**Section 760.110 Exclusions from Electronic Filing**

All of the following types of returns and documents are excluded from electronic filing under this Part:

a) Returns from individuals or organizations who have not been accepted as participants in the electronic filing program set forth in this Part;

b) For sales tax participants, returns requiring forms or schedules not listed in Section 760.100(d)(2) of this Part;

c) Any return, form, or other document wherein electronic filing of those documents is provided for in Part 105, Electronic Filing of Illinois Individual Income Tax Returns;

d) For Liquor Tax participants, any return, schedule or other document listed in Section 760.100(d)(3)(A)(i) through (ii) of this Part or that is not required by Section 8 of the Liquor Control Act of 1934 [235 ILCS 5/8]; or

e) Any documents listed in Section 760.100(c)(1)(A) through (C) and Section 760.100(d)(5)(A) through (C) of this Part.

(Source: Amended at 27 Ill. Reg. 14636, effective August 26, 2003)