Illinois Department of Revenue

Implementation Guide for Direct Electronic Filing of Sales and Use Tax

Note: The STS-81 was finalized on August 31, 2005. Items changed from the prior draft have been listed below.

Table of Contents

Section 1 - Overview

The Illinois Department of Revenue (IDOR) has implemented an electronic filing program to accept and acknowledge the following

♦ ST-1, Sales and Use Tax Return

♦ ST-1, Worksheet (Line 2)

♦ ST-2, Multiple Site Form (attachment for ST-1)

♦ PST-2, Prepaid Sales Tax Statement of Tax Paid, Copy A (attachment for ST-1, Line 17)

Special multi-site schedules for direct pay and temporary storage may also be electronically filed. Returns must be transmitted to IDOR using HTTPS protocol and the internet to access the "Illinois Gateway".

The program is open to electronic filers using IDOR approved software, software developers, and transmitters. All participants must enroll using Form IL-8633-B, Business Electronic Filing Enrollment. Software developers and transmitters are required to test prior to acceptance. Taxpayers will select a "signature code" (electronic signature) that they will use to sign all returns. This signature code is transmitted within each electronic return.

Taxpayer participants will have the option of paying electronically by Electronic Funds Transfer, using either the ACH debit or ACH credit option, or by paper check. To use EFT, a participant will be required to preregister on Form EFT-1, Authorization Agreement for Electronic Funds Transfer. ACH debit authorizations may be transmitted with the electronic return by providing payment amount, settlement date, and tax type within the return data. Paper checks must be submitted along with a scannable payment voucher produced by the software the electronic filer is using.

Section 2 - Contact Information

General Questions - Sales and Use Tax:

TAXPAYER ASSISTANCE DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19044
SPRINGFIELD IL 62794-9044

1 800 732-8866 or 217 782-3336

1 800 544-5304 – TDD (telecommunications device for the deaf)

tax.illinois.gov

General Questions - for electronic filing or enrollment using Form IL-8633-B:

ELECTRONIC FILING SECTION (8:30 a.m. – 5:00 p.m.)
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19479
SPRINGFIELD IL 62794-9479

1 217 524-4767 or 1 866 440-8680

Technical Questions or system failures - regarding communications using the "Illinois Gateway":

ELECTRONIC COMMERCE SUPPORT (7:00 a.m. – 4:15 p.m.)
1 217 785-5589 or 1 217 782-3791
After hours, weekends, or holidays – 1 217 782-8622

Technical Questions - regarding record layouts or acknowledgments:

ELECTRONIC FILING SECTION (8:30 a.m. – 5:00 p.m.)
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19479
SPRINGFIELD IL 62794-9479

1 217 524-4767 or 1 866 440-8680

Section 3 - Enrollment for Electronic Filing and Electronic Funds Transfer

Enrollment for Electronic Filing

All participants must enroll to be accepted into the sales tax electronic filing program. This includes electronic filers, software developers, and any participant who is transmitting directly to IDOR (either for themselves or others).

To enroll, complete and sign Form IL-8633-B, Business Electronic Filing Enrollment, and mail to:

> **ELECTRONIC FILING SECTION**
> **ILLINOIS DEPARTMENT OF REVENUE**
> **PO BOX 19479**
> **SPRINGFIELD IL 62794-9479**

Participants who are software developers and transmitters that will transmit directly to the "Illinois Gateway" will be assigned a Logon Identification (LID) number upon enrollment. They must successfully complete testing to be accepted in the program. A "test" password will be assigned for this purpose upon enrollment. IDOR will issue written notification of the LID and the test password after the enrollment form is processed.

Once testing is successfully completed, a "production" password is assigned and provided in written notification to approved transmitters. The LID and passwords are unique for each transmitter and cannot be transferred among participants. The passwords must be kept secure. To access our internet gateway, all transmitters must use their LID and either the test or the production password.

Taxpayers must select and enter a "signature code" (or electronic signature) on Form IL-8633-B, Business Electronic Filing Enrollment and sign the form. The signature code must be included in each electronic return, or the return is designated as **not signed**. All returns designated as "unsigned" generate notices (and possibly penalty) to the taxpayer during tax system processing by IDOR.

Enrollment for Electronic Funds Transfer (EFT)

Taxpayers who wish to pay by Electronic Funds Transfer using either ACH debit or ACH credit must enroll in IDOR's EFT Program. To enroll in the EFT Program, Form EFT-1, Authorization Agreement for Electronic Funds Transfer must be completed, signed and submitted. Form EFT-1, Authorization Agreement for Electronic Funds Transfer should be mailed along with the IL-8633-B, Business Electronic Filing Enrollment to the address provided above. Form EFT-1 and the EFT Guide are available on IDOR's web site at **tax.illinois.gov**.

Section 4 - Payment Information

There are three EFT payment options available. All electronic payment options require enrollment in IDOR's EFT Program (see Section 3 for enrollment information).

Option 1: EFT Debit authorization is included in an electronic return filing.
This option allows taxpayers to pay through the electronic return filing by including payment amount and payment date in the return data. Taxpayers need only supply their account information once when they complete the enrollment for EFT, and are not required to provide it with each transaction. Payment information is "warehoused" internally by IDOR until the payment date.

Option 2: EFT Debit authorization using IDOR's existing EFT System.
This option allows taxpayers to pay independent of the electronic return filing by using the existing EFT System, and requires a toll-free phone call to the system each time you want to start a debit payment. Detailed instructions on using the debit option of the EFT System are provided after Form EFT-1, Authorization Agreement for Electronic Funds Transfer is submitted and processed.

Option 3: EFT Credit using IDOR's existing EFT Program.
This option allows taxpayers to pay independent of the electronic return filing by contacting your financial institution each time you want to start a payment. Detailed instructions for initiating an ACH credit are provided after Form EFT-1, Authorization Agreement for Electronic Funds Transfer is submitted and processed.

Fedwire Emergency Backup

The Fedwire option is available through our existing EFT Program for emergency purposes only. If a payer is unable to initiate payment prior to the due date, Fedwire is the only electronic alternative available that may be used on the due date to make timely payment. IDOR must be notified prior to use of this option, and the payer's financial institution must initiate the Fedwire by 12:00 p.m. (noon, Central Standard Time) on the due date. For additional information, refer to IDOR's Electronic Funds Transfer Guide.

Taxpayers who wish to pay by paper check, must submit payment along with a scannable payment voucher produced from their software.

Section 5 - Timeliness and Date Received of Return and Payment

Return

To be considered timely filed, a return must be acknowledged as accepted, or accepted with errors, no later than 11:59 p.m. (Central Standard Time) on the due date. This also applies to the retransmission of returns that were previously acknowledged as rejected. The IDOR Illinois Gateway records the date and time a transmission is complete. If a return is acknowledged as accepted or accepted with errors, this date and time is used as the date and time the return is received. If a return is acknowledged as rejected, the return is considered not filed.

Participants should assure that the return transmission is started early enough to be completed prior to the end of the day (11:59 p.m. Central Standard Time) on the return due date. To avoid late filing, IDOR recommends that participants schedule transmissions to allow for timely correction and retransmission in the case of a rejected transaction.

Payment

Payment by EFT

To be considered timely paid, EFT debit and credit payments must be "settled" no later than the due date. EFT payments are considered settled on the date the payment is actually deposited as collected funds to IDOR's account, or the "settlement date".

For EFT debit payment transmitted within the electronic return filing, the payment information must be received and acknowledged as accepted by noon (Central Standard Time), at least **one banking business day prior to** the due date to allow for timely settlement. Further, the requested settlement date for payment can be no later than the due date.

For EFT debit payment initiated using the IDOR's existing EFT Program, the payment information must be called in and accepted by 3:30 p.m. (Central Standard Time), at least **one banking business day prior to** the due date to allow for timely settlement. Further, the requested settlement date for payment can be no later than the due date.

For EFT credit payment, the payment transaction must be initiated with the payer's financial institution far enough in advance to allow for timely settlement no later than the due date.

SPECIAL NOTE: IDOR is currently drafting revised rules to provide that if an EFT debit or credit payment is "initiated" (rather than "settled") on or before the due date, it will be deemed timely. Participants are encouraged to check this guide for updated information on date received of EFT payments.

Payment by Paper Check

To be considered timely paid, the payment and accompanying voucher must be postmarked no later than the due date. However, if the taxpayer is mandated by IDOR to pay using EFT, but instead makes payment with a paper check by mail, the postmark provision does not apply. In this case, the payment by check must be deposited as collected funds to IDOR's account on or before the due date.

Section 6 - Monitoring and Suspension

IDOR will monitor the quality of electronic transmissions and return data. If the quality is unacceptable, IDOR will contact the electronic filer, software developer, or transmitter. IDOR will also monitor complaints about participants and issue warning or suspension letters as appropriate. IDOR reserves the right to suspend the electronic filing privilege of any participant who varies from the requirements, specifications, and procedures stated in this guide or any corresponding administrative rules, or who does not consistently transmit error-free returns. When suspended, the participant will be advised of the requirements for reinstatement into the program.

Section 7 - Communications Using HTTPS

These procedures are in effect currently. The IDOR may find it necessary to alter procedures in the future to adapt to changing conditions.

Files may be transmitted to and from the IDOR Gateway server via the Internet using Secure Socket Layer (SSL) technology. File transmission must use the https post method. This type of transmission provides secure data exchange by strongly encrypting the data stream in both directions according to the SSL protocol.

The Illinois Department of Revenue has a utility program available to transmitters that can send files via https post. Transmitters may use this program without charge. The utility runs on Microsoft Windows operating systems. Transmitters may also write their own software if that is preferred.

Transmissions to the Gateway require a modern high speed Internet connection. High bandwidth Internet connections, such as a T1 line or DSL, is preferred; although slower 56K modem connections can be used provided that the connection to the Internet service provider is of high quality and some-what above the 28.8 K-baud range. Noisy phone lines or transmission speeds below this range are not reliable. Transmissions should be posted to the following URL:

<div align="center">https://biz.revenue.state.il.us/il/gateway .</div>

Before users can transmit files, they must register with the Illinois Department of Revenue to obtain a login I.D. and password. Users who have transmitted in the past by z-modem should already have a login I.D. and password.

The Gateway conforms to standard http protocols. For fuller documentation regarding the http specification in general, refer to the World Wide Consortium web site at the following URL:

<div align="center">http://www.w3c.org .</div>

In particular, for documentation regarding the http protocol, see
RFC 2616: Hypertext Transfer Protocol – HTTP/1.1 at URL: ftp://ftp.isi.edu/in-notes/rfc2616.txt

For documentation regarding http authentication protocols, see
RFC 2617L: HTTP Authentication: Basic and Digest Access Authentication
at URL: ftp://ftp.isi.edu/in-notes/rfc2617.txt

The Gateway uses basic authentication, which is made secure by the SSL encryption. The login I.D. and password are applied to the http transmission headers in the form of a standard basic authentication header. The SSL protocol guarantees that the I.D. and password are also encrypted during transmission. As is standard practice, the basic authentication header must be base-64 encoded. The Gateway supports both challenge-response and pre-emptive authentication.

The Gateway adheres to the following practices:

♦ All transmissions or requests to the Gateway occur in a single request-response https session.

♦ No cookies are placed on the users' computers. No session tracking is required, and as a result, cookies are not needed.

♦ Only one file may be transmitted per session. To enforce this rule, the Gateway does not allow MIME attachments. One consequence of this is that transmitters cannot use the HTML forms transmission protocol built into most web browsers, as these automatically generate MIME headers.

Section 7 - Communications Using HTTPS (continued)

Required HTTPS Transmission Headers

The following shows an example of a complete http post transmission including all HTTP transmission headers:

```
POST /il/gateway HTTP/1.0
Host: biz.revenue.state.il.us
Authorization: Basic MQBxWrS7hmQ3V4ly (Base64 encoded)
Accept: text/plain, text/html, text/xml
User-Agent:              (optional header)
X-Transmit-ID: doc1
Content-Type: text/plain
Content-Length: 97
*******************************
The transmitted file goes here.
*******************************
```

This example shows the presence of an authorization header with a value given as a base-64 encoded user I.D. and password. Also, as shown, transmitters must supply a "Content-Length" header for file uploads giving the byte-size of the transmitted file. The Gateway uses this value to verify that the number of bytes received matches what the transmitter actually intended to send. It is the responsibility of the transmitter to make sure this value accurately reflects the size of the file being transmitted.

The http transmission headers must also include one extended header named "X-Transmit-ID". This header governs the action of the Gateway. The header has two reserved values – "NewAck" and "LastAck". These values are not case sensitive. A value of "NewAck" will cause the Gateway to return all available acknowledgment files in the http response stream. These files will be concatenated together into one big file without file separators. A value of "LastAck" given to the "X-Transmit-ID" header will cause the Gateway to re-transmit all acknowledgment files that were transmitted the last time the "NewAck" request was sent to the Gateway. Any other value of the "X-Transmit-ID" header will cause the Gateway to expect to receive a transmission from the user. This value will be echoed back to the user at the end of the transmission in an acknowledgment receipt response as explained in the next section.

Gateway Responses

As stated above, the Gateway responds by transmitting all available acknowledgment files when the transmitter issues a request via the "X-Transmit-ID" extended header. This type of response will always include a "Content-Length" http transmission header giving the exact number of bytes being returned. The transmitter should always verify that the number of bytes received matches exactly the number of bytes given in this "Content-Length" header.

Section 7 - Communications Using HTTPS (continued)

In addition to returning acknowledgment files to the transmitter, the Gateway provides a number of feedback responses when files are received. If a transmitter sends a file with normal completion, the Gateway will respond with an acknowledgment receipt, called an Ack-One receipt. A typical example of an Ack-One response is as follows:

> HTTP/1.1 200 OK
> Content-Type: text/plain
> Content-Length: 231
> Date: Tue, 09 Dec 2003 21:47:19 GMT
> Server: Apache Coyote/1.0
> Connection: close
>
> Illinois Department of Revenue Acknowledgment One
>
> 1. ETIN = 99999
> 2. TransmissionIDNumber = doc1
> 3. TransmissionTimeStamp = 12/09/2003 03:47:19 pm
> 4. FileSize = 97
> 5. SysFileName = T999992003120915471946.343

This is the standard response to a successful file transmission and shows the time and date the department received the file. A transmission should not be considered successful unless an Ack-One response is received. The data given shows the received file size and also the value of the "X-Transmit-ID" header, labeled as "TransmissionIDNumber". This value is returned to the transmitter as a convenience in file tracking. Please keep in mind that the Ack-One response only confirms file "receipt" and not file "acceptance". It is the user's responsibility to pick up acknowledgment files at a later time to use to verify if the transaction(s) were accepted or rejected.

The Gateway also returns two error responses. In case of an incorrect user I.D. or password, the Gateway will respond with an http status code of "401: Unauthorized" value in the http status code line of the response stream. Likewise, in cases during which some of the department's systems may be down, the Gateway will respond with an http status code of "503: Service Unavailable".

Hours of Availability

The Gateway is available to transmitters seven days a week, except during the time from 11:15 p.m. to 12:30 a.m. each day. This system down-time is required for scheduled system maintenance.

Error Recovery/Problems/Backups

If you are having a problem that seems to be caused by hardware or software failure on our end, call Electronic Commerce Support during normal working hours (see Section 2 - Contact Information).

If the problem occurs after normal working hours, call Computer Operations, identify yourself as an electronic transmitter, and explain what is wrong. They will try to correct the problem and/or contact someone who can help you.

Section 8 - Specifications

Structure of Transmission

The illustration on the following page shows the structure of electronic transmissions.

The "HEADER SEQUENCE NUMBER" (Field 050) of the "TRANSACTION HEADER" should start at "00000001", and the "HEADER SEQUENCE NUMBER" (Field 040) of the "TRANSACTION TRAILER" should match the number in the "TRANSACTION HEADER".

The "SEQUENCE NUMBER" (Field 040) of both the "ST-1 FRONT" document and the "WORKSHEET FOR LINE 2 (ST-1 BACK)" document should always be "00000001".

The "SEQUENCE NUMBER" (Field 040) of both the "ST-2" document and the "PST-2 (COPY A)" document should start at "00000001" and increment.

Section 8 - Specifications (continued)

Structure of Transmission (cont.)

FILE HEADER

    TRANSACTION HEADER   SEQUENCE NUMBER 00000001

        DETAIL RECORD ST1FRONT   SEQUENCE NUMBER 00000001

        DETAIL RECORD ST1BACK   SEQUENCE NUMBER 00000001

        DETAIL RECORD ST2   SEQUENCE NUMBER 00000001

        DETAIL RECORD ST2   SEQUENCE NUMBER 00000002

        DETAIL RECORD PST   SEQUENCE NUMBER 00000001

    TRANSACTION TRAILER   SEQUENCE NUMBER 00000001

    TRANSACTION HEADER   SEQUENCE NUMBER 00000002

        DETAIL RECORD ST1FRONT   SEQUENCE NUMBER 00000001

        DETAIL RECORD ST1BACK   SEQUENCE NUMBER 00000001

    TRANSACTION TRAILER   SEQUENCE NUMBER 00000002

    TRANSACTION HEADER   SEQUENCE NUMBER 00000003

        DETAIL RECORD ST1FRONT   SEQUENCE NUMBER 00000001

        DETAIL RECORD ST1BACK   SEQUENCE NUMBER 00000001

    TRANSACTION TRAILER   SEQUENCE NUMBER 00000003

    TRANSACTION HEADER   SEQUENCE NUMBER 00000004

        DETAIL RECORD ST1FRONT   SEQUENCE NUMBER 00000001

        DETAIL RECORD ST1BACK   SEQUENCE NUMBER 00000001

        DETAIL RECORD PST   SEQUENCE NUMBER 00000001

        DETAIL RECORD PST   SEQUENCE NUMBER 00000002

    TRANSACTION TRAILER   SEQUENCE NUMBER 00000004

EOF TRAILER   SEQUENCE NUMBER SPACE FILL

Section 8 - Specifications (continued)

Data Format

All financial data elements are 13-byte, dollar and cents, with the decimal implied two positions from the right. They are "unsigned", meaning they can only be positive figures.

> **Examples:** $1.23 = "0000000000123";
> $12.30 = "0000000001230";
> $123.00 = "0000000012300", and;
> $1230.00 = "0000000123000".

> **EXCEPTION 1:** In the ST-1 Front document, Field 720, "DEBIT PAYMENT AMOUNT", is 10-byte, dollar and cents, rather than 13-byte.
>
> **EXCEPTION 2:** Financial data elements for the ST-2 are 14-byte, dollar and cents, with the decimal implied three positions from the right. They are "signed", meaning the right-most position requires a " " (space) to indicate a positive figure, or a "-" (dash) to indicate a negative figure.

> **Examples:** $1.23 = "0000000000123 ";
> negative $12.30 = "0000000001230-";
> $123.00 = "0000000012300 ", and;
> negative $1230.00 = "0000000123000-".

All rates are 6-byte, with the decimal implied one position from the left. They are "unsigned", meaning they can only be positive.

> **Examples:**   6.5% (or .065) = "006500";
> 1.0% (or .01) = "001000";
> 1.75% (or .0175) = "001750", and;
> .5% (or .005) = "000500".

All gallons are 9-byte, whole gallons, and should be rounded using standard rounding. They are "unsigned", meaning they can only be positive.

> **Examples:**   123.5 gallons would be rounded up to 124 and would = "000000124";
> 1253.4 gallons would be rounded down to 1253 and would = "000001253", and;
> 42125.67 gallons would be rounded up to 42126 and would = "000042126.

Section 8 - Specifications (continued)

File Header

FIELD NO	ID	LENGTH	POSITIONS	DESCRIP	COMMENTS
010	FILE TYPE	13	1-13	A/N	CONSTANT "***ST1 PRO***"
020	RECORD TYPE	3	14-16	A/N	CONSTANT "FHD"
030	TRANSMISSION ID	15	17-31	A/N	5 = ETIN ASSIGNED BY IDOR; 7= CCYYJJJ; 3 = COUNTER ASSIGNED BY TRANSMITTER
040	PROCESS TYPE	1	32-32	A/N	RETURNED IN ACK FILE: SPACE FILL
050-090	RESERVED	21	33-53	A/N	RETURNED IN ACK FILE: SPACE FILL

Section 8 - Specifications (continued)

Transaction Header

FIELD NO	ID	LENGTH	POSITIONS	DESCRIP	COMMENTS
010	FILE TYPE	13	1-13	A/N	CONSTANT "****ST1 PRO****"
020	RECORD TYPE	3	14-16	A/N	CONSTANT "THD"
030	ERO ID	6	17-22	A/N	SPACE FILL or EFIN ASSIGNED BY IDOR
040	JOB TYPE ID	8	23-30	A/N	CONSTANT "ST1RTN "
050	HEADER SEQUENCE NUMBER	8	31-38	N	ASSIGNED BY TRANSMITTER
060	TAXPAYER ID	8	39-46	A/N	ILLINOIS BUSINESS TAX (IBT) NUMBER: 8 NUMERIC
065	RESERVED	5	47-51	A/N	SPACE FILL
070	ENDING DATE OF TAX PERIOD (APE)	8	52-59	N	CCYYMMDD: DD MUST BE LAST DAY OF CORRESPONDING MM
080-100	RESERVED	29	60-88	A/N	RETURNED IN ACK FILE: SPACE FILL

FIELD

NO	ID	LENGTH	POSITIONS	DESCRIP	COMMENTS
DETAIL RECORD ID					
010	FILE TYPE	13	1-13	A/N	CONSTANT "****ST1 PRO****"
020	RECORD TYPE	3	14-16	A/N	CONSTANT "RTN"
030	DOCUMENT ID	8	17-24	A/N	"ST1 "
040	SEQUENCE NUMBER	8	25-32	N	CONSTANT "00000001"
050	FORM VERSION	5	33-37	N	CONSTANT "00001"
060	TAXPAYER ID	8	38-45	A/N	ILLINOIS BUSINESS TAX (IBT) NUMBER: 8 NUMERIC
065	RESERVED	5	46-50	A/N	SPACE FILL
070	ENDING DATE OF TAX PERIOD (APE)	8	51-58	N	CCYYMMDD: DD MUST BE LAST DAY OF CORRESPONDING MM
ST-1 FRONT					
080-110	RESERVED	42	59-100	A/N	SPACE FILL
120	TAX PERIOD START DATE	8	101-108	N	CCYYMMDD, SPACE FILL IF DATE UNKNOWN
130	TAX PERIOD END DATE	8	109-116	N	CCYYMMDD, SPACE FILL IF DATE UNKNOWN
140	REVISION	2	117-118	A/N	CONSTANT "002"
150	FORM	3	119-121	A/N	CONSTANT "03"
160	BUSINESS NAME	60	122-181	A/N	BUSINESS NAME (FROM TAXPAYER PREPRINTED RETURN, IF AVAILABLE)
170	BUSINESS ADDRESS 1	35	182-216	A/N	BUSINESS ADDRESS 1
180	BUSINESS ADDRESS 2	35	217-251	A/N	BUSINESS ADDRESS 2
190	CITY	30	252-281	A/N	CITY
200	STATE	2	282-283	A/N	STATE: STANDARD POSTAL ABBREVIATION
210	ZIP	9	284-292	A/N	ZIP CODE: NUMERIC, LEFT-JUSTIFIED
220	LIQUOR PURCHASES	13	293-305	N	LINE A, FORM ST-1
230	TOTAL RECEIPTS INCLUDING TAX	13	306-318	N	LINE 1, FORM ST-1
240	DEDUCTIONS	13	319-331	N	LINE 2, FORM ST-1: FROM LINE 2 WORKSHEET
250	TAXABLE RECEIPTS	13	332-344	N	LINE 3, FORM ST-1: LINE 1 MINUS LINE 2
260	WITHIN ILLINOIS - GENERAL MERCHANDISE BASE	13	345-357	N	LINE 4a, FORM ST-1
270	WITHIN ILLINOIS - GENERAL MERCHANDISE TAX RATE	6	358-363	N	APPLICABLE TAX RATE

	Description		Position		Reference
280	MERCHANDISE TAX WITHIN ILLINOIS - GENERAL	13	364-376	N	LINE 4b, FORM ST-1: LINE 4a x RATE
290	DRUGS, MEDICAL BASE WITHIN ILLINOIS - FOOD,	13	377-389	N	LINE 5a, FORM ST-1
300	DRUGS, MEDICAL TAX RATE WITHIN ILLINOIS - FOOD,	6	390-395	N	APPLICABLE TAX RATE
310	DRUGS, MEDICAL TAX WITHIN ILLINOIS - FOOD,	13	396-408	N	LINE 5b, FORM ST-1: LINE 5a x RATE
320	MERCHANDISE BASE OUTSIDE ILLINOIS - GENERAL	13	409-421	N	LINE 6a, FORM ST-1
330	MERCHANDISE TAX RATE OUTSIDE ILLINOIS - GENERAL	6	422-427	N	APPLICABLE TAX RATE
340	MERCHANDISE TAX OUTSIDE ILLINOIS - GENERAL	13	428-440	N	LINE 6b, FORM ST-1: LINE 6a x RATE
350	DRUGS, MEDICAL BASE OUTSIDE ILLINOIS - FOOD,	13	441-453	N	LINE 7a, FORM ST-1
360	DRUGS, MEDICAL TAX RATE OUTSIDE ILLINOIS - FOOD,	6	454-459	N	APPLICABLE TAX RATE
370	DRUGS, MEDICAL TAX OUTSIDE ILLINOIS - FOOD,	13	460-472	N	LINE 7b, FORM ST-1: LINE 7a x RATE
380	PRIOR RATES-OTHER RATES BASE	13	473-485	N	LINE 8a, FORM ST-1
385	PRIOR RATES-OTHER RATES TAX RATE	6	486-491	N	APPLICABLE TAX RATE
390	PRIOR RATES-OTHER RATES TAX	13	492-504	N	LINE 8b, FORM ST-1
400	TAX DUE ON RECEIPTS	13	505-517	N	LINE 9, FORM ST-1: SUM of LINES 4b, 5b, 6b,7b, and 8b
410	DISCOUNT RATE	6	518-523	N	DISCOUNT RATE
420	DISCOUNT	13	524-536	N	LINE 10, FORM ST-1: LINE 9 x RATE
430	NET TAX DUE	13	537-549	N	LINE 11, FORM ST-1: LINE 9 MINUS LINE 10
440	PURCHASES-GENERAL MERCHANDISE BASE	13	550-562	N	LINE 12a, FORM ST-1
450	PURCHASES-GENERAL MERCHANDISE TAX RATE	6	563-568	N	APPLICABLE TAX RATE
460	PURCHASES-GENERAL MERCHANDISE TAX	13	569-581	N	LINE 12b, FORM ST-1: LINE 12a x RATE
470	PURCHASES-FOOD, DRUGS, MEDICAL BASE	13	582-594	N	LINE 13A, FORM ST-1
480	PURCHASES-FOOD, DRUGS, MEDICAL TAX RATE	6	595-600	N	APPLICABLE TAX RATE
490	PURCHASES-FOOD, DRUGS, MEDICAL TAX	13	601-613	N	LINE 13b, FORM ST-1: LINE 13a x RATE
500	PURCHASES-OTHER RATES BASE	13	614-626	N	LINE 14a, FORM ST-1
510	PURCHASES-OTHER RATES TAX	13	627-639	N	LINE 14b, FORM ST-1
520	TAX DUE ON PURCHASES	13	640-652	N	LINE 15, FORM ST-1: SUM of LINES 12b, 13b, and 14b

Section 8 - Specifications (continued)
ST-1 Front (cont.)

Field	Description	Length	Position	Type	Notes
530	TAX DUE ON RECEIPTS AND PURCHASES	13	653-665	N	LINE 16, FORM ST-1: SUM OF LINES 11 and 15
540	MANUFACTURER'S PURCHASE CREDIT	13	666-678	N	LINE 16a, FORM ST-1
550	PREPAID SALES TAX (PST-2)	13	679-691	N	LINE 17, FORM ST-1: REQUIRES PST-2
560	QUARTER-MONTHLY PAYMENTS	13	692-704	N	LINE 18, FORM ST-1: SUM PAID VIA RR-3 or EFT
570	PRIOR OVERPAYMENT	13	705-717	N	LINE 19, FORM ST-1
580	TOTAL PREPAYMENTS	13	718-730	N	LINE 20, FORM ST-1: SUM of LINES 16a, 17, 18, and 19
590	NET TAX DUE	13	731-743	N	LINE 21, FORM ST-1: LINE 16 MINUS LINE 20
600	EXCESS TAX COLLECTED	13	744-756	N	LINE 22, FORM ST-1
610	TOTAL TAX DUE	13	757-769	N	LINE 23, FORM ST-1: SUM of LINES 21 and 22
620	CREDIT MEMORANDUM	13	770-782	N	LINE 24, FORM ST-1
630	PAYMENT DUE	13	783-795	N	LINE 25, FORM ST-1: LINE 23 MINUS 24
640	TAXPAYER NAME	40	796-835	A/N	PERSON WHO WOULD SIGN A PAPER-FILED RETURN
650	TAXPAYER ELECTRONIC FILING SIGNATURE CODE	6	836-841	A/N	PRE-REGISTERED WITH IDOR BY BUSINESS TAXPAYER
655	RESERVED	3	842-844	A/N	SPACE FILL
660	TAXPAYER PHONE	10	845-854	A/N	DAYTIME BUSINESS PHONE
670	TAXPAYER DATE	8	855-862	N	CCYYMMDD: TAXPAYER SUBMISSION DATE. SPACE FILL IF DATE UNKNOWN
680	PREPARER NAME	30	863-892	A/N	NAME OF PREPARER (IF NOT TAXPAYER)
690	PREPARER PHONE	10	893-902	A/N	PREPARER PHONE
700	PREPARER DATE	8	903-910	N	CCYYMMDD: DATE RETURN PREPARED. SPACE FILL IF DATE UNKNOWN
710	TAX TYPE INDICATOR	5	911-915	A/N	CONSTANT "0411"
720	DEBIT PAYMENT AMOUNT	10	916-925	N	USE WHEN DEBIT REQUESTED, OTHERWISE, SPACE FILL
730-880	RESERVED	304	926-1229	A/N	SPACE FILL
890	REQUESTED SETTLEMENT DATE	8	1230-1237	N	CCYYMMDD: USE WHEN DEBIT REQUESTED. OTHERWISE, SPACE FILL

Section 8 - Specifications (continued)

Worksheet for Line 2

NO	FIELD ID	LENGTH	POSITIONS	DESCRIP	COMMENTS
DETAIL RECORD ID					
010	FILE TYPE	13	1-13	A/N	CONSTANT "****ST1 PRO****"
020	RECORD TYPE	3	14-16	A/N	CONSTANT "RTN"
030	DOCUMENT ID	8	17-24	A/N	"ST1WS "
040	SEQUENCE NUMBER	8	25-32	N	CONSTANT "00000001"
050	FORM VERSION	5	33-37	N	CONSTANT "00001"
060	TAXPAYER ID	8	38-45	A/N	ILLINOIS BUSINESS TAX (IBT) NUMBER: 8 NUMERIC
065	RESERVED	5	46-50	A/N	SPACE FILL
070	ENDING DATE OF TAX PERIOD (APE)	8	51-58	N	CCYYMMDD: DD MUST BE LAST DAY OF CORRESPONDING MM
WORKSHEET FOR LINE 2 (ST-1 BACK)					
080	COLLECTED TAX - GENERAL MERCHANDISE RETAIL	13	59-71	N	LINE 1a, WORKSHEET
090	COLLECTED TAX - GENERAL MERCHANDISE SERVICE	13	72-84	N	LINE 1b, WORKSHEET
100	COLLECTED TAX - FOOD, DRUGS, MEDICAL RETAIL	13	85-97	N	LINE 1c, WORKSHEET
110	COLLECTED TAX - FOOD, DRUGS, MEDICAL SERVICE	13	98-110	N	LINE 1d, WORKSHEET
120	TOTAL COLLECTED TAXES	13	111-123	N	LINE 2, WORKSHEET: SUM of LINES 1a, 1b, 1c, and 1d
130	RESALE	13	124-136	N	LINE 3, WORKSHEET
140	INTERSTATE COMMERCE	13	137-149	N	LINE 4, WORKSHEET
150	CASH REFUNDS	13	150-162	N	LINE 5, WORKSHEET
160	NEWSPAPERS AND MAGAZINES	13	163-175	N	LINE 6, WORKSHEET
170	MOTOR FUEL TAX — GASOLINE GALLONS	9	176-184	N	LINE 7a, WORKSHEET
180	GASOLINE TAX RATE	6	185-190	N	APPLICABLE TAX RATE
190	GASOLINE TAX	13	191-203	N	LINE 7b, WORKSHEET: LINE 7a x RATE
200	MOTOR FUEL TAX — GASOHOL & ETHANOL GALLONS	9	204-212	N	LINE 7c, WORKSHEET
210	GASOHOL & ETHANOL TAX RATE	6	213-218	N	APPLICABLE TAX RATE

Worksheet for Line 2 (cont.)

No.	Field Name	Length	Position	Type	Description
220	GASOHOL & ETHANOL TAX	13	219-231	N	LINE 7d, WORKSHEET: LINE 7c x RATE
230	MOTOR FUEL TAX - DIESEL GALLONS	9	232-240	N	LINE 7e, WORKSHEET
240	DIESEL TAX RATE	6	241-246	N	APPLICABLE TAX RATE
250	DIESEL TAX	13	247-259	N	LINE 7f, WORKSHEET: LINE 7E x RATE
260	MOTOR FUEL TAX — DIESELHOL GALLONS	9	260-268	N	LINE 7g, WORKSHEET
270	DIESELHOL TAX RATE	6	269-274	N	APPLICABLE TAX RATE
280	DIESELHOL TAX	13	275-287	N	LINE 7h, WORKSHEET: LINE 7g x RATE
290	MOTOR FUEL TAX - OTHER SPECIAL FUELS GALLONS	9	288-296	N	LINE 7i, WORKSHEET
300	OTHER SPECIAL FUELS TAX RATE	6	297-302	N	APPLICABLE TAX RATE
310	OTHER SPECIAL FUELS TAX	13	303-315	N	LINE 7j, WORKSHEET: LINE 7i x RATE
320	SPECIFIC FUELS EXEMPT — GASOHOL RECEIPTS	13	316-328	N	LINE 8a, WORKSHEET
330	GASOHOL RATE	6	329-334	N	APPLICABLE RATE
340	GASOHOL AMOUNT	13	335-347	N	LINE 8b, WORKSHEET: LINE 8a x RATE
350	SPECIFIC FUELS EXEMPT - 100% BIODIESEL BLEND 90-99%	13	348-360	N	LINE 8c, WORKSHEET
360	BIODIESEL BLEND 90-99% RATE	6	361-366	N	APPLICABLE RATE
370	BIODIESEL BLEND 90-99% AMOUNT	13	367-379	N	LINE 8d, WORKSHEET: LINE 8c x RATE
380	SPECIFIC FUELS EXEMPT — BIODIESEL BLEND 1-89%	13	380-392	N	LINE 8e, WORKSHEET
390	BIODIESEL BLEND 1-89% RATE	6	393-398	N	APPLICABLE RATE
400	BIODIESEL BLEND 1-89% AMOUNT	13	399-411	N	LINE 8f, WORKSHEET: LINE 8e x RATE
410	SPECIFIC FUELS EXEMPT — 100% BIODIESEL	13	412-424	N	LINE 8g, WORKSHEET
420	100% BIODIESEL RATE	6	425-430	N	APPLICABLE RATE
430	100% BIODIESEL AMOUNT	13	431-443	N	LINE 8h, WORKSHEET: LINE 8g x RATE
440	SPECIFIC FUELS EXEMPT — BLENDED ETHANOL FUEL	13	444-456	N	LINE 8i, WORKSHEET
450	BLENDED ETHANOL FUEL RATE	6	457-462	N	APPLICABLE RATE
460	BLENDED ETHANOL FUEL AMOUNT	13	463-475	N	LINE 8j, WORKSHEET: LINE 8i x RATE
470	NON-TAX SALES OF SERVICE — REPAIRS	13	476-488	N	LINE 9a, WORKSHEET
480	NON-TAX SALES OF SERVICE — PRESCRIPTIONS	13	489-501	N	LINE 9b, WORKSHEET
490	NON-TAX SALES OF SERVICE — OTHER LITERAL	30	502-531	A/N	LINE 9c - WRITE-IN LINE, WORKSHEET: LEFT-JUSTIFY SPACE FILL TO RIGHT
500	OTHER AMOUNT	13	532-544	N	LINE 9c - AMOUNT, WORKSHEET
510	EXEMPT ORGANIZATIONS	13	545-557	N	LINE 10, WORKSHEET

Section 8 - Specifications (continued)
Worksheet for Line 2 (cont.)

520	FOOD STAMPS	13	558-570	N	LINE 11, WORKSHEET
530	ENTERPRISE ZONE & HIGH IMPACT BUSINESS	13	571-583	N	LINE 12, WORKSHEET
540	MANUFACTURING MACHINERY & EQUIPMENT	13	584-596	N	LINE 13, WORKSHEET
550	FARM MACHINERY & EQUIPMENT	13	597-609	N	LINE 14, WORKSHEET
560	GRAPHIC ARTS MACHINERY & EQUIPMENT	13	610-622	N	LINE 15, WORKSHEET
570	OTHER a - LITERAL	30	623-652	A/N	LINE 16a - WRITE-IN LINE, WORKSHEET: LEFT-JUSTIFY, SPACE FILL TO RIGHT
580	OTHER a - AMOUNT	13	653-665	N	LINE 16a - AMOUNT, WORKSHEET
590	OTHER b - LITERAL	30	666-695	A/N	LINE 16b - WRITE-IN LINE, WORKSHEET: LEFT-JUSTIFY, SPACE FILL TO RIGHT
600	OTHER b - AMOUNT	13	696-708	N	LINE 16b - AMOUNT, WORKSHEET
610	OTHER c - LITERAL	30	709-738	A/N	LINE 16c - WRITE-IN LINE, WORKSHEET: LEFT-JUSTIFY, SPACE FILL TO RIGHT
620	OTHER c - AMOUNT	13	739-751	N	LINE 16c - AMOUNT, WORKSHEET
630	OTHER d - LITERAL	30	752-781	A/N	LINE 16d - WRITE-IN LINE, WORKSHEET: LEFT-JUSTIFY, SPACE FILL TO RIGHT
640	OTHER d - AMOUNT	13	782-794	N	LINE 16d - AMOUNT, WORKSHEET
650	TOTAL DEDUCTIONS	13	795-807	N	LINE 17, WORKSHEET: SUM of LINES 3 through 16d
660	TOTAL AMOUNT CARRIED TO LINE 2 OF ST-1	13	808-820	N	LINE 18, WORKSHEET: SUM of LINES 2 and 17

ST-2 Attachment

FIELD NO	ID	LENGTH	POSITIONS	DESCRIP	COMMENTS
DETAIL RECORD ID					
010	FILE TYPE	13	1-13	A/N	CONSTANT "****ST1 PRO***"
020	RECORD TYPE	3	14-16	A/N	CONSTANT "RTN"
030	DOCUMENT ID	8	17-24	A/N	"ST2"
040	SEQUENCE NUMBER	8	25-32	N	ASCENDING, SEQUENTIAL, BEGINNING WITH "00000001"
050	FORM VERSION	5	33-37	N	CONSTANT "00001"
060	TAXPAYER ID	8	38-45	A/N	ILLINOIS BUSINESS TAX (IBT) NUMBER: 8 NUMERIC
065	RESERVED	5	46-50	A/N	SPACE FILL
070	ENDING DATE OF TAX PERIOD (APE)	8	51-58	N	CCYYMMDD: DD MUST BE LAST DAY OF CORRESPONDING MM
ST-2					
080	TAXPAYER ID	8	59-66	A/N	ILLINOIS BUSINESS TAX (IBT) NUMBER: 8 NUMERIC
085	RESERVED	5	67-71	A/N	SPACE FILL
090	TAX PERIOD START DATE	8	72-79	N	CCYYMMDD. SPACE FILL IF DATE UNKNOWN
100	TAX PERIOD END DATE	8	80-87	N	CCYYMMDD. SPACE FILL IF DATE UNKNOWN
110	LOCATION CODE	8	88-95	N	COUNTY/CITY CODE = 7; CHECK DIGIT = 1
115	LOCATION SEQUENCE NUMBER	3	96-98	N	SITE NUMBER
118	BUSINESS DISTRICT NUMBER	3	99-101	N	ONLY FOR SPECIAL FORM ST-2-DP AND ST-2-TS FILERS
120	SITE NAME	30	102-131	A/N	SITE NAME
130	SITE ADDRESS 1	35	132-166	A/N	SITE ADDRESS 1
140	SITE ADDRESS 2	35	167-201	A/N	SITE ADDRESS 2
150	CITY	20	202-221	A/N	CITY
160	STATE	2	222-223	A/N	STATE
170	ZIP	9	224-232	A/N	ZIP
180	WITHIN ILLINOIS — GENERAL MERCHANDISE BASE	14	233-246	N	LINE 4a, ST-2 SCHEDULE
190	WITHIN ILLINOIS — GENERAL MERCHANDISE TAX RATE	6	247-252	N	APPLICABLE TAX RATE
200	WITHIN ILLINOIS — GENERAL MERCHANDISE TAX	14	253-266	N	LINE 4b, ST-2 SCHEDULE: LINE 4a x RATE
210	WITHIN ILLINOIS— FOOD, DRUGS, MEDICAL BASE	14	267-280	N	LINE 5a, ST-2 SCHEDULE

Section 8 - Specifications (continued)
ST-2 Attachment (cont.)

220	WITHIN ILLINOIS — FOOD, DRUGS, MEDICAL TAX RATE	6	281-286	N	APPLICABLE TAX RATE
230	WITHIN ILLINOIS — FOOD, DRUGS, MEDICAL TAX	14	287-300	N	LINE 5b, ST-2 SCHEDULE: LINE 5a x RATE
240	PRIOR RATES - OTHER RATES BASE	14	301-314	N	LINE 8a, ST-2 SCHEDULE
250	PRIOR RATES - OTHER RATES TAX RATE	6	315-320	N	APPLICABLE TAX RATE
260	PRIOR RATES - OTHER RATES TAX	14	321-334	N	LINE 8b, ST-2 SCHEDULE

Section 8 - Specifications (continued)

PST-2 Attachment

FIELD NO	ID	LENGTH	POSITIONS	DESCRIP	COMMENTS
DETAIL RECORD ID					
010	FILE TYPE	13	1-13	A/N	CONSTANT "***ST1 PRO***"
020	RECORD TYPE	3	14-16	A/N	CONSTANT "RTN"
030	DOCUMENT ID	8	17-24	A/N	"PST "
040	SEQUENCE NUMBER	8	25-32	N	ASCENDING, SEQUENTIAL, BEGINNING WITH "00000001"
050	FORM VERSION	5	33-37	N	CONSTANT "00001"
060	TAXPAYER ID	8	38-45	A/N	ILLINOIS BUSINESS TAX (IBT) NUMBER: 8 NUMERIC
065	RESERVED	5	46-50	A/N	SPACE FILL
070	ENDING DATE OF TAX PERIOD (APE)	8	51-58	N	CCYYMMDD: DD MUST BE LAST DAY OF CORRESPONDING MM
PST-2 (COPY A)					
080	RESELLERS BUSINESS NAME	60	59-118	A/N	LINE 1, PST-2
090	RESELLERS IBT NUMBER	8	119-126	A/N	LINE 2, PST-2
095	RESERVED	5	127-131	A/N	SPACE FILL
100	PERIOD COVERED	8	132-139	N	LINE 3, PST-2
110	RETAILERS BUSINESS NAME	60	140-199	A/N	LINE 4, PST-2
120	RETAILERS BUSINESS ADDRESS	35	200-234	A/N	LINE 5, PST-2
130	RETAILERS IBT NUMBER	8	235-241	A/N	LINE 6, PST-2
135	RESERVED	5	242-247	A/N	SPACE FILL
140	RETAILERS PHONE NUMBER	10	248-257	N	LINE 7, PST-2
150	GASOHOL PREPAID SALES	9	258-266	N	LINE 8a, PST-2
160	GASOHOL PREPAID SALES TAX	13	267-279	N	LINE 8b, PST-2 : LINE 8a x RATE
170	OTHER FUEL PREPAID				
160	TAX GALLONS	9	258-266	N	LINE 8a, PST-2
170	OTHER FUEL PREPAID	13	267-279	N	LINE 8b, PST-2 : LINE 8a x RATE
170	SALES TAX GALLONS	9	280-288	N	LINE 9a, PST-2
180	OTHER FUEL PREPAID SALES TAX	13	289-301	N	LINE 9b, PST-2: LINE 9a x RATE
190	TOTAL PREPAID TAX	13	302-314	N	LINE 10, PST-2: SUM of LINES 8b and 9b

Section 8 - Specifications (continued)

Transaction Trailer

FIELD NO	ID	LENGTH	POSITIONS	DESCRIP	COMMENTS
010	FILE TYPE	13	1-13	A/N	CONSTANT "****ST1 PRO****"
020	RECORD TYPE	3	14-16	A/N	CONSTANT "TTR"
030	RESERVED	14	17-30	A/N	SPACE FILL
040	HEADER SEQUENCE NUMBER	8	31-38	N	SEQUENCE NUMBER: MUST MATCH "HEADER SEQUENCE NUMBER" IN TRANSACTION HEADER
050	TAXPAYER ID	8	39-46	A/N	ILLINOIS BUSINESS TAX (IBT) NUMBER: 8 NUMERIC. MUST MATCH "TAXPAYER ID" IN TRANSACTION HEADER
055	RESERVED	5	47-51	A/N	SPACE FILL
060	ENDING DATE OF TAX PERIOD (APE)	8	52-59	N	CCYYMMDD: DD MUST BE LAST DAY OF CORRESPONDING MM. MUST MATCH "ENDING DATE OF TAX PERIOD (APE)" FROM TRANSACTION HEADER
070	TRANSMITTER ST-1 COUNT	8	60-67	N	CONSTANT "00000001"
080	TRANSMITTER ST-2 COUNT	8	68-75	N	TRANSMITTER "ST2 " RECORD COUNT
090	TRANSMITTER LINE 2				TRANSMITTER "ST1WS " RECORD COUNT: "00000000" or
	WORKSHEET COUNT	8	76-83	N	"00000001"
100	TRANSMITTER PST-2 COUNT	8	84-91	N	TRANSMITTER "PST " RECORD COUNT
110	RESERVED	8	92-99	N	ZERO FILL
120-160	RESERVED	40	100-139	N	RETURNED IN ACK FILE: ZERO FILL

Section 8 - Specifications (continued)

EOF Trailer

FIELD NO	ID	LENGTH	POSITIONS	DESCRIP	COMMENTS
010	FILE TYPE	13	1-13	A/N	CONSTANT "****ST1 PRO****"
020	RECORD TYPE	3	14-16	A/N	CONSTANT "FTR"
030	DOCUMENT ID	8	17-24	A/N	"EOF "
040	RESERVED	8	25-32	N	SPACE FILL
050	FORM VERSION	5	33-37	N	CONSTANT "00001"
060	RESERVED	21	38-58	A/N	SPACE FILL
070	TRANSMITTER TOTAL	16	59-74	N	RIGHT JUSTIFY, LEFT ZERO FILL: Total = sum of all RECORDS except the EOF TRAILER record.
080	NUMBER OF RECORDS RESERVED	16	75-90	N	RETURNED IN ACK: ZERO FILL

Section 8 - Specifications (continued)

Scannable Payment Voucher

General Information

5 examples with unique sample taxpayer data will need to be mailed to the department for approval for testing purposes. If the tax type is such that has varying liability periods, then there should be a variety in the 5 examples. These samples should also be cut to size.

You will be notified by email with the results once the forms are reviewed and tested. (We do not send confirmation of receipt of forms for emails, faxes, or hard copies.) The form is processed at our processing facility and you will receive notification within 15 - 20 business days. If the form is not approved, you will need to make the necessary changes and resubmit the forms for testing.

Upon approval of a form by the department, a four digit identification number (if not previously issued) will be assigned to the producer of the form. If you have not yet been assigned a Software/Forms Developer Identification Number use "9999" for testing purposes. This identification number must be placed on the top of the form near the revision date in the following format: ID: 9999.

Note: The response times listed for approvals will be longer during peak times as one individual approves all received forms (December - February).

All forms to be reviewed should be directed to: ELECTRONIC FILING SECTION (see Section 2 for mailing information).

OCR Document Specifications

♦ The scannable voucher is printed on 20 pound recycled paper stock.

♦ Paper size is 8 1/2 X 11 inches.

♦ Scannable voucher is 2 3/4 X 8 1/2 inches (must have statement "cut on broken lines").

♦ The scannable voucher must be printed at the bottom of the page so no cutting is required on the bottom of the voucher.

♦ The scan line is printed on a laser printer with black, non-reflective, non-magnetic ink.

♦ Presently, the scan line starts 4 1/2 inches from the left edge and a minimum of 1/4 of an inch from the bottom edge of the form. Ideally, the scan line will be located 3/8 of an inch from the bottom edge of the form.

♦ There must be at least a 1/4 inch clear band, the width of the form, above and below the scan line.

♦ All scan line printing must be printed at 10 characters per inch, in OCR-A font.

Note: The coupon and scan line measurements are subject to change, though it is unlikely. If changes are made, the appropriate testing would be completed.

Scannable Voucher Content

1. Software/Forms Developer ID no.
2. Liability Period
3. Payment Due Date
4. IBT no.
5. Business Name and Address

Scan Line Content

6. Form Code (00201 for ST-1 filers and 92349 for ST-1/ST-2 filers) - Positions 1-5
7. Liability Period (mmyy) - Positions 6 - 9
8. Software/Forms Developer ID no. - Positions 10 -13
9. Form Code/Liability Period/Software/Forms Developer ID no. Check Digit - Position 14 — Space - Position 15
10. IBT no. - Positions 16 -23

Section 8 - Specifications (continued)

Scannable Payment Voucher (cont.)

Form Code/Liability Period/Software/Forms Developer ID no. Check Digit Formula

**This is an example only - you will need to calculate the check digit with the appropriate information.
EXAMPLE: Form Code/Liability Period/PCID Number = 0020111041234

♦ Beginning at the left, multiply the first digit by 14, the next digit by 13 and so on, until all digits have a product.

	0	0	2	0	1	1	1	0	4	1	2	3	4
x	14	13	12	11	10	9	8	7	6	5	4	3	2
=	0	0	24	0	10	9	8	0	24	5	8	9	8

♦ Add the products together.
$0 + 0 + 24 + 0 + 10 + 9 + 8 + 0 + 24 + 5 + 8 + 9 + 8 = 105$
♦ Divide the sum of the products by 11. If the remainder is 0 or 1, no subtraction is necessary, the remainder is the check digit. If the remainder is greater than 1, subtract the remainder from 11 to obtain the check digit.
105 divided by 11 = 9 with a remainder of 6.   11 - 6 = 5   **5** is the check digit.

Liability Period Field

The Liability Period field is determined as follows:

♦ Monthly returns contain two digits for the month and two digits for the year of the period that the return covers.
For example, the November 2004 return would contain 1104 in this field.
♦ Quarterly returns contain two digits for the last month of the period and two digits for the year of the period that the return covers.
For example, the third quarter return (July, August, September) for 2004 would contain 0904 in this field.
♦ Annual returns contain two digits for the last month and two digits for the year of the period that the return covers.
For example, the annual return for 2004 would contain 1204 in this field.

Cut on broken lines.

ST-1 (R-7/04)   **ID: 1234 (1)**

This form is for   **November 2004 (2)**   Write the amount you are paying.

This form is due   **December 20, 2004 (3)** $_____

IBT no.:   **1234-5678 (4)**

                                                          Write your remittance and send your payment to
Anybody's Plumbing and Heating (5)   **RETAILER'S OCCUPATION TAX**
1234 Anywhere Blvd   **SPRINGFIELD, IL 62796-0001**
Anywhere, IL 12345-1234

                                          (6)   (7) (8)(9) (10)
                                          00201110412345 12345678

Section 9 - IDOR Acknowledgment

FILE HEADER

FIELD NO	ID	LENGTH	POSITIONS	DESCRIP	COMMENTS
010	FILE TYPE	13	1-13	A/N	FILE TYPE CONSTANT "****ST1 PRO***"
020	RECORD TYPE	3	14-16	A/N	RECORD TYPE CONSTANT "FHD"
030	TRANSMISSION ID	15	17-31	A/N	REPEATED FROM FILE HEADER (ASSIGNED BY TRANSMITTER)
040	PROCESS TYPE	1	32-32	A/N	"P" or "T" TO INDICATE TEST OR PRODUCTION
050	DATE RECEIVED BY IDOR	8	33-40	N	CCYYMMDD
060	TIME RECEIVED BY IDOR	6	41-46	N	HHMMSS
070	FILE TRANSMISSION STATUS	1	47-47	A/N	"A" = ACCEPTED or "R" = REJECTED
080	FILE REJECT ERROR CODE 1	3	48-50	N	NNN = ACK ERROR CODE DEFINED BY IDOR
090	FILE REJECT ERROR CODE 2	3	51-53	N	NNN = ACK ERROR CODE DEFINED BY IDOR

TRANSACTION HEADER

FIELD NO	ID	LENGTH	POSITIONS	DESCRIP	COMMENTS
010	FILE TYPE	13	1-13	A/N	CONSTANT "****ST1 PRO***"
020	RECORD TYPE	3	14-16	A/N	CONSTANT "THD"
030	ERO ID	6	17-22	A/N	REPEATED FROM TRANSACTION HEADER OF TRANSMISSION
040	JOB TYPE ID	8	23-30	A/N	CONSTANT "ST1RTN "
050	HEADER SEQUENCE NUMBER	8	31-38	N	REPEATED FROM TRANSACTION HEADER OF TRANSMISSION (ASSIGNED BY TRANSMITTER)
060	TAXPAYER ID	8	39-46	A/N	REPEATED FROM TRANSACTION HEADER OF TRANSMISSION
065	RESERVED	5	47-51	A/N	SPACE FILL
070	ENDING DATE OF TAX PERIOD (APE)	8	52-59	N	REPEATED FROM TRANSACTION HEADER OF TRANSMISSION
080	TRANSACTION STATUS	1	60-60	A/N	"A"=ACCEPTED or "R"=REJECTED or "E"=ACCEPTED WITH ERROR
090	IDOR ASSIGNED RETURN CONFIRMATION NUMBER	14	61-74	A/N	EXAMPLE "05SPR000000001" 2 = "YY" PROCESSING YEAR; 3 = "SPR"; 9 = IDOR COUNTER.
100	IDOR ASSIGNED DEBIT CONFIRMATION NUMBER	14	75-88	A/N	SAME AS RETURN CONFIRMATION NUMBER IF DEBIT REQUESTED IN RETURN and ACCEPTED. SPACE FILLED IF NO DEBIT or DEBIT NOT ACCEPTED.

Section 9 - IDOR Acknowledgment (continued)

ACK DETAIL RECORD - There will be one ACK Detail Record for every erroneous data element.

FIELD NO	ID	LENGTH	POSITIONS	DESCRIP	COMMENTS
010	FILE TYPE	13	1-13	A/N	CONSTANT "****ST1 PRO***"
020	RECORD TYPE	3	14-16	A/N	CONSTANT "RTN"
030	DOCUMENT ID	8	17-24	A/N	"ST1","ST1WS","ST2","PST",OR "TTR"
040	SEQUENCE NUMBER	8	25-32	N	REPEATED FROM DETAIL RECORD ID OF TRANSMISSION
050	FORM VERSION	5	33-37	N	CONSTANT "00001"
060	TAXPAYER ID	8	38-45	A/N	REPEATED FROM DETAIL RECORD ID OF TRANSMISSION
065	RESERVED	5	46-50	A/N	SPACE FILLED
070	ENDING DATE OF TAX PERIOD (APE)	8	51-58	N	REPEATED FROM DETAIL RECORD ID OF TRANSMISSION
075	RESERVED	1	59-59	A/N	SPACE FILLED
080	ERROR DATA ELEMENT	3	60-62	A/N	FIELD NO OF DATA ELEMENT IN ERROR
090	ERROR CODE	3	63-65	A/N	NNN = ACK ERROR CODE DEFINED BY IDOR

TRANSACTION TRAILER

FIELD NO	ID	LENGTH	POSITIONS	DESCRIP	COMMENTS
010	FILE TYPE	13	1-13	A/N	FILE TYPE CONSTANT "****ST1 PRO***"
020	RECORD TYPE	3	14-16	A/N	RECORD TYPE CONSTANT "TTR"
030	RESERVED	14	17-30	A/N	SPACE FILLED
040	HEADER SEQUENCE NUMBER	8	31-38	N	REPEATED FROM TRANSACTION TRAILER OF TRANSMISSION
050	TAXPAYER ID	8	39-46	A/N	REPEATED FROM TRANSACTION TRAILER OF TRANSMISSION
055	RESERVED	5	47-51	A/N	SPACE FILLED
060	ENDING DATE OF TAX PERIOD (APE)	8	52-59	N	REPEATED FROM TRANSACTION TRAILER OF TRANSMISSION
070	TRANSMITTER ST-1 COUNT	8	60-67	N	REPEATED FROM TRANSACTION TRAILER OF TRANSMISSION
080	TRANSMITTER ST-2 COUNT	8	68-75	N	REPEATED FROM TRANSACTION TRAILER OF TRANSMISSION
090	TRANSMITTER LINE 2 WORKSHEET COUNT	8	76-83	N	REPEATED FROM TRANSACTION TRAILER OF TRANSMISSION
100	TRANSMITTER PST-2 COUNT	8	84-91	N	REPEATED FROM TRANSACTION TRAILER OF TRANSMISSION
110	RESERVED	8	92-99	N	ZERO FILLED
120	IDOR ST-1 COUNT	8	100-107	N	IDOR CALCULATED "ST1" RECORD COUNT
130	IDOR ST-2 COUNT	8	108-115	N	IDOR CALCULATED "ST2" RECORD COUNT
140	IDOR LINE 2 WORKSHEET COUNT	8	116-123	N	IDOR CALCULATED "ST1WS" RECORD COUNT
150	IDOR PST-2 COUNT	8	124-131	N	IDOR CALCULATED "PST" RECORD COUNT
160	RESERVED	8	132-139	N	ZERO FILLED

Section 9 - IDOR Acknowledgment (continued)

FIELD

NO	ID	LENGTH	POSITIONS	DESCRIP	COMMENTS
EOF TRAILER					
010	FILE TYPE	13	1-13	A/N	CONSTANT "***ST1 PRO***"
020	RECORD TYPE	3	14-16	A/N	CONSTANT "FTR"
030	DOCUMENT ID	8	17-24	A/N	"EOF "
040	RESERVED	8	25-32	N	SPACE FILLED
050	FORM VERSION	5	33-37	N	CONSTANT "00001"
060	RESERVED	8	38-45	A/N	SPACE FILLED
065	RESERVED	5	46-50	A/N	SPACE FILLED
070	RESERVED	8	51-58	N	SPACE FILLED
080	TRANSMITTER TOTAL NUMBER OF RECORDS	16	59-74	N	COUNT REPEATED FROM EOF TRAILER IN TRANSMISSION
090	IDOR TOTAL NUMBER OF RECORDS	16	75-90	N	IDOR CALCULATED TOTAL NUMBER OF RECORDS

Section 10 - Error Codes for Rejects and Advisory Errors

Transmission Level Rejects

A maximum of two of the following Error Codes appear in the acknowledgment when the entire transmission is rejected. Correct errors accordingly and re-send the transmission as soon as possible.

800   "TRANSMITTER TOTAL NUMBER OF RECORDS" (Field 070) count in EOF TRAILER does not agree with "IDOR TOTAL NUMBER OF RECORDS" count.

805   "RECORD TYPE" (Field 020 across records) is not equal to "FHD", "THD" "RTN", "TTR", or "FTR" in the corresponding record.

810   "PROCESS TYPE" (Field 040) in FILE HEADER is not equal to " " (a single space).

815   Count of TRANSACTION HEADERs does not equal count of TRANSACTION TRAILERs.

Transaction Level Rejects

A maximum of 100 of the following Error Codes appear in the acknowledgment when a transaction is rejected. Note that if the rejected transaction includes debit payment information, the debit is **not** processed for payment. Correct errors accordingly and re-send the transaction as soon as possible.

001   "FILE TYPE" (Field 010) in DETAIL RECORD ID is not equal to "***ST1 PRO***".

013   Non-numeric data is present in a numeric field.

020   "TAX TYPE INDICATOR" (Field 710) in ST-1 FRONT document is not equal to "0411 ".

025   Invalid date. "ENDING DATE OF TAX PERIOD (APE)" (Field 070) in the TRANSACTION HEADER must be present and valid, and the day (DD) in this date must be the last day of the month (MM) in this date. All other dates in the transmission must be valid, if present.

029   "ERO ID" (Field 030, EFIN) in the TRANSACTION HEADER is not for an IDOR authorized electronic filer.

030   "DOCUMENT ID" (Field 030) in DETAIL RECORD ID is not equal to "ST1   ", "ST1WS   ", "ST2   ", or "PST   " in the corresponding record.

035   "TAXPAYER ID" (Field 060, IBT) in TRANSACTION HEADER fails check digit validation or is non-numeric.

120   "FORM VERSION" (Field 050) in DETAIL RECORD ID is not equal to "00001".

130   "TAXPAYER ID" in DETAIL RECORD ID (Field 060, IBT) or in TRANSACTION TRAILER (Field 050, IBT) does not match "TAXPAYER ID" in TRANSACTION HEADER (Field 050, IBT).

140   "ENDING DATE OF TAX PERIOD (APE)" in DETAIL RECORD ID (Field 070) or in TRANSACTION TRAILER (Field 060) does not match "ENDING DATE OF TAX PERIOD (APE)" in TRANSACTION HEADER (Field 070).

Section 10 - Error Codes for Rejects and Advisory Errors (continued)

Transaction Level Rejects (cont.)

210 "SEQUENCE NUMBER" (Field 040) in DETAIL RECORD ID of the WORKSHEET FOR LINE 2 document does not match "SEQUENCE NUMBER" (Field 040) in DETAIL RECORD ID of the ST-1 FRONT document.

340 The "sign" character for financial fields in ST-2 document is not " " (space) or "-" (dash).

705 One or more transmitter counts (Fields 070, 080, 090, or 100) in the TRANSACTION TRAILER do not match IDOR calculated counts.

Transaction Level Advisory Errors

The following Error Codes are advisory errors only. This means the return is accepted, but that an error is noted in the acknowledgment. The error may relate to the return, or to debit payment information included, or both. Note that if the error relates to debit payment information, the debit will **not** be processed for payment (return is accepted, but not paid). In some cases, the return needs to be re-sent with missing or corrected information, in other cases it does not. See each Error Code regarding corrective action to be taken.

230 "DEDUCTIONS" (Field 240) in ST-1 FRONT document is greater than zero, but no WORKSHEET FOR LINE 2 document is included in the transaction. Do **not** re-send the transaction solely to include the missing worksheet, but be sure to include the WORKSHEET FOR LINE 2 document in future filings. **NOTE:** A paper copy of the missing worksheet may be requested from the taxpayer during tax system processing at a later date.

300 IDOR registration information indicates the return filing requires an ST-2 document, but no ST-2 document is included in the transaction. Re-send the transaction, including the corresponding ST-2 document, as soon as possible. If the original transaction included debit payment information that was accepted, be sure to delete the debit payment information before re-sending the return to avoid a duplicate payment error or double payment.

330 "LOCATION CODE" (Field 110) in ST-2 document does not pass check digit validation, or "LOCATION SEQUENCE NUMBER"(Field 115, SITE NUMBER) in ST-2 document is non-numeric. Re-send the transaction with corrected data as soon as possible. If the original transaction included debit payment information that was accepted, be sure to delete the debit payment information before re-sending the return to avoid a duplicate payment error or double payment.

500 "TAXPAYER ELECTRONIC FILING SIGNATURE CODE" (Field 650) in ST-1 FRONT document does not match code registered with IDOR by the taxpayer. The return is designated as "not signed". This error will cause a notice (called an IDR-885) to be sent to the taxpayer during tax system processing of the return. The notice must be signed and returned to IDOR within 30 days in accordance with the instructions on the notice or penalty will be assessed. **NOTE:** Do not re-send the return solely to correct a signature error.

Section 10 - Error Codes for Rejects and Advisory Errors (continued)

Transaction Level Advisory Errors (cont.)

510 "TAXPAYER ELECTRONIC FILING SIGNATURE CODE" (Field 650) in ST-1 FRONT document is not registered with IDOR. Contact the IDOR for electronic filing registration information. The return is designated as "not signed". This error will cause a notice (called an IDR-885) to be sent to the taxpayer during tax system processing of the return. The notice must be signed and returned to IDOR within 30 days in accordance with the instructions on the notice or a penalty will be assessed. **NOTE:** Do not re-send the return solely to correct a signature error.

520 "TAXPAYER ELECTRONIC FILING SIGNATURE CODE" (Field 650) is blank in the ST-1 FRONT document. The return is designated as "not signed". This error will cause a notice (called an IDR-885) to be sent to the taxpayer during tax system processing of the return. The notice must be signed and returned to IDOR within 30 days in accordance with the instructions on the notice or penalty will be assessed. **NOTE:** Do not re-send the return solely to correct a signature error.

600 "DEBIT PAYMENT AMOUNT" (Field 720) in the ST-1 FRONT document is not greater than zero. **NOTE:** Do not re-send the return solely to correct debit payment information. Instead, pay independently by using the IDOR stand-alone EFT Program. If you are not mandated to pay by EFT, you also have the option of making payment by mailing a paper check. To pay by paper check, you must mail the check along with the scannable payment voucher produced by the electronic filing software you are using.

610 The year (CCYY) of the "REQUESTED SETTLEMENT DATE" (Field 890) for the debit payment in the ST-1 FRONT document is beyond the current year plus one. **NOTE:** Do not re-send the return solely to correct debit payment information. Instead, pay independently by using the IDOR stand-alone EFT Program. If you are not mandated to pay by EFT, you also have the option of making payment by mailing a paper check. To pay by paper check, you must mail the check along with the scannable payment voucher produced by the electronic filing software you are using.

620 Taxpayer is not properly enrolled in the IDOR EFT Program. **NOTE:** Do not re-send the return. Contact the IDOR for EFT Program enrollment information. If you are not mandated to pay by EFT, you also have the option of making payment by mailing a paper check. To pay by paper check, you must mail the check along with the scannable payment voucher produced by the electronic filing software you are using.

630 The debit payment requested in the ST-1 FRONT document is an exact duplicate of a payment already on the IDOR Payment Warehouse System (IBT, APE, tax type, amount, and settlement date are the same). **NOTE:** Do not re-send the return. If the duplicate debit payment was unintentional, no action is required. If the duplicate debit payment needs to be made, pay independently by using the IDOR stand-alone EFT Program.

Illinois Department of Revenue

IL-8633-B Business Electronic Filing Enrollment

This enrollment is ☐ New ☐ Revised

Mail to: Electronic Filing Section, Illinois Department of Revenue, P.O. Box 19479, Springfield, IL 62794-9479

Step 1: Provide all identification numbers assigned to your business

1 _____
Federal Employer Identification number (**FEIN**) *or* Social Security number (**SSN**)

2 _____ _____ - _____
Illinois Business Tax number (**IBT no.**) - if applicable

3 _____
Unemployment Insurance Account number (**UI no.**) - if applicable

4 _____
IRS assigned Electronic Filing Identification number (**EFIN**) - if applicable

5 _____
IRS assigned Electronic Transmitter Identification number (**ETIN**) - if applicable

Step 2: Provide participant information

6 _____
Legal name of business

7 _____
Doing business as (dba) name (if different than above)

8 _____
Street address   Suite #

_____
City   State   ZIP

9 _____
Mailing address (if different than above)

_____
City   State   ZIP

10 _____
Business e-mail address

11 _____
Primary contact representative

(_____) _____ - _____ **ext.:** _____   (_____) _____ - _____
Daytime phone - include area code   FAX - include area code

_____
E-mail address

12 _____
Alternate contact representative

(_____) _____ - _____ **ext.:** _____   (_____) _____ - _____
Daytime phone - include area code   FAX - include area code

_____
E-mail address

Step 3: Indicate your activity as a participant - check all that apply

☐ Taxpayer
☐ Software Developer

☐ Transmitter
☐ Transmitter w/IDOR contract

☐ Electronic Return Originator (ERO)
☐ Reporting Agent (RA)

Step 4: Check all that apply to this enrollment

Employer taxes:
☐ Withholding income tax (**IL-501, IL-941, IL-W-3**)
☐ Emp. Wage and Contribution Report (**UI-3/40**)

☐ Other _____

Sales, service and use taxes:
☐ Sales, service and use

Utility taxes:
☐ Telecommunications
☐ Gas/Gas use

Excise taxes:
☐ Liquor
☐ Liquor airline
☐ Cigarette
☐ Cigarette use

Step 5: Select a signature code and sign - Taxpayers and Reporting Agents ONLY

Select a code to represent your signature for your electronic returns and/or payments. Your signature code must be six characters and can be letters, numbers, or both. To change your signature code, you must complete a "Revised" Form IL-8633-B.

13 Write your code for Employer taxes   ___ ___ ___ ___ ___ ___
14 Write your code for Sales, service, & use taxes ___ ___ ___ ___ ___ ___
15 Write your code for Utility taxes   ___ ___ ___ ___ ___ ___
16 Write your code for Excise taxes   ___ ___ ___ ___ ___ ___

Under penalties of perjury, I state that I have examined this form and to the best of my knowledge, the information is true, correct, and complete. I authorize IDOR and IDES (for Form UI-3/40) to provide my transmitter with information regarding the transmission of my electronic return and associated electronic payment. In addition, I agree that this signature shall be deemed to appear on any electronic returns and payments submitted that include my electronic signature. All returns filed electronically as authorized by this enrollment form are deemed to be accurate, complete, and truthful statements made under penalties of perjury. This enrollment form and electronic signature shall remain in force until IDOR receives written notification from the taxpayer or RA. IDOR and IDES (for Form UI-3/40) reserve the right to suspend or revoke the taxpayer or RA from the applicable program.

_____
Printed name

_____
Signature

_____
Title

____/____/_____
Date

__ __ __ - __ __ - __ __ __ __
Social Security number

Step 6: Complete and sign - Software Developers, Transmitters, EROs, Reporting Agents ONLY

Under penalties of perjury, I state that I have examined this form and to the best of my knowledge, the information is true, correct, and complete. I state that this firm, including all employees, will comply with all provisions of the applicable electronic filing program. I understand that acceptance for participation is not transferrable and that noncompliance will void participation in the program. I am authorized to make and sign statements on behalf of the firm. IDOR and IDES (for Form UI-3/40) reserve the right to suspend or revoke the participant from the applicable program.

_____
Printed name of authorized individual

_____
Signature of authorized individual

_____
Title

____/____/_____
Date

(_____) _____ - _____ **ext.:** _____
Daytime phone - include area code

__ __ __ - __ __ - __ __ __ __
SSN of authorized individual

IL-8633-B (N-04/04)   IL-492-4394

IL-8633-B Instructions

General Information

Who must submit this application?

Any business wishing to enroll in the Illinois Department of Revenue's (IDOR) business electronic filing and payment programs must complete Form IL-8633-B, Business Electronic Filing Enrollment. If you need to change information provided in a previous enrollment you must complete a "Revised" Form IL-8633-B. This includes any business that is sold or changes in organizational structure. Participants may include taxpayers (mandated or voluntary), software developers, ERO's, reporting agents, and any entity that will transmit directly to IDOR (either for themselves or as a service to others).

Note: Form IL-8633-B replaces Forms EF-1, Enrollment for Electronic Filing Program and EDI-1, Registration for Electronic Data Interchange.

Where should I mail Form IL-8633-B?

ELECTRONIC FILING SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19479
SPRINGFIELD IL 62794-9479

What if I have questions?

If you have questions, write us at Central Registration Division, Illinois Department of Revenue, PO Box 19030, Springfield, Illinois 62794-9030; or call our Springfield office weekdays between 8:30 a.m. and 5:00 p.m. at 217 785-5739.

You can also visit our Web site, which features electronic filing information, forms, and booklets at **www.ILtax.com**.

Step-by-Step Instructions

Step 1: Provide all identification numbers assigned to your business

Line 1 - A Federal Employer Identification number (FEIN) is issued by the Internal Revenue Service (IRS) and is required for partnerships or corporations. If you are not required to have a FEIN, you must provide your Social Security number (SSN).

Line 2 - Write the Illinois Business Tax number (IBT no.) issued by IDOR for certain reporting purposes, if applicable.

Line 3 - Write your Unemployment Insurance Account number (UI no.) from the Illinois Department of Employment Security (IDES), if applicable.

Line 4- Write your Electronic Filing Identification number (EFIN) assigned by the IRS, if applicable.

Line 5- Write your Electronic Transmitter Identification number (ETIN) assigned by the IRS, if applicable.

Step 2: Provide participant information

Line 6 - Write the legal name of your business.

Line 7 - If your business uses a name (*e.g.,* doing-business-as [dba] name) other than the name on Line 6, write that name.

Lines 11 and 12 - Provide information for your primary and alternate contact representatives. It may be necessary to contact you during testing and throughout the processing year.

Step 3: Indicate your type of activity as a participant - check all that apply

Taxpayer - Check here if you are a business taxpayer liable for filing or paying Illinois taxes. You may enroll voluntarily or due to a mandate.

Software Developer - Check here if you develop electronic return formatting software and/or transmission software.

Transmitter - Check here if you transmit electronic return or payment information directly to IDOR.

Transmitter w/IDOR Contract - Check here if you have a contract with IDOR and transmit data electronically as specified in your contract.

Note: Check the "Other" box in Step 4, and write "Contractual" on the line.

Electronic Return Originator (ERO) - Check here if you are an ERO that originates the submission of electronic returns and/or payments. EROs do not sign electronic returns or payments on behalf of taxpayers. ERO clients must use Form IL-8633-B to independently enroll as "Taxpayers" for electronic filing programs.

Reporting Agent (RA) - Check here if you are a company (not an individual) that performs tax services for other business taxpayers. RAs sign returns and payment authorizations on behalf of taxpayers with the signature code selected in Step 5. RA clients must submit Form IL-8655, Reporting Agent Electronic Services Authorization, to the RA who must retain it for inspection by IDOR or IDES (for Form UI-3/40).

Note: RAs who will be filing and paying their own taxes must also check the "Taxpayer" box.

Step 4: Check all that apply to this enrollment

Check the box(es) that indicate the type of tax or form that are applicable to this enrollment. Transmitters w/IDOR contract should check "Other" box, and write "Contractual" on the line.

Step 5: Select a signature code and sign - Taxpayers and Reporting Agents ONLY

** Signature is required for both new and revised applications.**

Write your 6-digit signature code by the corresponding tax type. This code represents your signature when electronically filing or paying. Read the taxpayer's agreement and provide the required information for the person authorized to act and sign for your business in legal or tax matters or authorized to sign as an RA.

Note: You may select a common or unique signature code for each of the tax types.

Step 6: Complete and sign - Software Developers, Transmitters, EROs, Reporting Agents ONLY

Signature is required for both new and revised applications.

Read the agreement and provide the required information for the person authorized to act and sign for your business in legal or tax matters.

IL-8633-B (N-04/04) IL-492-4394