**Section 2580.160 Taxpayer Signature**

A conservation management plan submitted as a hard copy shall be signed and dated by the taxpayer. A conservation management plan submitted via the Internet shall include the electronic signature of the taxpayer. The Department shall provide a certification form that must be signed by the taxpayer and sent to the Department in lieu of an electronic signature.

(Source: Amended at 39 Ill. Reg. 7702, effective May 18, 2015)