

**Illinois Department of Revenue
Regulations**

Title 86 Part 760 Section 760.110 Exclusions from Electronic Filing

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 760
ELECTRONIC FILING OF RETURNS OR OTHER DOCUMENTS**

Section 760.110 Exclusions from Electronic Filing

All of the following types of returns and documents are excluded from electronic filing under this Part:

- a) Returns from individuals or organizations who have not been accepted as participants in the electronic filing program set forth in this Part;
- b) For sales tax participants, returns requiring forms or schedules not listed in Section 760.100(d)(2) of this Part;
- c) Any return, form, or other document wherein electronic filing of those documents is provided for in Part 105, Electronic Filing of Illinois Individual Income Tax Returns;
- d) For Liquor Tax participants, any return, schedule or other document listed in Section 760.100 (d)(3)(A)(i) through (ii) of this Part or that is not required by Section 8 of the Liquor Control Act of 1934 [235 ILCS 5/8], or
- e) Any documents listed in Section 760.100(c)(1)(A) through (C) and Section 760.100(d)(5)(A) through (C) of this Part.

(Source: Amended at 27 Ill. Reg. _____, effective _____)