

ILLINOIS REGISTER

---

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

- 1) Heading of the Part: Electronic Filing of Returns or Other Documents
- 2) Code Citation: 86 Ill. Adm. Code 760
- 3) Section Number: 760.230                      Proposed Action: Amendment
- 4) Statutory Authority: Implementing and authorized by Section 2505-200 of the Civil Administrative Code of Illinois. (Department of Revenue Law) [20 ILCS 2505].
- 5) A Complete Description of the Subjects and Issues Involved: 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.
- 6) Published studies or reports, and sources of underlying data, used to compose this rulemaking: None
- 7) Will this proposed rulemaking replace an emergency rule currently in effect? No
- 8) Does this rulemaking contain an automatic repeal date? No
- 9) Does this proposed rulemaking contain incorporations by reference? No
- 10) Are there any other proposed rulemakings pending on this Part? No

ILLINOIS REGISTER

---

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

11) Statement of Statewide Policy Objectives: These rules do not create or enlarge a mandate as described in Section 3(b) of the State Mandates Act.

12) Time, Place, and Manner in which interested persons may comment on this proposed

rulemaking: Persons who wish to submit comments on this proposed rulemaking may submit them in writing by no later than 45 days after publication of this Notice to:

Thomas Grudichak  
Illinois Department of Revenue  
Legal Services Office  
101 West Jefferson  
Springfield, Illinois 62794

(217) 524-4821  
REV.GCO@illinois.gov

13) Initial Regulatory Flexibility Analysis:

A) Types of small businesses, small municipalities and not for profit corporations affected: This rule affects small businesses that are either mandatory or voluntary electronic filers.

B) Reporting, bookkeeping or other procedures required for compliance: Familiarity with electronic filing procedures.

C) Types of professional skills necessary for compliance: Computer skills; tax preparation skills.

14) Small Business Impact Analysis:

A) Types of businesses subject to the proposed rule:

22 Utilities  
42 Wholesale Trade

ILLINOIS REGISTER

---

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

44-45 Retail Trade  
48-49 Transportation and Warehousing  
72 Accommodation and Food Services

B) Categories that the agency reasonably believes the rulemaking will impact, including:

- i. hiring and additional staffing;
- ii. regulatory requirements;
- iii. purchasing;
- vii. training requirements

15) Regulatory Agenda on which this rulemaking was summarized: January 2025

The full text of the Proposed Amendment begins on the next page:

ILLINOIS REGISTER

---

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

TITLE 86: REVENUE

CHAPTER I: DEPARTMENT OF REVENUE

PART 760

ELECTRONIC FILING OF RETURNS OR OTHER DOCUMENTS

Section

760.100	Electronic Returns
760.110	Exclusions from Electronic Filing
760.120	Where to Send Electronic Returns (Repealed)
760.200	Ways to Participate in Electronic Filing
760.210	Enrollment in the Electronic Filing Program
760.220	Electronic Payment Required
760.230	Electronic Signatures
760.240	Due Dates and Date Received
760.300	Responsibilities of Electronic Filers
760.310	Filing Acknowledgments
760.320	Electronic Payment Acknowledgments
760.330	Termination of Voluntary Participants

AUTHORITY: Implementing and authorized by Section 2505-200 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-200].

SOURCE: Adopted at 22 Ill. Reg. 14905, effective August 3, 1998; amended at 27 Ill. Reg. 14636, effective August 26, 2003; amended at 30 Ill. Reg. 11590, effective June 26, 2006; amended at 35 Ill. Reg. 529, effective December 21, 2010; amended at 35 Ill. Reg. 16737, effective September 29, 2011; amended at 36 Ill. Reg. 1769, effective January 19, 2012; amended at 36 Ill. Reg. 6742, effective April 12, 2012; amended at 42 Ill. Reg. 19053, effective October 4, 2018; amended at 47 Ill. Reg. 6339, effective April 18, 2023; amended at 49 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

**Section 760.230 Electronic Signatures**

- a) When taxpayers are required by an act administered by the Department, Department rule, or the Civil Administrative Code of Illinois (Department of Revenue Law), to file returns, forms, or other documents by electronic

ILLINOIS REGISTER

---

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

means, the Department will identify the method that will constitute an electronic signature of the taxpayer. The methods may include, but are not limited to:

- 1) a personal identification number ("PIN") assigned to the taxpayer by the Department;
  - 2) a password selected by the taxpayer and accepted by the Department;
  - 3) an email address selected by the taxpayer;
  - 4) the last 4 digits of a taxpayer's social security number; or
  - 5) one of the methods set forth in subsection (b)(1).
- b) Use of electronic signatures when not required
- 1) Unless a signature is otherwise required, a taxpayer may submit, and the Department will accept, returns, forms, or documents by electronic means using one of the following electronic signatures:
    - A) a scanned or digitized image of a handwritten signature;
    - B) a handwritten signature input onto an electronic signature pad;
    - C) a handwritten signature, mark, or command input on a display screen with a stylus device; or
    - D) an electronic signature created by a third-party software that requires dual (two-factor) authentication.
  - 2) A taxpayer must submit a request to the Department for approval to file returns, forms, or other documents by electronic means using an

ILLINOIS REGISTER

---

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

electronic signature not permitted by subsection (b)(1). A taxpayer must provide the Department the following information to obtain permission to use the electronic signature:

- A) the taxpayer's name;
  - B) the taxpayer's address and business location, if applicable;
  - C) the taxpayer's social security number, FEIN, or ITIN;
  - D) the form of electronic signature the taxpayer proposes to use on returns, forms, and other documents;
  - E) if the taxpayer does not intend to use the electronic signature on all returns, forms, and documents, the specific returns, forms, or documents that will be filed with the electronic signature; and
  - F) taxpayer or authorized officer or other individual responsible for filing the returns, forms, and other documents.
- 3) After receiving Department approval, the taxpayer or authorized officer or other individual responsible for filing the returns, forms, and other documents may begin filing returns, forms, and other documents by using the approved method.
- 4) A typed signature on a signature block will not be approved as an acceptable form of electronic signature.
- c) The taxpayer's electronic signature is to be used in lieu of a written signature when filing electronic returns, forms, or other documents with the Department. Including a valid electronic signature as part of a transaction transmission has the same legal effect as the taxpayer having signed the returns, forms, or other documents that are in that transaction transmission.

ILLINOIS REGISTER

---

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

- d) Electronically transmitted returns, forms, and other documents will be considered unsigned unless a valid electronic signature is included, and received by the Department, as part of that same transmission.
- e) An electronic signature approved under subsection (b)(2) is considered to be valid until any of the following occurs:
  - 1) The Department receives a written request from the taxpayer to no longer accept that taxpayer's electronic signature in current use. To continue electronic filing under this Part, the taxpayer must submit a revised electronic filing request or begin using a new electronic signature using one of the approved methods under subsections (a) or (b)(1).
  - 2) The taxpayer files a revised request and has selected a new electronic signature as part of the request in accordance with subsection (b)(2).
  - 3) The taxpayer notifies the Department that the electronic signature has been compromised. To continue electronic filing under this Part, the taxpayer must submit a revised request or begin using a new electronic signature using one of the approved methods under subsections (a) or (b)(1).
  - 4) The revocation or suspension of the taxpayer's electronic signature authorization.
  - 5) An approved electronic signature is valid until the expiration or revocation of the corresponding certificate of registration or other certification issued to the taxpayer by the Department, or, in the case of liquor tax, the license issued to the taxpayer by the Illinois Liquor Control Commission. Upon the expiration of an approved electronic signature, any electronically transmitted return, form, or other document containing the expired electronic signature will be considered unsigned.

ILLINOIS REGISTER

---

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

- 6) Electronically transmitted returns, forms, and other documents submitted by a taxpayer that has received approval to use an electronic signature under Section (b)(2) will be considered unsigned unless the approved electronic signature is used to sign the electronically submitted return, form or document.

(Source: Amended at 49 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)