

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 106 Section 106.200 General Information**

**TITLE 86: REVENUE**

**PART 106**

**INTERNET FILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS**

**SUBPART B: INTERNET FILING PARTICIPANTS**

**Section 106.200 General Information**

- a) Only taxpayers that have been authorized as Internet Filers may participate and file their eligible return with the Department via the Internet.
- b) An Internet Filer is a taxpayer authorized to file eligible returns via the Internet. A taxpayer is authorized to file such returns once they receive an Access Code from the Department. Internet Filers who are married and file joint returns will receive two Access Codes.
- c) The Department reserves the right to limit the number of participants and returns filed via the Internet.
- d) The option of Internet filing will be available for participants until April 15 of the filing year or any other filing date designated by the Department on its Internet filing website.

(Source: Amended at 24 Ill. Reg. 1648, effective January 14, 2000)