**Section 105.200 Categories of Electronic Filers**

Participants in electronic filing are categorized as follows:

a) Electronic Return Originator (ERO) – a firm, organization, or individual who deals directly with the taxpayer and who:

1) Prepares a tax return or collects a prepared tax return for the purpose of having an electronic return produced; and

2) Obtains the taxpayer's signature on Form IL-8453, Individual Income Tax Electronic Filing Declaration.

b) Transmitter – a firm, organization, or individual who transmits electronic returns directly to the Department's communications processor.

c) Software Developer – writes software for the purpose of:

1) Formatting returns to conform with the Department's electronic return specifications; and/or

2) Transmitting electronic returns directly to the Department's communications processor.