

## Introduction

The Illinois Department of Revenue (IDOR) accepts substitute or reproduced tax forms for approval prior to their distribution or filing. The department has established these guidelines for software developers, computer tax processors, commercial printers, business forms companies, and any individual or business that plans to market distribute, or file substitute or reproduced tax forms in any manner.

The term “form” as used in these guidelines includes tax returns, schedules, statements, declarations, and remittance vouchers.

A form, other than the official department form, that is commercially typeset and printed or computer produced/programmed is a substitute form. Substitute forms must look like the official department form and must be able to be processed in the same manner as the official form.

## Approval

Substitute or reproduced forms must be approved by the IDOR. Most Income Tax forms are amended annually (ex: IL-1040, Schedule NR, IL-1065, IL-1120, *etc.*) and must be reviewed on an annual basis. It is the responsibility of the company or individual to maintain the current version of all forms.

It is preferred that forms be submitted for review prior to distribution, release to customers or clients, or use of the form. A form that has not been approved, but is included in the release of a product, must have a prominent notice on the form stating that it has not been approved for filing and should not be filed. The department reserves the right to deny and/or reject any form that does not follow the guidelines specified in this document. Filers of unapproved forms may be subject to penalties and interest under the Uniform Penalty and Interest Act (UPIA).

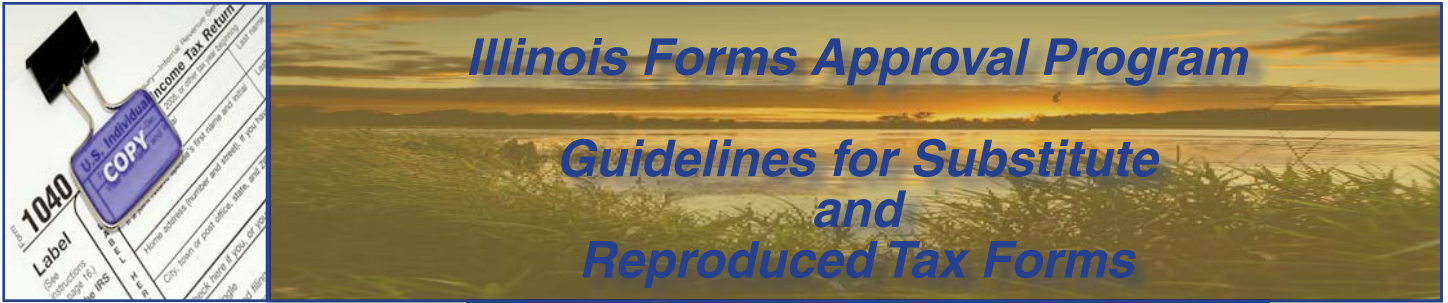
IDOR does **not** require a **Letter of Intent**, and does **not** have a specific deadline for submissions of income tax forms.

All forms should be submitted:

- in a PDF file format,
- using one pdf file per form, and
- with a recognizable name for each file.

We will notify you by email of the test results/review, generally within 7-10 business days. (We do not send confirmation of receipt of forms for emails, faxes, or hard copies.) If the form is not approved, you will need to resubmit the form for approval. Your three digit identification number must appear on each form, and each page of the form, being submitted for approval. This identification number must be placed on the bottom left corner of the form near the revision date in the following format: ID: 999.

Scannable forms should be submitted with five (5) examples with unique sample data. If the tax type has varying liability periods, there should be a variety in the 5 samples.



Prior to submission of forms you should contact the department and apply for a three digit identification number. This identification number must be placed on the form in the following format: ID: 999,

**Note:** Anyone developing the ST-1 or the ST-14 will need to use an expanded four digit ID# number. You should contact Terry Lindsey at **217 557-9102**.

**Note:** The response time for forms approvals both non-scannable and scannable forms, will be longer during our peak times, which is October, November and December. We recommend submitting forms for approval as they are released as “DRAFTS” under the secured area on our Website. \*\*See next paragraph.

### **\*\* Draft Approvals**

*General Forms, 1-D bar code forms, Vouchers*

Draft forms are released beginning mid-August. We post them to our website. This is a secured area and to gain access you must obtain a user name and password from the Forms Approval Contact Terry Lindsey. Submitted drafts for approval are considered “Approved Pending Legislation”. If the form doesn’t change, the approval will stand until December, when forms in Illinois are usually made final for public use, and you will not need to resubmit them. However if the form changes before December or due to any legislation, you will need to resubmit the form for approval. You should not release to your customers any draft form that is approved, until the form is made final.

We do not review or approve the logic of specific software programs or confirm calculations. The accuracy of software programs is the responsibility of the software developer, distributor, or user.

*2-D Program Drafts.*

Test cases for the 2-D Program are provided on our website. Submissions must be received by e-mail and will **not** be accepted until the drafts have been finalized. Usually sometime in December.

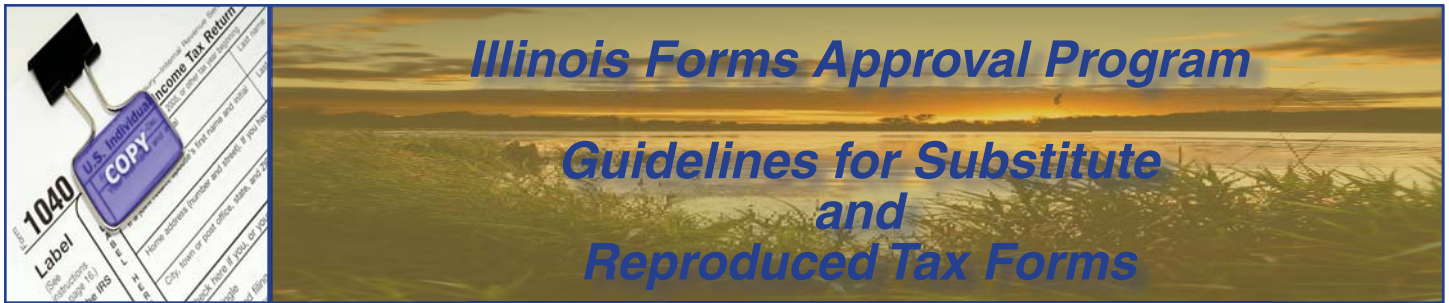
### **Contact Information**

For 2-D, forms review, and to obtain a vendor registration number contact: Terry Lindsey  
email address: Terry.Lindsey@illinois.gov  
phone: 217 557-9102

fax: 217 524-0513

Mailing address:

OFFICE OF PUBLICATIONS MANAGEMENT, 3-375  
ILLINOIS DEPARTMENT OF REVENUE  
101 WEST JEFFERSON STREET  
SPRINGFIELD, ILLINOIS 62702



## Secondary Software Companies

If you purchase forms software from another vendor you must submit (using your own variable data to produce the scan line) for approval the forms that contain a scan line. You will be required to obtain and use your own identification number for the approval process. All non-scannable forms purchased from a software vendor who has already received approval are not required to be resubmitted.

## Specific Guidelines and Requirements

*(We urge vendors to include some of these guidelines in their software packages to aid customers.)*

### Paper Requirements:

- white 20-lb. paper
- size of the form must match the official form
- perforated paper is recommended for cut lines

### Printing Requirements:

- layout must follow the official form
- graphics are not required, but form name should be prominent and in a larger type point
- Helvetica font sized at 8 to 10 point is preferred
- form data should not be smaller than 10 point
- amounts should be right justified (large amounts use decimals, cents, and commas)
- forms with amounts rounded to whole dollars, should show cents as zeros.
- numeric fields that have no entry, should be left blank.
- forms must not be printed on a dot matrix printer
- scannable forms must be printed at the bottom of the page so no cutting is required
- scan line printing must be printed at 10 characters per inch, in OCR-A font
- scan line printing must be done on a laser printer with black, non-reflective, non-magnetic ink
- a .25 inch clear band, the width of the form, above and below the scan line is required
- if there is a balance due on the IL-1040 an IL-1040-V must print out.

## Information about FEIN/Sequence numbers

On many of the vouchers the FEIN and sequence number are required for processing. In general, the most common sequence for forms and vouchers is "000", so your software default setting should be set to this number. However, for a withholding form a sequence of "001" is assigned in some instances and "777" is used for temporarily-assigned FEINs. For Form IL-1000-V the sequence number is always "555". If a business has applied for a FEIN, the words "Applied For" should be printed in the space for the FEIN. In addition, zeroes should be printed in the scan line.

**Note:** When you submit test data on vouchers do **not** submit:

- repetitive numbers for the FEIN (*i.e.* 22-2222222)
- voucher sequence numbers of 777, or
- amounts larger than 900,000.00

Submissions will be **rejected** in these instances (*without being submitted for testing*)