**Section 760.300 Responsibilities of Electronic Filers**

a) All electronic filers must comply with all of the requirements and specifications set forth in this Part, and in the Department's implementation guides for electronic filing and booklets regarding procedures for electronic filing for the appropriate tax.

b) Taxpayers filing electronically, on approved magnetic media, or using Electronic Data Interchange (EDI) must keep records equivalent to the level of detail contained in an acceptable paper record. For example, see 86 Ill. Adm. Code 130.801, 130.805, 130.825, 420.90, 440.10 and 450.50.

c) Electronic filers are responsible for ensuring that electronic returns or other electronic documents and payments are filed with or paid to the Department in a timely manner as provided in Section 760.240 of this Part.

d) Electronic filers are responsible for ensuring the security and confidentiality of all transmitted data.

e) Electronic filers must not use software that has a Department assigned production password built into the software.

f) Electronic filers cannot recall or intercept electronically filed returns or other documents after they have been acknowledged as accepted with a detailed acknowledgment from the Department.

g) Electronic filers must make transmissions and retrieve acknowledgments in a timely manner. Acknowledgment files will normally be available from the Department within 24 hours after the transmission is received.

h) Electronic filers must match acknowledgment files to the original transmission files. Returns or other documents acknowledged as accepted with a detailed acknowledgment from the Department as provided in Section 760.310 of this Part will be considered filed. Returns or other documents acknowledged as rejected must be corrected and retransmitted.

i) Electronic filers must immediately contact the Department if an acknowledgment has not been available after 36 hours from the transmission of the return.

j) Electronic filers must contact the Department for assistance if returns or other documents have been rejected after three attempts, or if acknowledgments are received for returns or other documents that were not in the original transmissions.

k) Taxpayers are responsible for retaining copies of all the acknowledgment files received from the Department or third party transmitters. These may be retained on magnetic media. Taxpayers must retain all copies of the acknowledgment files received from the Department for as long as the taxpayer would be required to keep tax records in a paper format.

l) Electronic filers who provide transmission services to other electronic filers must:

1) Accept electronic returns or other documents for direct transmission to the Department only from electronic filers accepted in this program;

2) Provide each of their clients with the acknowledgment files for their transmissions within 24 hours after the availability of the acknowledgment from the Department; and

3) Retain copies of all acknowledgment files received from the Department for one year from the date of receipt. These may be retained on magnetic media.

m) Electronic filers who are software developers must:

1) Correct any software errors quickly to assure timely transmission of electronic returns or other documents;

2) Expeditiously distribute any corrections to all electronic filers utilizing the software; and

3) Not incorporate into its software a Department assigned production password.

n) If the taxpayer wishes to amend any accepted electronically filed return, the corresponding paper amended return form must be filed with the Department except for the following:

1) Amended Telecommunications Tax returns.

2) Amended Cigarette Tax and Cigarette Use Tax returns.

3) Amended Liquor Tax returns.

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