



Illinois Department of Revenue

Legal Services Office
101 W. Jefferson St. MC 5-500
Springfield, IL 62702

SECOND NOTICE OF PROPOSED RULEMAKING

- 1) Agency: Illinois Department of Revenue
- 2) Title and Ill. Adm. Code Citation of Proposed Rulemaking: Electronic Filing of Returns or Other Documents, 86 Ill. Adm. Code 760
- 3) Date, Issue, and page number of the Illinois Register in which the First Notice was published: April 4, 2025, Issue 14, 49 Ill. Reg. 3872
- 4) Text and Location of any Changes Made to the Proposed Rulemaking During the First Notice Period: No changes made.
- 5) Final Regulatory Flexibility Analysis:
 - A. Summary of the issues raised by affected small businesses during the First Notice Period: No issues raised.
 - B. Description of actions taken on any alternatives to the proposed rule suggested by small businesses during the First Notice Period, including reasons for rejecting alternatives not utilized: No issues raised.
- 6) Analysis of the Economic and Budgetary Effects of the Proposed Rulemaking: See attached.
- 7) Response to Recommendations Made by the Administrative Code Division for Changes in the Rule to Make It Comply with the Codification Scheme: All changes requested by the Administrative Code Division have been made.
- 8) Evaluation of the comments received by the agency from interested persons during the first notice period (but not including any questions raised by the Joint Committee in a preliminary review) including:
 - A. Date of any public hearing held during the first notice period. Name of the person or group requesting a hearing: No public hearing requested.
 - B. The names and addresses of all individuals or groups making

comments or requesting the opportunity to make comments: No comments received.

- C. A list of all specific criticisms and suggestions raised in the comments: No comments received.
- D. The agency's evaluation of each of the specific criticisms and suggestions: No comments received.
- E. A statement that the agency has considered all comments received during the first notice period: The Department has reviewed and considered all comments received during the first notice period.

9) An analysis of the expected effects of the proposed rulemaking, including:

- A. Impact on the public: The rule sets forth the electronic signature methods the Department may require taxpayers to use when taxpayers are required to file returns, forms, and other documents by electronic means by an Act administered by the Department of Revenue, a Department rule, or the Civil Administrative Code of Illinois (Department of Revenue Law). The rulemaking also identifies the types of electronic signatures the Department will accept without the Department's approval when taxpayers are not otherwise required to file returns, forms, and other documents by electronic means. The rulemaking also explains the procedure a taxpayer must follow when the taxpayer wishes to use an electronic signature to file returns, forms, and other documents by electronic means using an electronic signature that is not permitted by rule without approval by the Department.
- B. Changes in the agency's programs or structure resulting from implementation of the rulemaking: None.
- C. Impact of proposed rule on small businesses. Methods used by Agency to comply with 5 ILCS 100/5-30, including reasons for rejecting any methods not utilized: Small businesses wishing to utilize electronic signatures in their communications and filings with the Department will be impacted. Affected taxpayers may already use the methods for electronic signature and are already subject to the requirements that are clarified in this rulemaking. No additional skills are required to comply. The Department is currently handling these transactions as required by the statute, and therefore, the

methods described in 5 ILCS 100/30 are not legal or feasible. The Department published the proposed rulemaking in the Illinois Register and on the Department's website.

- 10) A justification and rationale for the proposed rulemaking, including:
- A. Any changes in statutory language requiring the proposed rulemaking: None.
 - B. Any changes in agency policy, procedures, or structure requiring the proposed rulemaking: None
 - C. Relationship to any relevant federal rules, regulations, or funding requirements: None
 - D. Court orders or rulings which are related to the rulemaking: None
 - E. A complete explanation of any other reasons for the proposed rulemaking: This rulemaking is clarifying the Department's policies on the use of electronic signatures in taxpayers' correspondence and filings with the Department.
- 11) Does this rulemaking include an incorporation by reference pursuant to Section 5-75 of the Illinois Administrative Procedure Act? No.

Agency Personnel Who Will Respond to Joint Committee Questions Regarding the Proposed Rulemaking:

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