

**Illinois Department of Revenue
Regulations**

Title 86 Part 760 Section 760.230 Electronic Signatures

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

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

Section 760.230 Electronic Signatures

- a) Taxpayers must select their electronic signature, as outlined by the Department on the electronic filing enrollment form, and the taxpayer or authorized officer or other individual responsible for filing the returns or other documents must properly sign the electronic filing enrollment form.
- b) 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.
- c) The effect of including a valid electronic signature as part of a transaction transmission has the same legal effect as the taxpayer having signed the returns or other documents that are in that transaction transmission.
- d) Electronically transmitted returns and other documents will be considered unsigned unless the taxpayer's registered electronic signature is included, and received by the Department, as part of that transmission.
- e) An electronic signature is considered to be valid once it is registered by the Department until it expires or any of the following occurs:
 - 1) The Department receives a written request from the taxpayer to have that taxpayer's electronic signature invalidated. To continue electronic filing under this Part, the taxpayer must submit a revised electronic filing enrollment form and select a new electronic signature.
 - 2) The taxpayer files a revised enrollment form and has selected a new electronic signature on that form.
 - 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 enrollment form and select a new electronic signature.
 - 4) The revocation or suspension of the taxpayer's electronic signature authorization.
- f) For electronic returns and other documents authorized to be filed under Section 760.100 of this Part, a registered electronic signature is valid until the expiration 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. At that time, the taxpayer must either reconfirm the electronic signature previously selected or select a new electronic signature. Upon the expiration of an electronic signature, any electronically transmitted return and other documents containing the expired electronic signature will be considered unsigned.

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