

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 760 Section 760.240 Due Dates and Date Received**

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

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

**Section 760.240 Due Dates and Date Received**

- a) When the statutory due date for filing a return and other document or making payment with the Department falls on a weekend or a banking holiday observed by the State of Illinois, the Department will accept the electronic return or other document and the payment on the next business day. Electronic filers are responsible for timely initiating the transaction to assure the return or other document is received by the Department on the day following the weekend or banking holiday.
- b) Taxpayers making electronic payments under this Part must initiate the payment on or before the due date under the appropriate tax Act and request a payment date no later than the due date or, if a payment date of the due date is unavailable, then no later than the financial institution's next available business day after the due date. For the payment to be deemed timely by the Department, the transfer must be initiated on or before the due date and must result in the amount due being deposited as collected funds to the Department's account, even if that deposit occurs after the due date.
- c) The receipt date of the electronic transmission will constitute the receipt date of the electronic return or other document if the transmission is acknowledged as accepted, or accepted with error, with a detailed acknowledgment from the Department as provided in Section 760.310. Any return or other document, including debit authorization, acknowledged as rejected with a functional or detailed acknowledgment will be considered not filed. The receipt date of the electronic transmission will be when the telephone transmission ends for participants transmitting directly to the Department.
- d) Payment by debit authorization included in the electronic return will be considered timely if all of the following conditions are met:
  - 1) The receipt date of the electronic return in which the EFT debit payment is included is timely under subsection (c);
  - 2) The EFT debit payment date requested is no later than the due date or, if a payment date of the due date is unavailable, then no later than the next available business day after the due date; and
  - 3) A confirmation number for the EFT debit is received in the acknowledgment from the Department indicating that it was accepted in the same electronic transmission as the return filing.

- e) Failure to receive a confirmation number for a debit authorization in the acknowledgment from the Department means that the payment was not accepted for processing, although the return may be acknowledged as accepted or accepted with error.
- f) In the case where a taxpayer submits a return or other document on approved magnetic media in accordance with this Part, Section 1.25 of the Statute on Statutes [5 ILCS 70/1.25], which provides that a return or other document transmitted through the United States mail is deemed filed with or received by the State on the date shown by the post office cancellation mark stamped upon the envelope or other wrapper containing it, applies only to the receipt of the return filed on diskette or other approved magnetic media.
- g) If a taxpayer is required to file a return or other document or to remit a tax payment through an electronic transmission but instead files the return or other document or makes the payment by mail, the return or other document or the amount due must be physically received by the Department on or before the due date under the appropriate tax Act in order for the return or other document or the payment to be considered timely by the Department.

(Source: Amended at 30 Ill. Reg. 11590, effective June 26, 2006)