**Section 750.100 Scope of the Program and Rules**

a) Electronic funds transfer replaces the physical movement and handling of paper checks with electronic instructions to financial institutions to transfer funds between accounts of those making and receiving payments.

b) Use of electronic funds transfer is intended to:

1) make the payment of taxes easier for taxpayers;

2) enhance State revenues through acceleration of the collection mechanism for taxes; and

3) improve enforcement and compliance through the elimination of the delays and uncertainties which result from mailing and manually processing paper returns and tax payments.

c) Taxpayers who are required to make tax payments to the Department and have reached the established thresholds for making those payments through the use of electronic funds transfer are required to make those payments to the Department through the use of electronic funds transfer. (See Section 750.300 of this Part.)

d) Taxpayers, if accepted into the program by the Department, may voluntarily make tax payments to the Department through the use of electronic funds transfer for tax, fees, and other payments listed in Section 750.300 of this Part.

(Source: Amended at 27 Ill. Reg. 14623, effective August 26, 2003)