



Illinois Department of Revenue

Sales and Use Tax and E911 Surcharge Direct Electronic Filing Implementation Guide

August 2017

Table of Contents

Section 1 — Overview	1
Section 2 — Contact Information	2
Section 3 — Enrollment for Electronic Filing and Electronic Funds Transfer	3
Section 4 — Payment Information	4
Section 5 — Timeliness and Date Received of Return and Payment	5
Section 6 — Monitoring and Suspension	6
Section 7 — Communications Using HTTPS	7
Section 8 — Specifications	
Structure of Transmission	8
Data Format	11

Section 1 — Overview

The Illinois Department of Revenue (IDOR) has implemented an electronic filing program to accept and acknowledge the following

- ST-1, Sales and Use Tax Return
- ST-1, Back Schedule A
- ST-1, Back Schedule B
- ST-2, Multiple Site Form
- PST-2, Prepaid Sales Tax Statement of Tax Paid, Copy A
- Debit Detail Record

Special multi-site schedules for direct pay and temporary storage may also be electronically filed. Returns must be transmitted to IDOR using HTTPS protocol and the internet to access the “Illinois Gateway.”

The program is open to electronic filers using IDOR-approved software, software developers, and transmitters. All participants must enroll using Form IL-8633-B, Business Electronic Filing Enrollment. Software developers and transmitters are required to test prior to acceptance. Taxpayers will select a “signature code” (electronic signature) that they will use to sign all returns. This signature code is transmitted within each electronic return.

Taxpayer participants will have the option of paying electronically by ACH Debit, ACH Credit, or by paper check.

Note: Taxpayers mandated to pay electronically must use the ACH Debit or ACH Credit option.

ACH Debit Option

Taxpayers do not need to complete the EFT-1, Authorization Agreement for Certain Electronic Payments for the ACH Debit option to pay their liability when transmitted through the e-File program. The Debit Detail Record includes the bank account information for ACH debit authorizations. Debit authorizations may be transmitted with the electronic return by providing taxpayer name, phone number, routing number, bank account number, payment amount, requested settlement date and tax type within the return data.

Accepted debit authorizations will receive a confirmation number provided by the Department.

ACH Credit Option

To use electronic funds transfer, for the ACH Credit option, a participant will be required to preregister on [Form EFT-1, Authorization Agreement for Certain Electronic Payments](#).

Paper Checks

Paper checks may be submitted along with a scannable payment voucher produced by the software the filer is using.

Section 2 — Contact Information

General Questions — Sales and Use Tax and E911 Surcharge:

TAXPAYER ASSISTANCE DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19044
SPRINGFIELD IL 62794-9044
1 800 732-8866 or 217 782-3336
1 800 544-5304 – TDD (telecommunications device for the deaf)
tax.illinois.gov

General Questions-for electronic filing or enrollment using Form IL-8633-B:

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

Technical Questions or system failures — regarding communications using the “Illinois Gateway”:

ELECTRONIC COMMERCE SUPPORT (7:00 a.m. – 4:15 pm.)
217 782-3791
After hours, weekends, or holidays – 1 217 782-8622

Technical Questions — regarding record layouts or acknowledgments:

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

Section 3 — Enrollment for Electronic Filing and Electronic Funds Transfer

Enrollment for Electronic Filing

All participants must enroll to be accepted into the Sales and Use Tax and E911 Surcharge direct electronic filing program. This includes taxpayers, software developers, and any participant who is transmitting directly to IDOR (either for themselves or others).

To enroll, complete and sign [Form IL-8633-B, Business Electronic Filing Enrollment](#), and mail to:

**ELECTRONIC COMMERCE DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19479
SPRINGFIELD IL 62794-9479
Fax (217) 782-7992**

Participants who are software developers and transmitters that will transmit directly to the “Illinois Gateway” will be assigned a Login Identification (LID/ETIN) number upon enrollment. They must successfully complete testing to be accepted in the program. A “test” password will be assigned for this purpose upon enrollment. IDOR will issue written notification of the LID/ETIN and the test password after the enrollment form is processed.

Once testing is successfully completed, a “production” password is assigned and provided in written notification to approved transmitters. The LID/ETIN and passwords are unique for each transmitter and cannot be transferred among participants. The passwords must be kept secure. To access our internet gateway, all transmitters must use their LID/ETIN and either the test or the production password.

Taxpayers must select and enter a “signature code” (or electronic signature) on Form IL-8633-B and sign the form. The signature code must be included in each electronic return, or the return is designated as **not signed**. All returns designated as “unsigned” generate notices (and possibly penalty) to the taxpayer during tax system processing by IDOR.

Enrollment for Electronic Funds Transfer (EFT)

Taxpayers who wish to pay by Electronic Funds Transfer using the ACH Credit option must enroll in IDOR's EFT Program. To enroll in the EFT Program, [Form EFT-1, Authorization Agreement for Certain Electronic Payments](#), must be completed, signed, and submitted. Form EFT-1 should be submitted along with the IL-8633-B to the address provided above. Form EFT-1 and the ACH Credit instructions are available on IDOR's website at tax.illinois.gov.

Note: Taxpayers do not need to complete the EFT-1 for the ACH Debit option to pay their liability when transmitted through the e-File program. The Debit Detail Record includes the bank account information for ACH debit authorizations.

Section 4 — Payment Information

Electronic payment options include:

Option 1: Debit authorization included with an electronic return.

This option allows taxpayers to pay by including payment information in the return data. Taxpayers need to supply their name, phone number, routing number, bank account number, payment amount, requested settlement date, and tax type within the return filing. Payment information is “warehoused” internally by IDOR until the requested settlement date.

Option 2: Debit authorization using IDOR’s MyTax Illinois.

This option allows taxpayers to pay independent of the electronic return filing by using the Department’s existing MyTax Illinois system. Information regarding MyTax Illinois can be found at tax.illinois.gov.

Option 3: EFT Debit authorization using IDOR’s EFT Phone 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, Authorization Agreement for Certain Electronic Payments](#), is submitted and processed.

Option 4: EFT Credit using IDOR’s EFT Phone System.

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

Note: Taxpayers who are not required to pay electronically and want to pay by paper check must submit payment along with a scannable payment voucher produced from their software.

Section 5 — Timeliness and Date Received of Return and Payment

Return

To be considered timely filed, a return must be acknowledged as accepted, or accepted with errors, no later than 11:59 p.m. (Central Standard Time) on the due date. This also applies to the retransmission of returns that were previously acknowledged as rejected. The IDOR Illinois Gateway records the date and time a transmission is complete. If a return is acknowledged as accepted or accepted with errors, this date and time is used as the date and time the return is received. If a return is acknowledged as rejected, the return is considered not filed.

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

Electronic Payment

An electronic payment initiated on the due date for the next available settlement date will be considered timely paid. We recommend payments be initiated one or two days before the due date for settlement on the due date.

Payment by Paper Check

To be considered timely paid, the payment and accompanying voucher must be postmarked no later than the due date. However, if the taxpayer is mandated by IDOR to pay electronically, but instead makes payment with a paper check by mail, the postmark provision does not apply. In this case, the payment by check must be deposited as collected funds to IDOR's account on or before the due date.

Section 6 — Monitoring and Suspension

IDOR will monitor the quality of electronic transmissions and return data. If the quality is unacceptable, IDOR will contact the electronic filer, software developer, or transmitter. IDOR will also monitor complaints about participants and issue warning or suspension letters as appropriate. IDOR reserves the right to suspend the electronic filing privilege of any participant who varies from the requirements, specifications, and procedures stated in this guide or any corresponding administrative rules, or who does not consistently transmit error-free returns. When suspended, the participant will be advised of the requirements for reinstatement into the program.

Section 7 — Communications Using HTTPS

The HttpsPost Utility Program transfers files to and from the Illinois Department of Revenue's Gateway server via the Internet using Secure Socket Layer (SSL) technology. The utility runs as a stand-alone application. The utility supports both a graphical user interface (GUI) mode of operation, as well as a command line mode suitable for batch processing.

Installation consists of 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.

You can download a free copy of this utility program at tax.illinois.gov/ElectronicServices/HttpsPost.exe and its complete instructions and documentation at tax.illinois.gov/ElectronicServices/HttpsPost.pdf. You may also use your own program for transmitting files if you choose.

Section 8 — Specifications

Structure of Transmission

The illustration on the following page shows the structure of electronic transmissions.

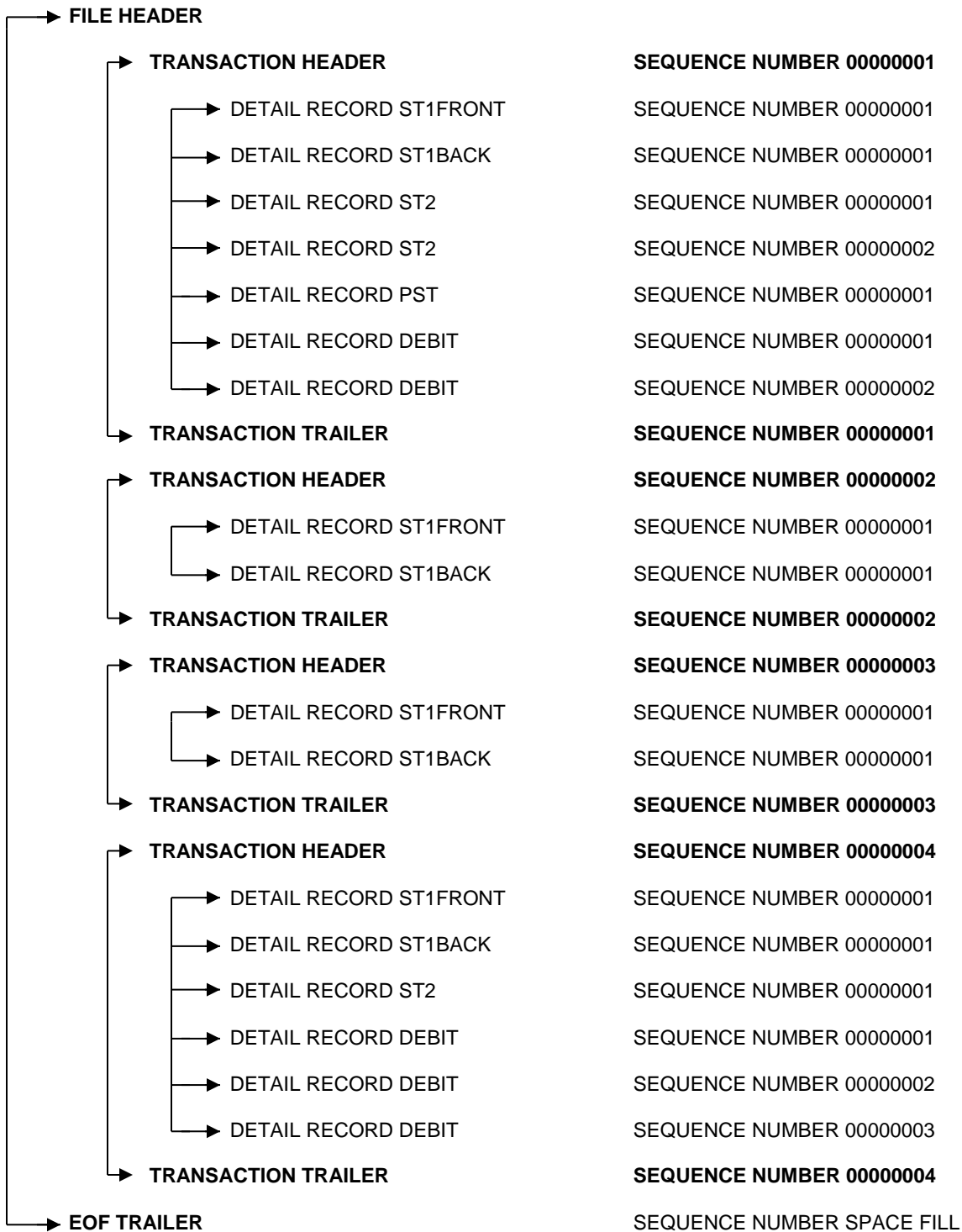
The “HEADER SEQUENCE NUMBER” (Field 050) of the “TRANSACTION HEADER” should start at “00000001”, and the “HEADER SEQUENCE NUMBER” (Field 040) of the “TRANSACTION TRAILER” should match the number in the “TRANSACTION HEADER”.

The “HEADER SEQUENCE NUMBER” (Field 040) of both the “ST-1 FRONT” document and the “ST-1 BACK FOR LINE 2” document should always be “00000001”.

The “SEQUENCE NUMBER” (Field 040) of the “ST-2” document, the “PST-2 (COPY A)” and the Debit Detail Record should start at “00000001” and increment.

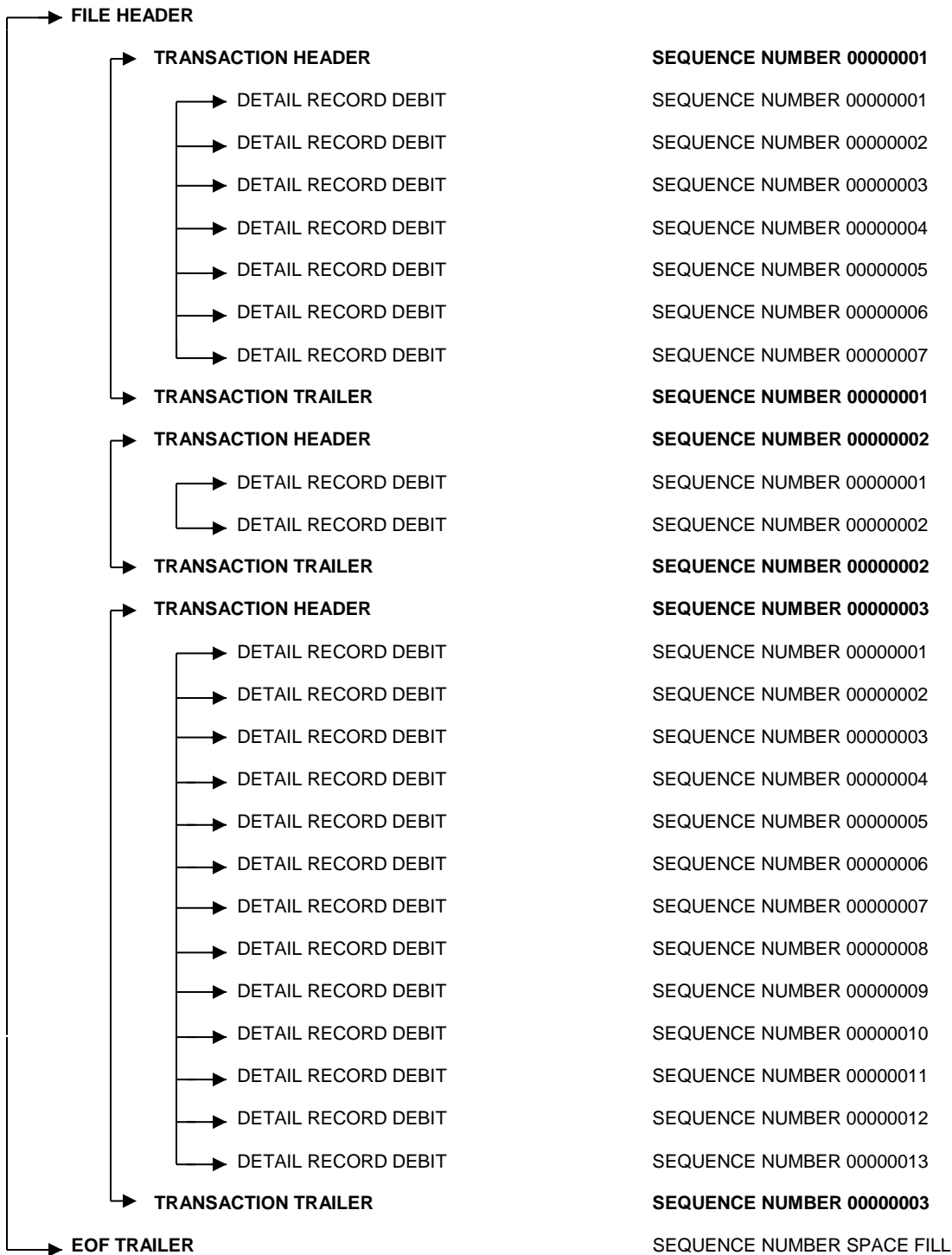
Section 8 — Specifications (cont.)

Structure of Transmission — Returns and Payments



Section 8 — Specifications (cont.)

Structure of Transmission — Stand Alone Payments



Section 8 — Specifications (cont.)

Data Format

All **financial data elements** are 13-byte, dollar and cents, with the decimal implied two positions from the right. They are “unsigned,” meaning they can only be positive figures.

Examples: \$1.23 = “0000000000123”;
\$12.30 = “0000000001230”;
\$123.00 = “0000000012300”; and
\$1230.00 = “0000000123000”.

EXCEPTION 1: In the DEBIT DETAIL RECORD FIELD 110, “DEBIT PAYMENT AMOUNT” is 10-byte, dollar and cents, rather than 13-byte.

EXCEPTION 2: In the ST1 FRONT DETAIL RECORD FIELD 600, “NET TAX DUE” is a 14-byte, dollar and cents, with the decimal implied three positions from the right. They are “signed”, meaning the right-most position requires a “ ” (space) to indicate a positive figure, or a “-“ (dash) to indicate a negative figure.

Examples: \$1.23 = “0000000000123 “;
negative \$12.30 = “0000000001230-“;
\$123.00 = “0000000012300 “; and
negative \$1230.00 = “0000000123000-“.

All **rates** are 6-byte, with the decimal implied one position from the left. They are “unsigned,” meaning they can only be positive.

Examples: 6.5% (or .065) = “006500”;
1.0% (or .01) = “001000”;
1.75% (or .0175) = “001750”; and
.5% (or .005) = “000500”.

All **gallons** are 9-byte, whole gallons, and should be rounded using standard rounding. They are “unsigned,” meaning they can only be positive.

Examples: 123.5 gallons would be rounded up to 124 and would = “000000124”;
1253.4 gallons would be rounded down to 1253 and would = “000001253”; and
42125.67 gallons would be rounded up to 42126 and would = “000042126”.

EXCEPTION 1: In the ST1B DETAIL RECORD FIELD 430, “COMPRESSED NATURAL GAS AND OTHER FUELS” is 13-byte, whole gallons, rather than 9-byte.