I send in my payment forms?

Do not send us the following payment forms if you are registered to send your payment to us by EFT:

- ◆ Form ICT-1
- ◆ Form IL-1040-ES
- ◆ Form IL-1120-ES
- ◆ Form IL-501
- ◆ Form IL-505-B
- ◆ Form IL-505-I
- ◆ Form PST-3
- ◆ Form RPU-50
- ◆ Form RR-3
- ◆ Form RPU-31

What forms must I still file?

You **must** file the following returns and invoice by the due date. The fact that you make payments by EFT **does not** eliminate your requirement to file your returns and invoice timely. Some taxes now have electronic filing options.



- ◆ Form ICT-4, Electricity Distribution and Invested Capital Tax Return
- ◆ Form IL-941, Illinois Quarterly Withholding Income Tax Return
- ◆ Form PST-1, Prepaid Sales Tax Return
- ◆ Form RC-1-A, Cigarette Tax Stamp Order-Invoice
- ◆ Form RC-6, Cigarette Revenue Return
- ◆ Form RC-6-A, Out-of-State Cigarette Revenue Return
- ◆ Form RG-1, Gas Revenue Tax Return
- ◆ Form RHM-1, Hotel Operators' Occupation Tax Return
- ◆ Form RL-26, Liquor Revenue Return
- ◆ Form RL-26-A, Liquor Revenue Airline Return
- ◆ Form RPU-13, Electricity Excise Tax Return
- ◆ Form RT-2, Telecommunications Tax Return
- ◆ Form RT-10, Telecommunications Infrastructure Maintenance Fee Return
- ◆ Form ST-1, Sales and Use Tax Return (If you use TeleFile to file your return, see Page 28.)
- ◆ Form TP-1, Tobacco Products Tax Return

General Information

What are the EFT payment options?

Illinois' EFT Program offers two primary payment options:

- ◆ Automated Clearing House debit (ACH debit)
- ◆ Automated Clearing House credit (ACH credit)

We also offer the Federal Reserve Wire Transfer (Fedwire) **only** as an emergency backup payment method.

What if I need additional assistance?

If you have questions or need help completing a return you may



visit our web site at

tax.illinois.gov



call us at

1 800 732-8866, 217 782-3336, or

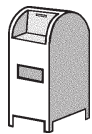
1 800 544-5304 our TDD (telecommunications device for the deaf)



visit our offices Monday through Friday for “walk-in” assistance

Walk-in hours at our Springfield office, at 101 West Jefferson Street, are 8:00 a.m. to 5:00 p.m.

Walk-in hours at our Chicago office, at 100 West Randolph Street, are 8:30 a.m. to 5:00 p.m.



write to us at

ILLINOIS DEPARTMENT OF REVENUE

PO BOX 19044

SPRINGFIELD IL 62794-9044

General Information

What if I have questions about the EFT Program?



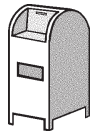
call our EFT staff weekdays between 7:45 a.m. and 4:15 p.m. at

217 782-6257



Send a fax to us at

217 524-8282



write to us at

ELECTRONIC FUNDS TRANSFER DIVISION
PO BOX 19015
SPRINGFIELD IL 62794-9015

What if I need forms or schedules?

If you need forms or schedules, you may



visit our web site at

tax.illinois.gov



call Illinois Tax Fax, our fax-on-demand service at

217 785-3400



call our 24-hour Forms Order Line at

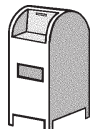
1 800 356-6302



visit one of our offices Monday through Friday

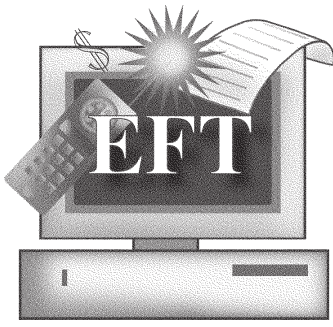
ILLINOIS DEPARTMENT OF REVENUE
101 WEST JEFFERSON STREET
SPRINGFIELD IL 62702

ILLINOIS DEPARTMENT OF REVENUE
100 WEST RANDOLPH STREET
CHICAGO IL 60601



write to us at

ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19015
SPRINGFIELD IL 62794-9015



EFT Payment Options

What does “ACH” mean?

“ACH” is an acronym that stands for “Automated Clearing House.” An ACH is a central distribution and settlement point where electronic debits and credits between financial institutions are cleared. The term includes any Federal reserve bank or an organization established by agreement with the National Automated Clearing House Association (NACHA). The NACHA is a clearing house where entries between banks or bank accounts are transmitted or received and who authorizes an electronic transfer of funds between such banks or bank accounts.

What is the ACH debit payment option?

An ACH **debit** is the electronic transfer of funds from your account when you instruct, or authorize us to instruct, our data collection service to transfer the funds. The funds then clear the ACH and are deposited in our account.

What must I do to transfer the funds by ACH debit?

If you are using one of our web applications, follow the instructions on the screen. If you are not using one of our web applications, we will send you a detailed set of instructions for your particular tax type once we have received your completed and signed Form EFT-1.

What is the ACH credit payment option?

An ACH **credit** is an electronic transfer that occurs when you tell your own financial institution to originate an entry for deposit into our account. We recommend that you contact your bank to determine what ACH services they offer and what fees they charge you when using this option.

EFT Payment Options

What must I do to transfer the funds by ACH credit?

To actually transfer funds, you must initiate a credit. Instruct your bank to transfer the amount of tax due from your bank account to your tax account with us. Your bank will insert a “trace number” into the payment transaction. The trace number is used to verify that your payment was transferred. In addition to the payment amount, your account posting information is sent with the funds transfer using the CCD+ format. “CCD+” is a standard format used to accept tax payments by means of the ACH credit. A copy of the CCD+ format is included in this booklet (see Exhibit 2, Pages 33 through 39).

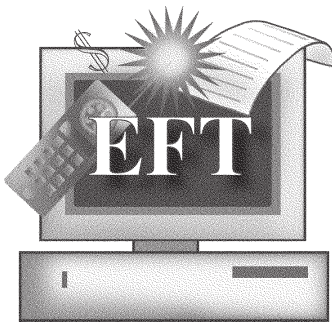
We will send you a detailed set of instructions about how the ACH credit option works if you choose this option on your completed Form EFT-1.

What is the Federal Reserve Wire Transfer (Fedwire) payment option?

A Federal Reserve Wire Transfer, or “Fedwire,” is any transaction that uses the national electronic payment system to transfer funds through Federal Reserve Banks. You originate a transaction at your own financial institution, but you use the Federal Reserve banking system to debit your own bank account and credit your funds to the State Treasury.



We offer this option only as an emergency backup for an ACH debit or ACH credit. Fedwires have costs associated with them for both the initiator and the receiver. Contact us at 217 782-6257 before trying to initiate a wire transfer.



Payment Due Dates

When is my EFT payment due?

Your required payment due date does not change when making your payment by EFT. The due dates vary by tax type.

To be considered timely paid, you must initiate the payment on or before the due date and request a payment date no later than the due date. If a payment date of the due date is unavailable, then you must request a payment date no later than your financial institution's next available business day after the due date.

What if my due date is on a weekend or holiday?

If your due date is on a weekend or an observed holiday, your payment is due the **next** business banking day following the weekend or holiday.

If you are electronically filing your return and your payment in the same transaction, please refer to the specific electronic filing guide instructions for the correct due dates and deadlines for the tax you are paying.

For EFT purposes, the information contained in this section generally explains the due dates for the respective tax types. See Pages 16 through 24 for specific due dates by tax type.

What if my payment is not timely paid?

If your payment is not timely paid, you may be subject to penalties and interest.



The provisions of Section 1.25 of the Statute on Statutes, [5 ILCS 70/1.25] **do not** apply to EFT payments because these payments are not sent by mail.

If a payment delay occurs for which you are not responsible, we will ask you to send us proof of your good-faith attempt to transfer funds by the due date. We then will review your account, the information you provide, and our rules and regulations to determine whether or not you have "reasonable cause" for transmitting your payment late.

Payment Due Dates

Examples of situations for which reasonable cause applies are listed below.

- ◆ The inability to gain access to the EFT system on the required date because of a system failure beyond your reasonable control.

For example:

- In the case of ACH debit transactions, you cannot make contact with the system to provide an instruction to transfer funds from your account, or
 - In the case of ACH credit transactions, your bank cannot gain access to the ACH network to arrange for a deposit.
- ◆ The failure of the EFT system to properly apply your payment.

What are the specific tax payment due dates?

The payment due dates are listed by the following tax types:

- ◆ **Income tax** (Corporate Income and Replacement Tax, Withholding Income Tax, and Individual Income Tax)
- ◆ **Sales and use tax and prepaid sales tax** (Retailers' Occupation Tax, Service Occupation Tax, Service Use Tax, and Use Tax)
- ◆ **Excise taxes** (Electricity Distribution and Invested Capital Tax, Gas Revenue Tax, Electricity Excise Tax, Telecommunications Tax, Telecommunications Infrastructure Maintenance Fees, and Tobacco Products Tax, Cigarette and Cigarette Use Tax, Liquor Revenue Tax, Liquor Revenue Airline Tax, Rental Housing Support Program Surcharge, and Hotel Operators' Occupation Tax)

Payment Due Dates

Income taxes payment due dates

Withholding income tax

When an employer pays employees, the income tax withheld “**accumulates**” until it is paid to us. Once the accumulated withholding amount reaches \$500 and \$1,000 within specific time frames, a payment may be due earlier and may be due more often. It is the employer’s responsibility to make timely payments and file timely tax returns.

Up to 12 weekly payments may be due for a quarter. Generally, if employees are paid weekly and the amount withheld each week is over \$1,000, twelve payments of the withheld tax are due.

When are withholding tax payments due?

If you have accumulated*	your withholding payment is due on or before
less than \$500 last year and less than \$500 this year	January 31 of the following year
\$500 or more last year or this year, but less than \$500 a month this year	last day of the month following the last month of each quarter
more than \$500 but not more than \$1,000 on the last day of the quarter’s <ul style="list-style-type: none">• first month →• second month →• third month →	the 15th day of the 2nd month of the quarter the 15th day of the 3rd month of the quarter the last day of the month following the last month of the quarter
more than \$1,000 at the end of any semi-monthly period (i.e., 15th and last day of the month)	the 3rd banking day following the close of the semi-monthly period
more than \$1,000 at the end of any quarter-monthly period (i.e., 7th, 15th, 22nd, and last day of each month)	the 3rd banking day following the close of the quarterly-monthly period

* See above “accumulated” information. If you pay electronically, do **not** send a paper Form IL-501.

If the total accumulated tax you are paying is from two different quarters, you must send two payments, one for each quarter you are paying. If you do not, we will apply your payment to one quarter only.



For more information, see IL-700, Illinois Payroll/Withholding Income Tax Returns and Instructions.



Remember, you **must file** Form IL-941, Illinois Quarterly Withholding Income Tax Return, by the due date.

Income tax

◆ Quarterly estimated income tax payments

If you report and pay tax on a calendar-year basis, your estimated payments are due on or before:

- ◆ April 15,
- ◆ June 15,
- ◆ September 15, and
- ◆ December 15 (for corporations) or January 15 (for individuals).

Payment Due Dates

If you report and pay tax on a fiscal-year basis, your estimated payments are due on or before the:

- ◆ 15th day of the 4th month of the tax year,
- ◆ 15th day of the 6th month of the tax year,
- ◆ 15th day of the 9th month of the tax year,
- ◆ 15th day of the 12th month of the tax year (for corporations) or
- ◆ 15th day of the first month of the following tax year (for individuals).

DO NOT file Form IL-1120-ES or Form IL-1040-ES.

◆ **Automatic extension payments**

Payments for an extension of time to file an annual corporate return are due on or before the 15th day of the 3rd month following the end of the tax year. Payments for an extension of time to file an annual individual return are due on or before the 15th day of the 4th month following the end of the tax year.

DO NOT file Form IL-505-B or Form IL-505-I.

Calendar						
S	M	T	W	TH	F	S

Sales and use tax payment due dates

◆ **Quarter-monthly payments**

Quarter-monthly payments are due on or before the 7th, 15th, 22nd, and last day of the month. Please refer to your EFT-2, Sales and Use Tax Quarter-Monthly Payment Schedule, for your actual due dates.

DO NOT file Form RR-3.

◆ **Monthly return payments**

Your payment for your Form ST-1, Sales and Use Tax Return, is due on or before the 20th day of the month following the month the tax liability was incurred. For example, the liability for the month of January is due on or before February 20th.



Remember, you **must file** Form ST-1, Sales and Use Tax Return, by the due date.

Payment Due Dates

Calendar						
S	M	T	W	TH	F	S

Prepaid sales tax payment on motor fuel due dates

◆ **Quarter-monthly payments**

Quarter-monthly payments are due on or before the 7th, 15th, 22nd, and last day of the month. Please refer to your EFT-3, Prepaid Sales Tax Quarter-Monthly Payment Schedule, for your actual due dates.

DO NOT file Form PST-3.

◆ **Monthly return payments**

Your payment for your Form PST-1, Prepaid Sales Tax Return, is due on or before the 20th day of the month following the month the tax liability was incurred. For example, the liability for the month of January is due on or before February 20th.



Remember, you **must file** Form PST-1, Prepaid Sales Tax Return, by the due date.

Calendar						
S	M	T	W	TH	F	S

Excise taxes payment due dates

Electricity Distribution and Invested Capital Tax

◆ **Estimated payments**

Estimated payments are due on or before:

- ◆ March 15,
- ◆ June 15,
- ◆ September 15, and
- ◆ December 15.

DO NOT file Form ICT-1.

◆ **Annual return payments**

Your payment for your Form ICT-4, Electricity Distribution and Invested Capital Tax Return, is due on or before March 15th following the close of your tax period.



Remember, you **must file** Form ICT-4, Electricity Distribution and Invested Capital Tax Return, by the due date.

Payment Due Dates

Calendar						
S	M	T	W	TH	F	S

Gas Revenue Tax

◆ Quarter-monthly payments

Quarter-monthly payments are due on or before the 7th, 15th, 22nd, and last day of the month for that month's liability.

DO NOT file Form RPU-50.

◆ Monthly return payments

Your payment for your Form RG-1, Gas Revenue Tax Return, is due on or before the 15th day of the month following the month for which you are filing. For example, a return payment for the month of January is due on or before February 15 of the same year.



Remember, you **must file** Form RG-1, Gas Revenue Tax Return, by the due date.

◆ Quarterly return payments

Your payment for your Form RG-1, Gas Revenue Tax Return, is due on or before the last day of the month following the quarter for which you are filing. For example, a return payment for the 1st quarter is due on or before April 30 of the same year.



Remember, you **must file** Form RG-1, Gas Revenue Tax Return, by the due date.

◆ Annual return payments

Your payment for your Form RG-1, Gas Revenue Tax Return, is due on or before January 31 of the year following the year for which you are filing. For example, a return payment for calendar year 2006 is due on or before January 31, 2007.



Remember, you **must file** Form RG-1, Gas Revenue Tax Return, by the due date.

Calendar						
S	M	T	W	TH	F	S

Electricity Excise Tax

◆ Quarter-monthly payments

Quarter-monthly payments are due on or before the 7th, 15th, 22nd, and last day of the month for that month's liability.

DO NOT file Form RPU-50.

Payment Due Dates

◆ **Monthly return payments**

Your payment for your Form RPU-13, Electricity Excise Tax Return, is due on or before the 15th day of the month following the month for which you are filing. For example, a return payment for the month of June is due on or before July 15 of the same year.



Remember, you **must file** Form RPU-13, Electricity Excise Tax Return, by the due date.

◆ **Quarterly return payments**

Your payment for your Form RPU-13, Electricity Excise Tax Return, is due on or before the last day of the month following the quarter for which you are filing. For example, a return payment for the 1st quarter is due on or before April 30 of the same year.



Remember, you **must file** Form RPU-13, Electricity Excise Tax Return, by the due date.

◆ **Annual return payments**

Your payment for your Form RPU-13, Electricity Excise Tax Return, is due on or before January 31 of the year following the year for which you are filing. For example, a return payment for calendar year 2006 is due on or before January 31, 2007.



Remember, you **must file** Form RPU-13, Electricity Excise Tax Return, by the due date.

Calendar						
S	M	T	W	TH	F	S

Telecommunications Tax

◆ **Quarter-monthly payments**

Quarter-monthly payments are due on or before the 7th, 15th, 22nd, and last day of the month for that month's liability.

DO NOT file Form RPU-50.

◆ **Monthly return payments**

Your payment for your Form RT-2, Telecommunications Tax Return, is due on or before the last day of the month following the month for which you are filing. For example, a return payment for the month of June is due on or before July 31 of the same year.



Remember, you **must file** Form RT-2, Telecommunications Tax Return, by the due date.

Payment Due Dates

◆ **Quarterly return payments**

Your payment for your Form RT-2, Telecommunications Tax Return, is due on or before the last day of the month following the quarter for which you are filing. For example, a return payment for the 1st quarter is due on or before April 30 of the same year.



Remember, you **must file** Form RT-2, Telecommunications Tax Return, by the due date.

◆ **Annual return payments**

Your payment for your Form RT-2, Telecommunications Tax Return, is due on or before January 31 of the year following the year you are filing. For example, a return payment for calendar year 2006 is due on or before January 31, 2007.



Remember, you **must file** Form RT-2, Telecommunications Tax Return, by the due date.

Telecommunications Infrastructure Maintenance Fee

◆ **Monthly return payments**

Your payment for your Form RT-10, Telecommunications Infrastructure Maintenance Fee Return, is due on or before the 30th day of the month following the month for which you are filing. For example, a return payment for the month of January is due on or before February 28 of the same year.



Remember, you **must file** Form RT-10, Telecommunications Infrastructure Maintenance Fee Return, by the due date.

◆ **Quarterly return payments**

Your payment for your Form RT-10, Telecommunications Infrastructure Maintenance Fee Return, is due on or before the 15th day of the month following the quarter for which you are filing. For example, a return payment for the 1st quarter is due on or before April 15 of the same year.



Remember, you **must file** Form RT-10, Telecommunications Infrastructure Maintenance Fee Return, by the due date.

Calendar						
S	M	T	W	TH	F	S

Payment Due Dates

Calendar						
S	M	T	W	TH	F	S

Tobacco Products Tax

◆ Monthly return payments

Your payment for your Form TP-1, Tobacco Products Tax Return, is due on or before the 15th day of the month following the month for which you are filing. For example, a return payment for the month of January is due on or before February 15 of the same year.



Remember, you **must file** Form TP-1, Tobacco Products Tax Return, by the due date.

Payment due dates for additional excise taxes

Calendar						
S	M	T	W	TH	F	S

Cigarette and Cigarette Use Taxes

◆ Order-invoice payments

Your payment for your Form RC-1-A, Cigarette Tax Stamp Order-Invoice, is due when you submit your Form RC-1-A.



Remember, you **must file** Form RC-6, Cigarette Revenue Return, or RC-6-A, Out-of-State Cigarette Revenue Return, by the due date.

Hotel Operators' Occupation Tax

Calendar						
S	M	T	W	TH	F	S

◆ Monthly return payments

Your payment for your Form RHM-1, Hotel Operators' Occupation Tax Return, is due on or before the last day of the month following the month for which you are filing. For example, a return payment for the month of January is due on or before February 28 of the same year.



Remember, you **must file** Form RHM-1, Hotel Operators' Occupation Tax Return, by the due date.

Payment Due Dates

◆ Annual return payments

Your payment for your Form RHM-1, Hotel Operators' Occupation Tax Return, is due on or before January 31 of the year following the year for which you are filing. For example, a return payment for calendar year 2006 is due on or before January 31, 2007.



Remember, you **must file** Form RHM-1, Hotel Operators' Occupation Tax Return, by the due date.

Calendar						
S	M	T	W	TH	F	S

Liquor Revenue Tax

◆ Monthly return payments

Your payment for your Form RL-26, Liquor Revenue Return, is due on or before the 15th day of the month following the month for which you are filing. For example, a return payment for the month of April is due on or before May 15 of the same year.



Remember, you **must file** Form RL-26, Liquor Revenue Return, by the due date.

Calendar						
S	M	T	W	TH	F	S

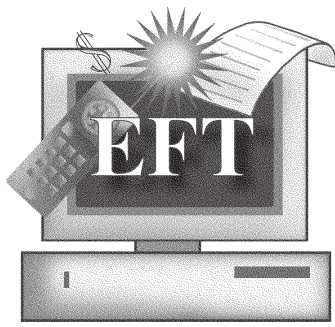
Liquor Revenue Airline Tax

◆ Monthly return payments

Your payment for your Form RL-26-A, Liquor Revenue Airline Return, is due on or before the 15th day of the month following the month for which you are filing. For example, a return payment for the month of March is due on or before April 15 of the same year.



Remember, you **must file** Form RL-26-A, Liquor Revenue Airline Return, by the due date.



Frequently Asked Questions

What should I do if I do not owe any tax for a reporting period?

If you do not owe any tax for a reporting period, that is, your tax equals zero (0.00), **do not initiate** an ACH transaction. We do not require a zero-dollar transaction. However, you must file any required tax returns.

Can I use an overpayment or credit from a prior liability period?

Yes. If we have verified and approved an overpayment or credit memorandum for Forms RR-3, or PST-3, you may use this credit. To use your credit, please fax us a copy of your credit memorandum or Form SOA-1, Statement of Account, at least one day before the payment due date. Tell us the amount of the credit you would like to use and to what tax payments you would like to have the credit applied.



Fax this information to the EFT Division weekdays between 8:00 a.m. and 4:30 p.m. at 217 524-8282.



If you have any questions, please call the EFT staff at 217 782-6257.

If you have a credit memorandum and you want to apply it towards tax you owe, as reported on your Forms ICT-1, ICT-4, RG-1, RHM-1, RL-26, RL-26-A, RPU-13, RPU-50, RT-2, RT-10, or TP-1, you must write the amount you wish to use on the appropriate line of the form.



If you have any questions about using a credit memorandum for any of these forms, please call our Excise Taxes Division weekdays between 8:00 a.m. and 4:30 p.m. at 217 785-5851.

For all other credits and overpayments, you must continue to follow the instructions for your forms.

Frequently Asked Questions

Do I report cents if I owe an even-dollar amount?

Yes. Always report cents even though they may be zero (0.00).

What if I make payments for different tax returns or payment vouchers?

If you make multiple payments to us for more than one type of tax return or payment voucher, you must initiate separate transactions.

May I initiate a payment today to be debited at a later date?

You may make payments for future due dates, also known as warehousing, if you use the ACH debit option and place a call to our data collection service or use one of our web applications. You may warehouse payments up to 180 days in advance. You will receive a confirmation acknowledging each transaction. Your account will be debited on the dates you specify.

Warehousing of all Form RC-1-A payments are handled by the department.



If you have any questions, please call the EFT staff at 217 782-6257.

May I change previously reported EFT payment information?

In some cases, you may change previously reported EFT payment information. If you are using ACH debit, you **must** complete your change by the specific deadline stated in your instructions.

If you are using ACH credit, have your bank initiate another ACH credit transaction for the amount your tax was underpaid. If you overpaid, call us for assistance in getting the proper credit or refund of any overpayment.



Call our Taxpayer Assistance Division at 1 800 732-8866 or 217 782-3336, or 1 800 544-5304, our TDD (telecommunications device for the deaf).

Frequently Asked Questions

What if I need to make a notice or assessment payment?

You must mail a paper remittance, such as a check or money order, if you need to pay an account balance. Mail your payment to the address on the notice or assessment.

What if I change financial information or institutions?

If you have selected the ACH debit option and you are changing financial information, you must notify us in writing or by completing another Form EFT-1. (You do not have to notify us if you are using one of our web applications.) Be sure to tell us the effective date of the financial changes.



If you prefer, you may fax us your changes at 217 524-8282.

If you selected the ACH credit option and you change financial information, you do not need to contact us. Your financial institution may initiate an ACH “pre-note.”

What if my account information changes?

You must report all changes in business account information (*e.g.*, name, address, telephone number, or contact person) to us so that your account remains current.



To report changes in business account information, call our Taxpayer Assistance Division at 1 800 732-8866 or 217 782-3336, or 1 800 544-5304, our TDD (telecommunications device for the deaf).



If you prefer, you may fax us your changes at 217 524-8282.

Frequently Asked Questions

Must a designated agent report changes in client status?

Yes. You must tell us if you are a designated agent and have been making payments on behalf of a taxpayer who no longer receives your services.



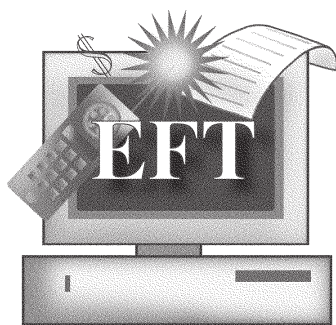
To report changes, call our Taxpayer Assistance Division at 1 800 732-8866 or 217 782-3336, or 1 800 544-5304, our TDD (telecommunications device for the deaf).



If you prefer, you may fax us your changes at 217 524-8282.

How do I make my payments if I file my return electronically?

If you file your return electronically, please see your specific instructions, or your electronic filing guide, to find specifications and deadlines for making your payment.



What exhibits are included?

This chapter contains two exhibits.

◆ **Form EFT-1, Authorization Agreement for Electronic Funds Transfer**

This is the form that you must complete in order to participate in the EFT program unless you are using one of our web applications.

◆ **ACH Credit Tax Payment Format Specifications (CCD+)**

This section includes specifications and implementation considerations. (See Pages 33 through 39.)

- ◆ National Automated Clearing House Association (NACHA)
- ◆ Record formats
- ◆ NACHA record formats for CCD+ entries flow

We have included footnotes that explain how fields must be used with the TXP convention, where applicable.

Notes



Illinois Department of Revenue

EFT-1 Authorization Agreement for Electronic Funds Transfer

Step 1: Check the reason you are completing Form EFT-1

Initial set up Change(s) to previously submitted information* Effective date of change: ___/___/___
 *Specify change _____

Step 2: Identify the taxpayer

1 Taxpayer's name _____ 3 Federal employer identification number (FEIN) _____
 2 Address _____ 4 Illinois business tax number (IBT no.) _____
 City _____ State _____ ZIP _____ 5 Social Security number (SSN) _____

Step 3: Complete designated agent information - Only if a designated agent will be making payments.

6 Designated agent's name _____ 8 Contact person's name _____
 7 Address _____ 9 (_____) (_____) Telephone Fax
 City _____ State _____ ZIP _____ 10 Signature authorization for EFT Program (Authorized officer of designated agent)

Step 4: Identify your EFT contact person

11 Contact person's name - Please print _____ 13 (_____) (_____) Telephone Fax
 12 E-mail address _____

Step 5: Check your ACH option

Debit - see instructions Credit - Go to Step 6.

14 Financial institution's name _____ 17 Account type: Business or Individual/Consumer
 Checking or Savings
 15 Name on account _____
 16 Account number _____ 18 Routing transit number _____

Step 6: Check the authorized payments

Business income tax <input type="checkbox"/> IL-1120-ES	<input type="checkbox"/> IL-505-B	<input type="checkbox"/> IL-1023-CES	Electricity dist. & invested capital	<input type="checkbox"/> ICT-1	<input type="checkbox"/> ICT-4
Withholding income tax	<input type="checkbox"/> IL-501	<input type="checkbox"/> IL-941	Gas revenue and gas use tax	<input type="checkbox"/> RPU-50	<input type="checkbox"/> RG-1
Individual income tax	<input type="checkbox"/> IL-1040-ES	<input type="checkbox"/> IL-505-1	Electricity excise tax	<input type="checkbox"/> RPU-50	<input type="checkbox"/> RPU-13
Sales, service and use tax	<input type="checkbox"/> RR-3	<input type="checkbox"/> ST-1	Telecom taxes - state & local	<input type="checkbox"/> RPU-50	<input type="checkbox"/> RT-2
Motor vehicle renting tax		<input type="checkbox"/> ART-1	Telecom infrastructure maint. fee		<input type="checkbox"/> RT-10
Chicago soft drink tax		<input type="checkbox"/> ST-14	Tobacco products tax		<input type="checkbox"/> TP-1
County motor fuel tax		<input type="checkbox"/> CMFT-1	Cigarette tax (ACH debit option only)		<input type="checkbox"/> RC-1-A
MPEA food & beverage tax		<input type="checkbox"/> ST-4	Hotel tax		<input type="checkbox"/> RHM-1
Prepaid sales tax	<input type="checkbox"/> PST-3	<input type="checkbox"/> PST-1	Liquor tax		<input type="checkbox"/> RL-26
			Liquor airline tax		<input type="checkbox"/> RL-26-A

Step 7: Sign and complete

Under penalties of perjury, I state that I have examined this form and to the best of my knowledge it is true, correct, and complete. The Illinois Department of Revenue is authorized to use this information in accordance with the Department of Revenue Law of the Civil Administrative Code of Illinois and all applicable Illinois tax acts. This agreement shall remain in force until the department receives written notification from the taxpayer.

_____/_____/_____
 Signature of taxpayer, authorized officer, or partner Title Date

Form EFT-1 Instructions

General Information

What if I need help?

If you need assistance, please see Booklet EFT-8, Electronic Funds Transfer Guide, for more information. If you prefer, you may call our Springfield office weekdays between 7:45 a.m. and 4:15 p.m. at **1 800 732-8866, 217 782-3336**, or **1 800 544-5304**, our TDD (telecommunications device for the deaf). You also may visit our web site at tax.illinois.gov or write to us at

**ELECTRONIC FUNDS TRANSFER DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19015
SPRINGFIELD IL 62794-9015**

Can I use EFT to make all my tax payments?

The payments listed in Step 6 can be made electronically using EFT. If you choose the ACH debit option (where we debit your account), you must complete a separate Form EFT-1 for each account from which you will make payments.

Specific Instructions

Step 1: Check the reason you are completing Form EFT-1

Check whether this is an initial registration to authorize Electronic Funds Transfer (EFT) or changing information provided previously.

To keep registration information up-to-date, specify any financial or business information changes (*e.g.*, name, address, telephone, account and routing numbers). Include the effective date for the change(s). Attach additional sheets if necessary.

Step 2: Identify the taxpayer

Provide the following taxpayer information

- Name and address
- Federal employer identification number (FEIN)
- Illinois business tax number (IBT no.)
- Social Security number (SSN) if paying Illinois individual income taxes by EFT.

Step 3: Complete designated agent information

If a designated agent will be transferring payments, complete Step 3. If the designated agent is completing Form EFT-1 on behalf of a taxpayer, the taxpayer must sign Step 7, unless a signed Form IL-2848-E is kept in the designated agent's books and records.

Note If the ACH debit option will be used and the bank account is the designated agent's, an authorized officer of the agent must sign in Step 3, Line 10 to authorize us to debit that account.

Step 4: Identify your EFT contact person

An EFT contact person should be the person who will be initiating and making the payment transfer. Include the telephone, fax and e-mail address (if applicable).

Step 5: Check your ACH option

ACH credit option - an electronic transfer where you authorize your financial institution to withdraw from your account and deposit into our account using your financial institution's system. Detailed instructions will be forwarded when your Form EFT-1 is processed.

Note Contact your financial institution for the ACH services available and fees that may be associated.

ACH debit option - an electronic transfer of funds from your account into our account. You authorize our agent to initiate the transaction on the date that you select. Detailed instructions will be forwarded when your Form EFT-1 is processed.

Internet option - we have developed internet applications that allow you to make your payments electronically via the internet. However, not all of the internet applications listed below require the completion of Form EFT-1. We currently provide applications for

- Individual income tax (IL-1040-ES & IL-505-I)
- Sales, service and use tax (ST-1)
- Withholding income tax (IL-501)
- Gas tax (RLG-1 & RP-50)
- Telecommunications tax (RT-2 & RPU-50)
- Rental housing support program surcharge

Note Please see the specific web application to determine whether or not you must complete Form EFT-1.

Note Visit our web site for new applications at tax.illinois.gov.

Step 6: Check the authorized payments

Check which payments and fees you will pay by EFT.

Step 7: Sign and complete

The signature of the taxpayer, authorized officer, or partner is required, as well as the title and date (even if you are using a designated agent). Fax Form EFT-1 at **217 524-8282** or mail Form EFT-1 to

**ELECTRONIC FUNDS TRANSFER DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19015
SPRINGFIELD IL 62794-9015**

ACH Credit Tax Payment Format Specifications

The ACH credit tax payment specifications and implementation considerations are shown below.

◆ **National Automated Clearing House Association (NACHA)**

◆ **Record formats**

◆ **NACHA record formats for CCD+ entries flow in the following order:**

- ◆ File Header Record
- ◆ Company/Batch Header Record
- ◆ Entry Detail Record
- ◆ Addenda Record (Carries an 80 character free form field)
- ◆ Company/Batch Control Record
- ◆ File Control Record

The following pages contain NACHA formats and footnotes that explain how fields are to be utilized in conjunction with the TXP convention. For more specific information on NACHA formats, specifications, and definitions, see the NACHA rule book.

ACH File Record Format for All Entries

File Header Record

Data Element Name	Record Type	Priority Code	Immediate Destination	Immediate Origin	Transmission Date	Transmission Time	File ID Modifier	Record Size	Blocking Factor	Format Code	Immediate Destination Name	Immediate Origin Name	Reference Code
Field Inclusion Requirement	M	R	M	M	M	O	M	M	M	M	M	M	O
Contents	'1'	Numeric	bTTTTAAAC	bTTTTAAAC	YYMMDD	HHMM	Alphameric	'094'	'10'	'1'	Alphameric	Alphameric	Alphameric
Length	1	2	10	10	6	4	1	3	2	1	23	23	8
Position	01-01	02-03	04-13	14-23	24-29	30-33	34-34	35-37	38-39	40-40	41-63	64-86	87-94

File Control Record

Data Element Name	Record Type Code	Batch Count	Block Count	Entry/Addenda Count	Entry Hash	Total Debit Entry Dollar Amount in File	Total Credit Entry Dollar Amount in File	Reserved
Field Inclusion Requirement	M	M	M	M	M	M	M	N/A
Contents	'9'	Numeric	Numeric	Numeric	Numeric	\$\$\$\$\$\$\$\$cc	\$\$\$\$\$\$\$\$cc	blank
Length	1	6	6	8	10	12	12	39
Position	01-01	02-07	08-13	14-21	22-31	32-43	44-55	56-94

ACH Batch Record Format for All Entries

Company/Batch Header Record

Data Element Name	Record Type Code	Service Class Code	Company Name	Company Discretionary Data	Company Identification	Standard Entry Class Code	Company Entry Description	Company Descriptive Date	Effective Entry Date	Settlement Date (Julian)	Originator Status Code	Originating DFI Identification	Batch Number
Field Inclusion Requirement	M	M	M	O	R	M	M	O	R	Inserted by receiving ACH	M	M	R
Contents	'5'	Numeric	Alphameric	Alphameric	Alphameric	Alphameric	Alphameric	Alphameric	YYMMDD	Numeric	Alphameric	TTTTAAAA	Numeric
Length	1	3	16	20	10	3	10	6	6	3	1	8	7
Position	01-01	02-04	05-20	21-40	41-50	51-53	54-63	64-69	70-75	76-78	79-79	80-87	88-94

Company/Batch Control Record

Data Element Name	Record Type Code	Service Class Code	Entry/ Addenda Count	Entry Hash	Total Debit Entry Dollar Amount	Total Credit Entry Dollar Amount	Company Identification	Message Authentication Code	Reserved	Originating DFI Identification	Batch Number
Field Inclusion Requirement	M	M	M	M	M	M	R	O	N/A	M	R
Contents	'8'	Numeric	Numeric	Numeric	\$\$\$\$\$\$\$\$\$cc	\$\$\$\$\$\$\$\$\$cc	Alphameric	Alphameric	blank	TTTTAAAA	Numeric
Length	1	3	6	10	12	12	10	19	6	8	7
Position	01-01	02-04	05-10	11-20	21-32	33-44	45-54	55-73	74-79	80-87	88-94

¹ The information contained in this field is to be determined by the originator (corporation).

Sequence of Records for CCD Entries

Entry Detail Record

Data Element Name	Record Type Code	Transaction Code	Receiving DFI Identification	Check Digit	DFI Account Number	Amount	Individual Identification Number	Individual Name	Discretionary Data	Addenda Record Indicator	Trace Number
Field Inclusion Requirement	M	M	M	M	R	M	O	R	O	M	M
Contents	'6'	Numeric	TTTTAAAA	Numeric	Alphameric	\$\$\$\$\$\$\$\$\$cc	Alphameric ²	Alphameric ³	Alphameric	Numeric	Numeric
Length	1	2	8	1	17	10	15	22	2	1	15
Position	01-01	02-03	04-11	12-12	13-29	30-39	40-54	55-76	77-78	79-79	80-94

Addenda Record

Data Element Name	Record Type Code	Addenda Type Code	Free Form	Special Addenda Sequence Number	Entry Detail Sequence Number
Field Inclusion Requirement	M	M	O	M	M
Contents	'7'	'05'	Alphameric ⁴	Numeric	Numeric
Length	1	2	80	4	7
Position	01-01	02-03	04-83	84-87	88-94

² The information contained in this field may be determined by the originator (corporation).

³ The information contained in this field may be determined by the receiver.

⁴ This field carries the remittance information in the TXP format.

Tax Payment (TXP) Addendum (CCD+) Format

Field number	Field name data elements and separators	Field requirements	Data element type	Min/max use	Contents
	Segment Identifier	M			TXP
	Separator				*
TXP01	Taxpayer ID	M	AN	1/15	XXXXXXXXXXXXXXXXXX
	Separator				*
TXP02	Tax Type Code	M	ID	1/5	XXXXX
	Separator				*
TXP03	Tax Period End Date	M	DT	6/6	YYMMDD
	Separator				*
TXP04	Amount Type	M	ID	1/1	X
	Separator				*
TXP05	Amount	M	N2	1/10	\$\$\$\$\$\$\$cc
	Separator				*
TXP06	Amount Type	O	ID	1/1	X
	Separator				*
TXP07	Amount	C	N2	1/10	\$\$\$\$\$\$\$cc
	Separator				*
TXP08	Amount Type	O	ID	1/1	X
	Separator				*
TXP09	Amount	C	N2	1/10	\$\$\$\$\$\$\$cc
	Separator				*
TXP10	Taxpayer Verification	O	AN	1/6	XXXXXX
	Terminator	M			\

“AN” The string type data element is symbolized by the representation, AN. Contents of string type data elements are a sequence of letters, digits, spaces, and/or special characters. The contents shall be left-justified. Trailing spaces should be suppressed unless they are necessary to satisfy a minimum length requirement.

“AMOUNT” The Amount fields are used to carry the dollar amount(s) owed and/or being paid. Only one amount field (TXP05) is required; the other two amount fields (TXP07 and TXP09) are conditional upon the presence of the amount type fields (TXP06 and TXP08 respectively). Thus, if TXP06 is not utilized, then TXP07 will not appear in the convention. When the amount field is used, it should always contain cents (cc).

“AMOUNT TYPE” The amount type is used to identify the type of amount that follows. To date, identified values include, T for Tax (this is the only item used in Illinois presently), I for Interest, P for Penalty, S for State, L for Local, and C for City. It is expected that each state will adopt its own table of amount types and share this information with their corporate taxpayers.

“CONDITIONAL (C)” The presence of this field (data element) is dependent on the value or presence of other fields (data elements) in the convention.

“DT” The date type data element is symbolized by the representation, DT. Format for the date type is YYMMDD. YY is the last two digits of the year (00-99), MM is the numeric value of the month (01-12), and DD is the numeric value of the day (01-31).

“DATA ELEMENT TYPE” The Data Element Type identifies the type of information contained in the data element (field). For instance, AN, ID, DT, N2.

“FIELD REQUIREMENT” The field requirement of a field (data element) indicates whether the field is mandatory (M), optional (O), or conditional (C).

“ID” The identifier type data element is symbolized by the representation, ID. An identifier data element shall always contain a value from a predefined list of values.

“MANDATORY (M)” This field (data element) shall appear in the convention.

“MIN/MAX USE” The min/max use of a field specifies the minimum and maximum length of a particular field. For example, 1/6 indicates that this data element must carry at least one character, but not more than 6.

“**N2**” The numeric type of field (data element) is represented by the two position representation, N2. N indicates numeric and 2 indicates the decimal places to the right of a fixed, implied decimal point. The decimal point is not transmitted. It is intended that this number will always be positive for the TXP application. In the TXP convention the amount fields are defined as N2 type data elements. Thus, \$1200.00 would look as follows: *120000*. Note for zero dollar amounts, this data element type may contain one character (0).

“**OPTIONAL (O)**” The appearance of this field (data element) is either at the option of the sending party (or originator) which is based on the mutual agreement of the originator and receiver.

“**SEGMENT IDENTIFIER**” The segment identifier serves as the name of the segment. The identifier occupies the first character positions of the segment and consists of two or three uppercase letters and/or digits.

“**SEGMENT TERMINATOR**” Each segment ends with a segment terminator (\). The terminator denotes the end of the segment.

“**SEPARATOR**” The separator or data element separator is used to separate fields (data elements) within a segment. The character to be used as separator is the asterisk (*).

“**TAXPAYER IDENTIFICATION**” The taxpayer identification data element contains the taxpayer’s identification number as assigned by the taxing authority.

“**TAX PERIOD END DATE**” The tax period end date is used to provide the necessary information to identify what time period the payment covers.

“**TAX TYPE CODE**” The tax type code is used to identify the type of tax being paid. The FTA has standardized these codes and wants as many states as possible to use these standardized codes to facilitate the taxpayer.

“**TAXPAYER VERIFICATION**” The taxpayer verification field is an optional field that may be used by the receiver to verify the taxpayer’s identity.



Illinois Department of Revenue

EFT-8 (R-12/06)



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