



*i*nformational

Bulletin

Brian Hamer / Director

New electronic payment requirements

This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

For information or forms

Visit our web site at:
tax.illinois.gov

Call our 24-hour
Forms Order Line at:
1 800 356-6302

Call us at:
1 800 732-8866 or
217 782-3336

Call our TDD
(telecommunications device
for the deaf) at:
1 800 544-5304

For electronic payment information

Call us at:
217 782-6257

Email:
rev.taxpay@illinois.gov

What are the new requirements?

- ▶ Electronic payments are now required for most taxpayers who have an annual tax liability of
 - \$20,000 or more **for most taxes** beginning **October 1, 2010**. (See the list on the back.)
 - more than \$12,000 for **withholding income tax** beginning **January 1, 2011**.
- ▶ If you use the Automated Clearing House (ACH) credit payment method, the bank is changing effective **October 1, 2010**.

What is the banking change for ACH credit payments?

The bank used for ACH credit payments is changing for payments settling **on or after October 1, 2010**. Direct your payment to the department's new account at Wells Fargo Bank, 90 South Seventh Street, Minneapolis, Minnesota 55402. Use the exact date so that your payment is applied correctly to your account.

How do I make payments electronically?

The department has several methods to make your payments electronically.

▶ WebFile and Pay

This is the easiest way to make your payment online at any time. You can schedule the dollar amount, debit date, and tax period for your payments. No software or registration is required. Visit our web site for more information.

▶ Other electronic options

You may select from other electronic options available on our web site, such as TaxNet or Federal State Employment (FSET), EFT ACH credit and ACH debit. Most require preregistration on Form EFT-1.

We also offer the **Federal Reserve Wire Transfer** (Fedwire) only as an emergency backup payment method.

Electronic payments are required for the following:

	Return and tax payments	Annual tax liability	Electronic mandate effective
Income and replacement taxes			
Corporate income and/or replacement tax	IL-990-T, IL-1023-CES, IL-1023-C, IL-1041, IL-1065, IL-1120, IL-1120-ES, IL-505-B, IL-1120-ST	\$ 20,000	Oct. 1, 2010
Individual income tax	IL-1040, IL-1040-ES, IL-505-I	\$200,000	No change
Withholding income tax	IL-501, IL-941, IL-941-A	\$ 12,000	Jan. 1, 2011

Sales, use, and related taxes

Sales and use tax (Retailers' Occupation Tax, Service Occupation Tax, Service Use Tax, and Use Tax)	ST-1/ST-2, RR-3	\$ 20,000	Oct. 1, 2010
Prepaid sales tax (motor fuel)	PST-1, PST-3	\$ 20,000	Oct. 1, 2010
Automobile renting occupation and use tax	ART1-1	\$ 20,000	Oct. 1, 2010
County motor fuel tax	CMFT-1	\$ 20,000	Oct. 1, 2010
Chicago soft drink tax	ST-14	\$ 20,000	Oct. 1, 2010
MPEA tax	ST-4	\$ 20,000	Oct. 1, 2010
Gas use tax	RG-1, REG-10	\$ 20,000	Oct. 1, 2010

Excise tax

Gas revenue tax	RG-1	\$ 20,000	Oct. 1, 2010
Electricity excise and invested capitol tax	ICT-4, RPU-13, RPU-50	\$ 20,000	Oct. 1, 2010
Tobacco products tax	TP-1	\$ 20,000	Oct. 1, 2010
Liquor revenue tax	RL-26	\$ 20,000	Oct. 1, 2010
Liquor revenue airline tax	RL-26-A	\$ 20,000	Oct. 1, 2010
Hotel operators' occupation tax	RHM-1	\$ 20,000	Oct. 1, 2010
Telecommunications and simplified municipal telecommunications taxes	RT-2, RT-10	\$1,000 monthly avg.	No change
Cigarette and cigarette use tax	RC-36, Sch. CM	All stamp purchases	No change