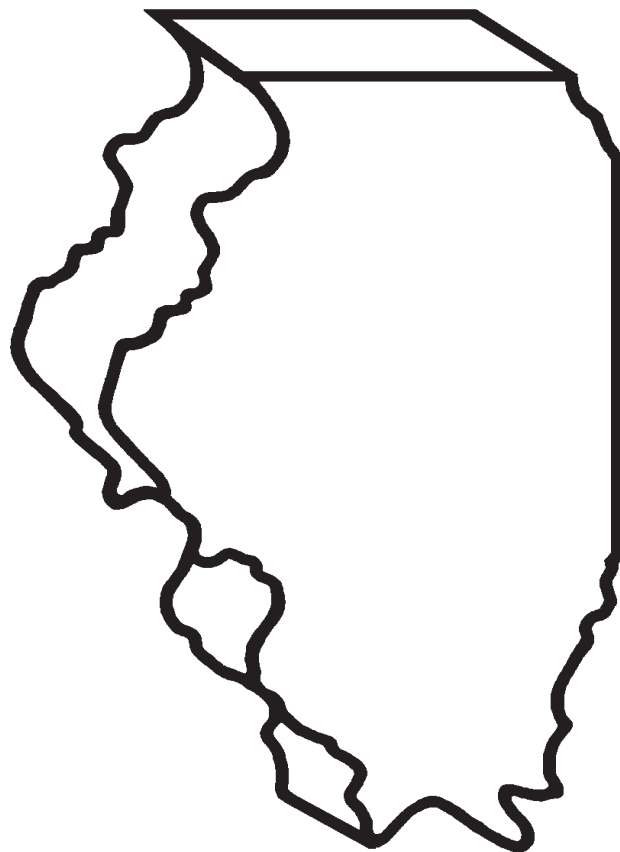


Illinois Department of Revenue
Implementation Guide for
1120 Federal/State Electronic Filing Program



January 2012

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Section 1 – Overview

Effective March 15, 2011, or as soon as possible thereafter, electronic filing of tax year 2010 corporate returns will be available for Illinois. The Illinois Department Of Revenue (IDOR), in conjunction with the Internal Revenue Service (IRS), will accept and acknowledge electronically filed Form IL-1120, Corporation Income and Replacement Tax Return, and accompanying schedules. This is a Federal/State program, allowing both the federal and state returns to be transmitted to the IRS using the Modernized E-File system (MeF). "State Only" returns may also be transmitted to the IRS and will be accepted by IDOR. Returns that are excluded from Federal 1120 electronic filing are also excluded for Illinois.

The transmission method will be a web service using Simple Object Access Protocol (SOAP) with attachments messaging. The return data will be formatted using Extensible Markup Language (XML) "schemas" that have been developed for this purpose. State return acknowledgments will be made available for retrieval from the IRS. Detailed information on the Federal/State 1120 Program, including the XML schemas and transmission information, is available from the IRS website in various publications and manuals.

For 2010 returns, we expanded our program to accept returns from IL-1120 filers who are unitary. Schedules UB, UB/NLD, and UB/INS are now accepted.

Note → As a result of the income tax rate increase effective January 1, 2011, we are unable to accept electronically any filer that is a unitary foreign insurer (Schedule UB/INS), with a fiscal year end (any tax year ending on or after January 1, 2011).

Forms accepted are:

- IL-1120, Corporation Income and Replacement Tax Return
- Schedule 80/20, Related Party Expenses
- Schedule K-1-P, Partner's or Shareholder's Share of Income, Deductions, Credits and Recapture
- Schedule K-1-T, Beneficiary's Share of Income and Deductions
- Schedule M (for IL-1120 filers), Other Additions and Subtractions
- Schedule 1299-B, Enterprise Zone or Foreign Trade Zone (or sub-zone) Subtractions
- Schedule J, Foreign Dividends
- Schedule NB, Nonbusiness Income
- Schedule NLD, Illinois Net Loss Deduction (2010 calendar filers only)
- Schedule 4255, Recapture of Investment Tax Credits
- Form IL-4562, Special Depreciation
- Form IL-477, Replacement Tax Investment Credits
- Schedule 1299-D, Income Tax Credits
- Form IL-2220, Computation of Penalties for Businesses
- Schedule INS, Tax for Foreign Insurers
- Schedule UB, Combined Apportionment for Unitary Business Group
- Schedule UB/INS, Tax for a Unitary Business Group with Foreign Insurer Members
- Schedule UB/NLD, Unitary Illinois Net Loss Deduction (2010 calendar filers only)
- Schedule SA, Specific Accounting Method of Computing Net Income for Corporations
- Copies of Federal forms as required by IL-1120 Instructions

Note → You must attach a copy of the U.S. 1120, Pages 1 through 5, that you filed with the IRS. Illinois unitary filers also should attach a copy of the U.S. 1120 Consolidated return that you filed with the IRS. However, you may receive a notice from us requesting a pro-forma U.S. 1120 that is indicative of the unitary business group you filed for Illinois purposes.

The program is open to software developers, transmitters, electronic return originators, and taxpayers using the services of approved electronic filers. Only software developers will be required to register with IDOR, using Form IL-8633-B, Business Electronic Filing Enrollment. Participants will use their IRS EFIN and ETIN.

Taxpayers will have the opportunity of electronically paying any balance due by Electronic Funds Transfer (EFT), using either the ACH debit or ACH credit option, or may pay by check. Paper checks must be submitted with Form IL-1120-V payment voucher, produced by the software the electronic filer is using.

Note → The Illinois Department of Revenue's 1120 MeF program still allows for the electronic filing of 2009 Form IL-1120. However, unitary returns are not accepted for 2009.

Section 2 – Tax Rate Increase Information

Effective January 1, 2011, the Illinois Income Tax rate for corporations increased from 4.8 percent to 7 percent. If a corporation has a fiscal year tax end (on or after January 1, 2011), the corporation has two choices in how to compute tax, the apportionment method (blended rate) or Specific Accounting method.

Blended rate: We encourage taxpayers to use a blended tax rate, which combines the two tax rates based on the number of days in the low-rate portion of the year in ratio to the number of days in the high-rate portion of the tax year. For your convenience, we are including a blended rate chart for taxpayers that have full 12-month periods, with tax years ending on the last day of a month. We are also including the formula for calculating the blended rate. In the event that a corporation has a short-year return or is a 52-53 week filer, the corporation will have to use this formula to figure the correct blended rate.

| BLENDING INCOME TAX RATE SCHEDULE (For full-year returns only) | | | | | |
|---|------------|-------------------|------------------|------------------------------|--------------|
| Start Date | End Date | Number of Days | | Blended Rate for | |
| | | Before 01/01/2011 | After 12/31/2010 | Individuals, Trusts, Estates | Corporations |
| 02/01/2010 | 01/31/2011 | 334 | 31 | 3.1698% | 4.9868% |
| 03/01/2010 | 02/28/2011 | 306 | 59 | 3.3232% | 5.1556% |
| 04/01/2010 | 03/31/2011 | 275 | 90 | 3.4931% | 5.3424% |
| 05/01/2010 | 04/30/2011 | 245 | 120 | 3.6575% | 5.5232% |
| 06/01/2010 | 05/31/2011 | 214 | 151 | 3.8274% | 5.7101% |
| 07/01/2010 | 06/30/2011 | 184 | 181 | 3.9917% | 5.8909% |
| 08/01/2010 | 07/31/2011 | 153 | 212 | 4.1616% | 6.0778% |
| 09/01/2010 | 08/31/2011 | 122 | 243 | 4.3315% | 6.2646% |
| 10/01/2010 | 09/30/2011 | 92 | 273 | 4.4958% | 6.4454% |
| 11/01/2010 | 10/31/2011 | 61 | 304 | 4.6657% | 6.6323% |
| 12/01/2010 | 11/30/2011 | 31 | 334 | 4.8301% | 6.8131% |

| APPORTIONED INCOME TAX RATE FORMULA | |
|---|---|
| (For Corporations with short-year returns and 52/53 week filers only) | |
| 1 | Number of days in tax year before 01/01/2011 ÷ total number of days in the tax year x 4.8% (.048) (round to six decimal places) = _____ |
| 2 | Number of days in tax year after 12/31/10 ÷ total number of days in the tax year x 7% (.07) (round to six decimal places) = _____ |
| 3 | Add Lines 1 and 2. This is your blended income tax rate. _____ |

Specific Accounting: A corporation may also choose to compute their tax based on when income is earned during its tax year. If the corporation chooses the specific accounting method, it must complete and file Schedule SA (for Form IL-1120), showing in which tax rate period income was earned. In addition, modifications to income must also be applied to the period in which the income and modification is attributable.

As part of the tax rate increase legislation, use of Illinois net loss deductions (NLDs) are suspended effective for tax years ending on or after January 1, 2011, and prior to December 31, 2014.

For the 2010 tax year, if you are a calendar year filer ending on December 31, 2010, you may use your Illinois net loss deduction against your net income. Fiscal year filers, with tax years ending on or after January 1, 2011, cannot use their Illinois net loss deduction. The carryforward provision will be extended four years for suspended losses.

Note → If you are a 52/53 week filer whose tax year ends on or immediately after January 1, 2011, Illinois considers your tax year to end on December 31, 2010. For purposes of the suspension of Illinois net loss deduction, you will be eligible to use any available NLD as if all of your income were received as a calendar year filer. However, you must still apply the new tax rate to any income earned after January 1, 2011, that is not offset by NLD.

Section 3 – Contact Information

General Questions – Corporate Income and Replacement Tax

Write to us:

TAXPAYER ASSISTANCE DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19044
SPRINGFIELD IL 62794-9044

Call us:

1 800 732-8866 or 217 782-3336
1 800 544-5304 – TDD (telecommunications device
for the deaf)

Visit our website: tax.illinois.gov

General Questions – electronic filing and Technical Questions – return schemas and acknowledgments:

ELECTRONIC FILING SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19479
SPRINGFIELD IL 62794-9479
1 217 524-4767 or 1 866 440-8680 (8:30 a.m. – 5:00 p.m.)

For questions regarding communications with the IRS, please see information available on the IRS website.

Section 4 – Enrollment Information: Electronic Filing and Electronic Funds Transfer

Enrollment for Electronic Filing

All software developers must enroll to be accepted into the IL-1120 corporate income tax electronic filing program. Transmitters, electronic return originators, and taxpayers are not required to register for electronic filing.

To enroll for electronic filing, 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**

Note → When completing Form IL-8633-B, check the “other” box in Step 4 and write “Business Income Tax” in the space provided.

Enrollment for Electronic Funds Transfer (EFT)

Taxpayers who wish to pay by the EFT debit option, **independent of the electronic return filing**, and those who wish to pay by the EFT credit option, must enroll in IDOR’s Electronic Funds Transfer Program. To enroll, Form EFT-1, Authorization Agreement for Electronic Funds Transfer, must be completed, signed and submitted. Form EFT-1 should be mailed along with the IL-8633-B to the address provided above. Form EFT-1 and the EFT Guide are available on our web site at www.tax.illinois.gov.

Note → Taxpayers who wish to pay by the EFT debit option, **in conjunction with the electronic return filing**, are **not** required to enroll in our EFT Program. Instead, the taxpayer will transmit complete payment data within the return filing, including all banking information.

Where do I get forms?

Form IL-8633-B can be found on our website at <http://tax.illinois.gov/TaxForms/Other/EF/IL-8633-B.htm>

Form EFT-1 can be found at the end of this document or on our web site at <http://www.revenue.state.il.us/taxforms/Other/Eft/EFT-1.pdf>

Form Electronic Funds Transfer Program guide can be found on our website at <http://tax.illinois.gov/Publications/ElectronicServices/ef8.pdf>

Section 5 – Taxpayer Signature

The taxpayer signature requirement for Form IL-1120 is satisfied by including specific data in the transmission. A perjury statement phrase and a payment authorization phrase are included, along with required information regarding the authorized officer. Filing Form IL-8453, or any other signature authorization form, is not required.

By including the phrase in the transmission data for the perjury statement checkbox, the specified authorized officer is stating that they have examined the return, and to the best of their knowledge it is true, correct, and complete. They are also consenting to have their ERO or transmitter submit their return to IRS for retrieval by the IDOR. Further, they are authorizing the IDOR to inform their ERO or transmitter of the status of their return, including providing reasons for any rejects that may occur.

For signature approval, software developers must include an authorization statement for the user stating:

By checking the box, I agree that I have examined the return, and to the best of my knowledge it is true, correct, and complete.

If the user fails to check the box, the return should not be transmitted to the department.

For financial transaction approval, software developers must include an authorization statement for user stating that:

The specified authorized officer is authorizing IDOR and related financial institutions to transact any debit payment information included in the transmission. In addition, the authorized officer also consents to allowing department personnel to discuss any problems transacting the debit with the ERO, transmitter, or financial institution.

Note → The transmission information for signatures and debit authorizations is a signature data element named “AuthorizationStatement” and is located at the same level as forms and schedules. The transmission must return one of the following messages, depending on the user’s request:

- Jurat accepted, or
- Debit authorized, or
- Jurat statement accepted and debit authorized.

Section 6 – Payment Options

Payment by EFT

There are four EFT payment options available. Two of the four electronic payment options require enrollment in IDOR’s EFT program (see Section 3 for enrollment information).

Option 1 - EFT Debit authorization included with an electronic return filing.

This option allows taxpayers to pay with the electronic return filing by including complete payment information within the return submission. Payment information is “warehoused” internally by IDOR until the payment date. Funds transfer from the payer’s account on the payment date submitted by the payer, provided the filing/payment authorization is received and acknowledged by Illinois as accepted at least one banking business day before the payment date specified. Payments allowed via MeF, either alone or at the time of return transmission, include IL-1120-ES, Corporation Estimated Income and Replacement Tax Payments (up to 4 allowed), IL-505-B, Automatic Extension Payment, and IL-1120-V, Corporation Income and Replacement Tax (annual return payment).

Note → IDOR will not process the debit authorization if an exact duplicate of the payment is already warehoused, or if the electronic return is acknowledged by Illinois as rejected.

Option 2 - Internet WebPay

This option allows taxpayers to pay certain withholding, sales, business income tax payments, and excise tax payments via our internet application. WebPay is a payment application only and you cannot file a tax return with this option.

Business income tax filers that make Form IL-1120 annual payments, estimated or extension payments may use this option by clicking here: <http://tax.illinois.gov/Businesses/webpaybusinesses.htm>

Option 3 - EFT Debit authorization using IDOR's existing EFT System.

This option allows taxpayers to pay independent of the electronic return filing by using the existing EFT System, and requires a toll-free phone call to the system each time you want to start a debit payment. Detailed instructions on using the debit option of the EFT System are provided after Form EFT-1 is submitted and processed.

Option 4 - EFT Credit using IDOR's existing EFT Program.

This option allows taxpayers to pay independent of the electronic return filing by contacting your financial institution each time you want to start a payment. Detailed instructions for initiating an ACH credit are provided after Form EFT-1 is submitted and processed.

Section 7 - Timeliness and Date Received of Return and Payment

Return

Date received of the IL-1120 return is the date and time it was received by the IRS, provided the return is acknowledged as accepted by **both** the IRS and Illinois. To be considered **timely filed**, the IRS date and time received of an accepted Illinois return can be no later than 11:59 p.m. (Central Standard Time) on the extended due date of the return. If a return is accepted by the IRS, but acknowledged as rejected by Illinois, the return is considered **not** filed. If the rejected return is re-transmitted, the IRS date and time received of the re-transmission will be the received date and time for Illinois purposes. Re-transmitted returns are not considered filed unless they are acknowledged as accepted by Illinois.

Participants should assure that the return transmission to the IRS is started early enough to be completed **prior to** the end of the day (11:59 p.m. Central Standard Time) on the extended due date of the return. To avoid late filing, IDOR recommends that participants schedule transmissions to allow for timely correction and retransmission in the case of a rejected transaction.

Payment

The State of Illinois does not support international ACH transactions.

Refunds: The department does not issue business refunds electronically. Refunds will be received in the form of a paper check.

Payments: The department will only directly debit a taxpayer's account if the financial institution is located within the United States. If a taxpayer's financial account is funded by international funds or is located outside the United States, they must choose another payment option.

What does "due date" mean?

For payment option 1, the term "due date" refers to the original due date of the tax return. For payment options 2, 3, and 4, "due date" refers to the due date of the payment, based on the payment type.

Estimated payments are due on the 15th day of the 4th, 6th, 9th, and 12th months of the tax year.

505-B payments and return payments are due on or before the original due date of the return (the 15th day of the 3rd month following the end of the tax year. An extension for filing a return is not an extension of time to pay. Any payment received after the due date is subject to late payment penalties).

Option 1 – EFT Debit authorization included with an electronic return filing

Payment made using this method will be considered timely provided all of the following conditions are met:

- The received date of the electronic return with which the EFT debit payment is included is timely, and
- the debit payment date requested is no later than the due date. If the due date is not an available payment date, then your selected payment date must be no later than the next available business day after the due date, and,
- the debit payment authorization and the return with which it is included are both acknowledged as accepted by the department.

Option 2 –

Payment made using this method will be considered timely provided all of the following conditions are met:

- The debit payment must be initiated through the WebPay program on or before the payment due date, and
- the debit payment date requested is no later than the due date, and
- you must have a confirmation number verifying that the debit was accepted. Keep this number in your records for proof of timely payment.

Option 3 and Option 4 – EFT Debit or Credit using the department’s existing EFT program.

Payments made using either of these methods will be considered timely provided all of the following conditions are met:

- The payment is initiated no later than the due date, and
- the payment date requested is no later than the due date. If a payment date of the due date is not available, then your selected payment date must be no later than the financial institution’s next available business day after the due date, and
- the transfer of funds must be initiated on or before the due date and must not be returned by your financial institution.

Special Note → Rejected returns and payments: If you submit a payment (*i.e.*, debit request) with a return and the return is rejected, the payment request will not be processed. Depending on the timeframe and payment due date, you may need to find an alternate method of making the payment to ensure that it is received timely by the department.

Section 8 – Specifications and Illinois State Schema

Due to the volume of data in the specifications, they are presented on our web site in both Excel and Open Office spreadsheet format. The link provided below will take you directly to the document. The spreadsheet includes the technical XML schema data and the business rules, along with the error codes and explanations.

<http://tax.illinois.gov/TaxProfessionals/ElectronicFiling/businessschema.htm>

Section 9 – Illinois Acknowledgment

For information regarding the federal acknowledgement, visit the IRS website and view Publication 4164, Modernized e-File (MeF) Guide for Software Developers And Transmitters, at:

<http://www.irs.gov/pub/irs-pdf/p4164.pdf>

Section 10 – Testing procedures

The following are guidelines to follow for IL-1120 MeF testing.

- Attempt to transmit several submissions
- Include a “clean” return (one that you would expect to not have any errors).
- Include as many schedules as possible to thoroughly test all business rules.
- Email or fax a list of forms, schedules, and payment types you intend to “go live” with to
Brad Miller
217-524-4770 (office) 217-782-7992(fax)
Brad. Miller@Illinois.gov
- Notify us when you believe you have thoroughly and successfully tested your product. We will send you an approval letter.
- Forms and schedules that do not relate your Form IL-1120 should not be transmitted with your return.
For example, do not include Schedule INS in your transmission if
 - ~ you are not an insurance company, or
 - ~ you are an insurance company, but the alternate tax calculated on Schedule INS is not less than the amount of tax calculated on Form IL-1120, or
 - ~ you are an insurance company, but you elect not calculate the alternate tax on Schedule INS.

A special note about testing:

While there is no mandatory testing process, it is to the benefit of the software developers to not only test with the department, but to test every form and schedule that they intend to develop and include in their software packages.

Section 11 – Helpful Hints

This section contains directions for those items that cannot be covered by business rules or alerts in the filing process.

- **Discharge of Indebtedness/Schedule NLD, Net Loss Deduction**
For electronically filed returns, you must include both the account period ending (APE) and the literal “IITA 207(c)” on Schedule NLD if the previously carried loss year contained a discharge of indebtedness.

Section 12 – Scannable Payment Voucher

Specifications for Form IL-1120-V

- All forms must be 3.625 inches high and 8.5 inches wide.
- The voucher must be at the bottom of the page, with the rest of the page blank.
- The scan line must start 3.5 inches from the left edge, and .25 - .375 inches from the bottom edge of the form.
- Test forms should be mailed to the following address:

**ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19008
SPRINGFIELD IL 62794-9045**

- The IL-1120-V consists of the following:

Form Content

- (1) Software/Forms Developer Identification Number
- (2) Federal Employers' Identification Number (FEIN)
- (3) Sequence Number (usually 000)
- (4) FEIN/Sequence Number Check Digit
- (5) Tax Year Ending Month
- (6) Tax Year Ending
- (7) Business Name and Address
- (8) Preparer's phone number

Note:

- The Liability Period is the last month and the last two digits (of the year) of the business accounting period.
- The Amount Paid field must contain 9 positions for dollars and 2 positions for cents. Use zeros to fill the field to left of the dollar amount.

Scan Line Content

- (9) Form Code (always 11208) - (Positions 1-5)
- (10) Liability Period (mmyy) - (Positions 6-9)
Space - (Position 10)
- (11) Form Code/Liability Period Check Digit - (Position 11)
Space - (Position 12)
- (12) FEIN - (Positions 13-21)
Space - (Position 22)
- (13) Sequence Number (usually 000) - (Positions 23-25)
Space - (Position 26)
- (14) FEIN/Sequence Number Check Digit - (Position 27) Space - (Position 28)
- (15) Amount paid - (Positions 29-39)

Illinois Department of Revenue



IL-1120-V

IL-1120-V (R-10/10) ID: 1234 (1)

**Payment Voucher for Corporation
Income and Replacement Tax**

2010

FEIN **36-2603598 000 8**
(2) (3)(4)

Mail to: Illinois Department of Revenue, P.O. Box 19008, Springfield, IL 62794

Anybody's Plumbing and Heating
1234 Anywhere Blvd (7)
Anywhere, IL 12345-1234

Make sure the Business Name, FEIN,
and Payment amount are correct.

(5) Tax year ending (6)
12 05
Month Year

\$ _____ . _____

WRITE YOUR FEIN ON YOUR CHECK Print your payment amount on this line.

(8)

Preparer's Phone Number _____

(9) (10) (11) (12) (13)(14) (15)
1112081204 6 362603598 000 8 99999999999

Taxpayer's name

Step 5: If using the pay-by-phone debit or direct file debit method, complete the following

- 14 _____ 17 Check one: Business or Individual/Consumer
Financial institution's name
- 15 _____ 18 Check one: Checking or Savings
Name on account
- 16 _____ 19 _____
Account number Routing transit number

Step 6: 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).

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

Step 7: Mail or fax completed form

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

Fax number: **217 524-8282**

Form EFT-1 Instructions

General Information

What is the WebPay method?

The WebPay method is an electronic transfer that you authorize allowing the department to initiate a debit transaction on the financial account that you provide. WebPay is available on our website to make most tax payments. This method normally does not require submission of this form. Go to our website at tax.illinois.gov.

What is the direct file debit method?

For sales, telecommunications, tobacco and liquor taxes only: The direct file debit method is an electronic transfer to us using software you develop or purchase.

For cigarette stamp purchasers: You are required to mark the "direct file debit" box in Step 1, Line 1 if you will be buying cigarette tax stamps.

What is ACH credit?

An Automated Clearing House (ACH) credit is an electronic transfer that you authorize telling your financial institution to withdraw

from your account for deposit into our account using your financial institution's system. We recommend that you contact your bank to determine what ACH services they offer before you choose this option.

What is the pay-by-phone debit method?

The pay-by-phone method is an electronic transfer that occurs when you authorize our agent to transfer funds from your account on the date that you select. If you choose the pay-by-phone debit option, you must complete a separate Form EFT-1 for each account from which you will make payments.

What if I need help?

If you need assistance, you may call us weekdays between 8 a.m. and 5 p.m. at **217 782-6257**. You also may visit our website at tax.illinois.gov or write to us at

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

Specific Instructions

Step 1: Complete the following information

Check the payment method you wish to use and whether this is an initial registration or if you are changing information you previously provided.

Attach additional sheets if necessary.

Step 3: Complete designated agent or contact person 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 provide a signature in Step 6, unless a signed Form IL-2848-E is kept in the designated agent's books and records.

Note If the pay-by-phone option will be used and the bank account is the designated agent's, an authorized officer of the agent must sign on Step 3, Line 13, to authorize us to debit that account.

A contact person should be the person who will be initiating and making the payment transfer. Include the telephone number, fax number, and email address.