

**Illinois Department of Revenue
Regulations**

Title 86 Part 760 Section 760.200 Ways to Participate in Electronic Filing

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

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

Section 760.200 Ways to Participate in Electronic Filing

Electronic filers can choose to perform all of the functions themselves that are associated with electronic filing, or they can choose to use the services of another accepted electronic filer (third party) to participate in the electronic filing program. For example:

- a) A participant can be a taxpayer who prepares the electronic return or other document and transmits it directly to the Department using software developed by the taxpayer or a software provider.
- b) A participant can be a taxpayer who uses the services of a service group or other third party to prepare the electronic return or other document to provide or transmit it to the Department.
- c) A participant can be a third party transmitter who takes prepared returns or other documents from taxpayers or service groups and transmits them to the Department directly.
- d) A participant can be a service group or other third party who prepares electronic returns or other documents and transmits them to the Department directly.
- e) A participant can be a software developer who:
 - 1) develops software to format return information to conform with the Department specifications; and/or
 - 2) develops software to transmit to the Department directly.

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