

**Illinois Department of Revenue
Regulations**

Title 86 Part 750 Section 750.400 Eligibility Determination and Taxpayer Notification
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TITLE 86: REVENUE

**PART 750
PAYMENT OF TAXES BY ELECTRONIC FUNDS TRANSFER**

Section 750.400 Eligibility Determination and Taxpayer Notification

Beginning in 1993, before August 1, the Department shall notify all taxpayers required to make payments by electronic funds transfer. For all years after 1993, the Department will notify, before August 1, only those taxpayers who become required to make payments by electronic funds transfer. All taxpayers required to make payments by electronic funds transfer, and all taxpayers accepted for voluntary participation in the program, must complete an authorization agreement for electronic funds transfer (Department Form EFT-1). Taxpayers who use service groups or other agents to make tax payments remain responsible for completing the authorization agreement. Service groups or other agents may submit authorization agreements on behalf of taxpayers who have executed a valid Power of Attorney for Electronic Processing, Department Form IL-2848-E, authorizing those service groups or other agents to complete the authorization agreements and to make tax payments through the use of electronic funds transfer on behalf of those taxpayers. However, all service groups or agents submitting authorization agreements on behalf of taxpayers must retain in their books and records a valid Power of Attorney for Electronic Processing, Department Form IL-2848-E, for each taxpayer that authorizes the service group or other agents to complete the electronic funds transfer authorization, EFT-1, on behalf of those taxpayers. All service groups or other agents that are required to retain the Powers of Attorney under this Section shall make those Powers of Attorney available to the Department upon request of the Department. All taxpayers required or permitted to make payments by electronic funds transfer shall make such payments for a minimum of one year beginning on October 1.

(Source: Amended at 24 Ill. Reg. 3885, effective February 28, 2000)