**Section 2760.135 Remittance of Contributions Due and Use of Payment Voucher**

a) The Department shall make available, through its online tax system, MyTax Illinois (mytax.illinois.gov) and on its website (ides.illinois.gov), a Payment Voucher that is to be returned with any payment, except a payment that is made through electronic funds transfer. Except for payments made through electronic funds transfer, every employer must enclose a Payment Voucher with any payment or otherwise provide all of the information the Payment Voucher would provide, regardless of the amount due. For any payment that is not made through electronic funds transfer, failure of the employer to enclose a Payment Voucher with its payment, or otherwise provide all of the information the Payment Voucher would provide, may result in a return of that payment to the employer for resubmission.

1) The Payment Voucher and check must be sent to the address indicated on the form.

2) A separate check, made payable to the Department of Employment Security, must accompany each Payment Voucher, and the Employer's Illinois Account Number should be written on the face of the check.

b) Failure of the employer to submit a check to the address indicated on the form may result in a return of that check to the employer for resubmission. If the resubmitted check is received at the proper address after the due date provided in Section 1400 of the Act, interest shall accrue as provided in Section 1401 of the Act. The Director shall not grant waiver for any interest so accrued.

c) Notwithstanding any other provisions to the contrary, an employer may remit payments other than by check in accordance with instructions provided on the Department's website.

(Source: Amended at 43 Ill. Reg. 1566, effective January 15, 2019)