**Section 105.510 Instructions**

a) Sequence of events and general information

1) An electronic return originator prepares the return, computes the tax based on the information the taxpayer provides, and accepts the return for the purpose of electronic filing; or collects prepared tax returns for the purpose of electronic filing.

2) After the return has been prepared and before the return is transmitted electronically, the taxpayer must verify the information in the electronic portion of the return. In addition, the taxpayer must verify the information on Form IL-8453, including the routing transit and account numbers if direct deposit is authorized, and sign the Form IL-8453. Both signatures are required on a joint return. A file copy of the prepared return must be provided to the taxpayer at the time of the signature. The copy should be retained by the taxpayer, and not be forwarded to the Department.

3) Practitioners are prohibited from allowing taxpayers to sign a blank tax return. A blank Form IL-8453 is the same as a blank tax return; therefore, electronic return originators are also prohibited from allowing taxpayers to sign a blank IL-8453.

4) After Form IL-8453 has been completed and signed by the taxpayer, the electronic return originator, and preparer (if applicable), the transmitter will send the electronic portion of the return to the Department in accordance with the file specifications in the IL-1346.

5) By transmitting the electronic portion of the return, the electronic filer is confirming that the IL-8453 has been accurately completed and signed.

6) When requested, electronic filers must mail IL-8453s within 24 hours after receipt of written request from the Department.

7) Beginning on the first day of the electronic filing season, and daily thereafter throughout the filing period, the electronic return originator will retain IL-8453s unless otherwise requested by the Department. The electronic return originator must retain forms for all electronic returns that have been acknowledged as accepted by the Department.

8) If a return is acknowledged as rejected and cannot be re-transmitted, the IL-8453 shall be destroyed and any withholding forms shall be retained to attach to a paper Form IL-1040.

9) Receipt of IL-8453s requested by the Department will be closely monitored. If an IL-8453 is missing 14 days after request by the Department, the electronic return originator will be contacted. If the electronic return originator does not provide the Department with a Form IL-8453 that includes the taxpayer's original signature and withholding forms after the electronic return originator is contacted, the taxpayer will be notified.

 AGENCY NOTE: If excessive contacts with the ERO are required to obtain missing Forms IL-8453, the ERO may be subject to suspension from the Illinois electronic filing program.

b) Completing and mailing Form IL-8453

1) The DCN must be clearly printed or typed (one position per box) in the spaces provided at the top of each Form IL-8453. The DCN must match the DCN of the accepted electronic return.

2) Type or print the taxpayer's name, address, and social security number in spaces provided on Form IL-8453. The name, address, and Social Security number must be the same as the name, address, and Social Security number on the electronic IL-1040 return.

3) Tax Return Information must be completed. Enter only whole dollar amounts. These amounts must match the corresponding entries on the electronic IL-1040 return.

4) If the taxpayer authorizes to have the refund directly deposited, direct deposit of refund information must be completed. The direct deposit information on Form IL-8453 must be the same as the direct deposit information transmitted in the electronic IL-1040.

5) The Declaration and Signature of Taxpayer must contain the taxpayer's original signature(s). Electronic return originators must obtain the signature(s) from their clients prior to transmitting the electronic return to the Department. The electronic return originator will be contacted for missing taxpayer signatures on any IL-8453s received by the Department. If an IL-8453 providing original taxpayer signature(s) is not received after the electronic return originator is contacted, the taxpayer will be notified.

 AGENCY NOTE: If excessive contacts with the ERO are required, the ERO may be suspended from the program.

6) The Declaration and Signature of Electronic Return Originator and Signature of Paid Preparer must be completed and signed by the electronic return originator and the paid preparer. When the electronic return originator and the paid preparer are the same entity, the paid preparer box must also be checked. When the electronic return originator and the paid preparer are different, a copy of the IL-1040, signed by the preparer, must be attached to the IL-8453. A collector who is not the preparer of the return but collected the return for electronic filing (transmission) purposes must sign as the electronic return originator and date the declaration, enter the firm's name and address, enter the firm's FEIN, and provide the firm's telephone number. There is no requirement to provide a Social Security number in this case.

7) Forms W-2, W-2G, and 1099-R must be attached to the front of the IL-8453 (bottom left). The electronic return originator will be contacted if these forms are missing from any IL-8453s received by the Department. If a replacement IL-8453 providing the withholding forms (originals or copies) is not received by the Department after the electronic return originator is contacted, the taxpayer will be notified. IRS or Illinois forms 4852, or any other substitute wage and tax statement, cannot be attached to the IL-8453 (or submitted later) in lieu of Forms W-2, W-2G, or 1099-R. (See Section 105.110(c), Exclusions from Electronic Filing.)

 AGENCY NOTE: If excessive contacts with the ERO are required to obtain missing withholding forms, the ERO may be subject to suspension from the Illinois electronic filing program.

8) IL-8453s, if mailed to the Department, should be secured by paper clip, rubber band, or string in quantities of 100 or less. They should be in ascending order by DCN. Each IL-8453 should consist of the non-electronic portion of the tax return as detailed in Section 105.100(c), Composition of an Electronic Return.

9) Mail in either envelopes or cartons to one of the addresses listed below:

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| Regular Mail | or | Overnight Mail |
| Illinois Dept. of Revenue |  | Illinois Dept. of Revenue |
| Exceptions Processing Division |  | Exceptions Processing |
| P.O. Box 19479 |  | Mail Code 2-221 |
| Springfield, IL 62794-9479 |  | 101 W. Jefferson St. |
|  |  | Springfield IL 62702 |

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