**Section 105.810 Acknowledgement of Electronic Returns**

a) Each file of electronic returns transmitted to the Department will normally be acknowledged within 24 hours after receipt.

b) The acknowledgement file identifies which returns have been accepted or rejected. The acknowledgement files must be retrieved within five days. If they are not, the Department will contact the transmitter.

c) If the acknowledgement file is not available within 36 hours, or if acknowledgements are received for returns that were not transmitted within the designated transmission, immediately contact the Office of Electronic Filing for assistance.

d) The transmitter should match the acknowledgement file back to the original file transmitted.

NOTE: Any transmitted electronic return that is acknowledged as rejected by the Department will not be considered a filed return.

e) When a return has been rejected after three attempts, contact the Office of Electronic Filing and assistance will be provided.

(Source: Amended at 21 Ill. Reg. 2362, effective February 3, 1997)