**Section 2725.40**  **Electronic Posting of Notices**

a) On and after November 11, 2017, when a person or employing unit uses the Department's online tax system, MyTax Illinois (mytax.illinois.gov), the Department will post an electronic version of all notices, except as provided in subsection (c), that are required to be mailed to the person or employing unit, including, but not limited to, notices under Sections 1400, 1509, 2200 and 2201 of the Act, in the correspondence tab of the account of the person or employing unit on the MyTax Illinois website.

b) An email address is needed to register an account in MyTax Illinois. When a notice is posted to the MyTax Illinois account of a person or employing unit as provided in subsection (a), the Department will send an email to each email address that has been provided on the account. A person or employing unit that uses MyTax Illinois will continue to receive, in addition to receiving email notifications and notices within MyTax Illinois, all notices as a paper document sent through USPS to its last known address as provided in Section 2725.30, unless the person or employing unit elects to stop receiving notice under subsection (d). Unless the person or employing unit elects to stop receiving notice as a paper document sent through USPS, the last known address for purposes of the notices described in subsection (a) shall be as provided by Section 2725.30.

c) Electronic versions of the following notices are not posted on the MyTax Illinois website and, regardless of an election under subsection (d), will always be sent as a paper document through USPS:

1) All notices that a person or employing unit is entitled to receive after the filing of an appeal of an order or Determination and Assessment of the Director as provided in Subpart C, including, but not limited to, hearing notices (see Section 2725.210), recommended decisions (see Section 2725.270), and decisions of the Director (see Section 2725.280); and

2) Certificates of withdrawal or release of a notice of lien (see Section 2401 of the Act).

d) A person or employing unit that uses the Department's online tax system may elect to stop receiving notice as a paper document sent through USPS for any notice, except those notices described in subsection (c), that is required to be mailed by the Department as provided in subsection (a). An election under this subsection must be made on the MyTax Illinois website.

e) If, pursuant to subsection (d), a person or employing unit elects to stop receiving notice as a paper document sent through USPS, the email address or addresses provided by the person or employing unit shall be the last known address for purposes of Section 2725.30 for each notice described in subsection (a), and the notices described in subsection (a) will not be mailed to the person or employing unit through USPS. If, pursuant to subsection (d), a person or employing unit elects to stop receiving notice as a paper document sent through USPS, then notice shall be deemed to have been served on the person or employing unit if the Department posts an electronic version of the notice in the correspondence tab of the account of the person or employing unit on the MyTax Illinois website and transmits an email to at least one of the email addresses provided on the account of the person or employing unit, even if the email is not accepted by the server of the person or employing unit.

EXAMPLE 1: An employing unit establishes a MyTax Illinois account and, pursuant to subsection (d), elects to stop receiving notice as a paper document sent through the USPS. The employing unit provides a total of four different email addresses for the account. The Department posts a Determination and Assessment in the correspondence tab of the employer's MyTax Illinois profile and attempts to send an email notification to each of the four email addresses provided by the employing unit. Due to a computer glitch, only one email is sent. Because the Department transmitted an email to at least one of the email addresses provided on the account of the employing unit, notice of the Determination and Assessment will be treated as having been served on the employing unit.

EXAMPLE 2: An employing unit establishes a MyTax Illinois account and, pursuant to subsection (d), elects to stop receiving notice as a paper document sent through USPS. The employing unit provides an email address for the account. The Department posts a Determination and Assessment in the correspondence tab of the employer's MyTax Illinois profile and sends an email notification to the email address provided by the employing unit. The email is rejected as undeliverable by the recipient's e-mail server. Because the email was sent to the email address provided by the employing unit, notice of the Determination and Assessment will be treated as having been served on the employing unit.

f) If, pursuant to subsection (d), a person or employing unit elects to stop receiving notice as a paper document sent through USPS, the date of mailing of the notice for purposes of the Act shall be whichever of the following dates is later:

1) The mail date listed on the notice that is posted on the MyTax Illinois website; or

2) The date that the email notifying the person or employing unit that a notice has been posted to the MyTax Illinois website is transmitted to the person or employing unit.

EXAMPLE 1: An employer has elected to stop receiving notice through USPS under subsection (d). On October 1, 2017, the Department posts a Determination and Assessment in the correspondence tab of the employer's MyTax Illinois profile. The mail date on the Determination and Assessment is October 3, 2017 to allow time for system processing. Due to a system error, the Department does not email the employer until October 4, 2017 to inform it that the Determination and Assessment has been posted to the MyTax Illinois website. Even if the employer logs into its MyTax Illinois account and views the document on October 1, 2017, notice of the Determination and Assessment will be treated as having been mailed on October 4, 2017.

EXAMPLE 2: An employer has elected to stop receiving notice through USPS under subsection (d). On October 1, 2017, the Department posts a Determination and Assessment in the correspondence tab of the employer's MyTax Illinois profile. The mail date on the Determination and Assessment is October 3, 2017 to allow time for system processing. The Department sends the employer an email on October 2, 2017 to inform it that a notice has been posted to the MyTax Illinois website. Notice of the Determination and Assessment will be treated as having been mailed on October 3, 2017.

g) The email notifying the person or employing unit that a notice has been posted to the MyTax Illinois website may not be responded to by email. If the notice posted to the MyTax Illinois website provides for appeal rights or otherwise allows or requires a response by the person or employing unit, the person or employing unit must appeal or respond according to the instructions provided on the notice, whether posted to the MyTax Illinois website or sent through USPS.

EXAMPLE: On November 1, 2017, the Department sends an employing unit an email notifying the employing unit that a notice has been posted to the MyTax Illinois website. The notice posted to the MyTax Illinois website is an Annual Notice of Contribution Rate Determination. The notice informs the employing unit that, pursuant to Section 2725.105, it may file an application for review of the notice of contribution rate determination online using MyTax Illinois or by mail at the address on the Notice of Contribution Rate Determination. On November 2, 2017, the president of the employing unit signs into MyTax Illinois and sees the rate notice. Instead of submitting an application for review on MyTax Illinois or by mail, the president of the employing unit sends an application for review of the rate notice in an email response to the email that the Department sent to the employing unit. Since the application for review was not submitted to the Department in accordance with Section 2725.105, as explained on the Notice of Contribution Rate Determination, the application for review will not be treated as filed for purposes of Section 1509 of the Act, and the rate determination will be final against the employing unit. Under Section 2725.105 and subsection (g), it is the employing unit's responsibility to respond to the notice according to the instructions provided on the notice.

h) If, pursuant to subsection (d), a person or employing unit elects to stop receiving notice as a paper document sent through USPS, the email address or addresses provided by the person or employing unit will continue to be the last known address of the person or employing unit for purposes of the notices described in subsection (a) until the person or employing unit changes its email address or cancels its election to stop receiving notice as a paper document sent through USPS. An election to change an email address or cancel an election to stop receiving notice as a paper document sent through USPS may be completed within MyTax Illinois. A change pursuant to this subsection is not effective until it has been processed by the Department.

EXAMPLE 1: Six months after electing to stop receiving notice as a paper document sent through USPS as provided in subsection (d), an employer loses access to the email address it provided to the Department and begins using a new email address. However, the employing unit does not notify the Department of the new email address. On November 1, 2017, the Department posts an Annual Notice of Contribution Rate Determination in the correspondence tab of the employer's MyTax Illinois profile. On the same day, the Department sends the employing unit an email to the email address the employing unit provided to the Department, notifying the employing unit that a notice has been posted to the MyTax Illinois website. The Notice of Contribution Rate Determination informs the employing unit that, pursuant to Section 1509 of the Act, the employing unit has 15 days from November 1, 2017 to file an application for review of the rate determination. Since the employing unit no longer has access to the email address it provided to the Department, it does not receive the email or retrieve the notice in MyTax Illinois. On November 20, 2017, the employing unit signs into MyTax Illinois, sees the rate notice, and immediately files an application for its review. Since the application for review was filed more than 15 days after the mail date listed on the notice, which was also the date that the Department sent an email to the employing unit's last known address, the application for review is not timely, and the rate determination will be treated as final against the employing unit. Under subsection (h), it is the employing unit's responsibility to notify the Department of its new mailing address through MyTax Illinois.

EXAMPLE 2: An employing unit establishes a MyTax Illinois account and, pursuant to subsection (d), elects to stop receiving notice as a paper document sent through USPS. The employing unit provides an email address for the account "oldemail@example.com." The Department posts a Determination and Assessment in the correspondence tab of the employer's MyTax Illinois profile and sends an email notification to the email address provided by the employing unit. The employing unit's email sends an automatic reply to the Department that states: "My email address has changed. Please email me at my new email address: newemail@example.com". Since the email sent by the Department is an automated notification and is unable to receive replies, the Department does not update the email address of the employing unit. Notice will be treated as properly served on the employing unit when sent to the original email address provided by the employing unit (oldemail@example.com). It is the employing unit's responsibility to notify the Department of its new mailing address through MyTax Illinois.

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