

Illinois Department of Revenue

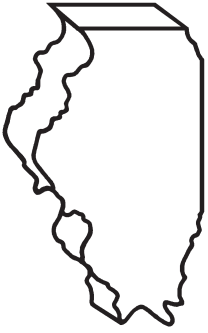
Guidelines for

Substitute and Reproduced Tax Forms

Changes that were made to this document for next processing season (Tax Year 2008):

Revisions to the forms/vouchers are strictly revision date changes, tax year on voucher, and check digit calculations.

NOTE: Anyone developing the ST-1 and ST-14 will need to use an expanded four digit ID# number. Please contact Vickie Harvey at 1 217 524-0091.



Illinois Department of Revenue

Guidelines for

Substitute and Reproduced Tax Forms

Introduction

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

Unless otherwise stated, 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. A direct copy or facsimiles of an official department form is a reproduced 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

Any company or individual that designs or markets substitute or reproduced tax forms must get approval from the department. Income Tax forms must be approved each year as they are reviewed annually (*ex:* IL-1040, Schedule NR, *etc.*). It is incumbent upon the company or individual to maintain the current version of any other department form that is being reproduced or used (*ex:* ST-1, RMFT-5, *etc.*).

It is preferred that forms be submitted for review prior to distribution, release to customers or clients, or use of 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).

The department does not require a Letter of Intent prior to submissions, and does not have a specific deadline for submissions of income tax forms.

For **Non-Scannable forms** and those with a **Bar-code** (those without a scan line), a PDF file sent as an attachment through email, is the preferred method of submission. The files need to be submitted in the following formats:

- One PDF file per form.
- Recognizable name for each file.

For example, if you are sending the IL-1040, Schedule F, and the IL-1041, the department should receive three PDF files with names such as IL1040.pdf or 1040.pdf, and so forth. Submitting these files in this type of a format reduces processing time on our end and speeds up the time for approval.

We will notify you by email once the form is reviewed, generally within 5-8 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. Please mark your second email as “Resubmission” in the subject area, as these will be given higher priority than first submissions. Your three digit identification number must appear on each form 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.

For **Scannable forms** (those with a scan line), 5 examples with unique sample taxpayer data needs to be mailed to the department for testing approval. If the tax type has varying liability periods, there should be a variety in the 5 examples. These samples should also be cut to size and separated by form type (IL-1040-ES in one group and IL-1040-V in a separate group).

We will notify you of the results, by email, once the forms are reviewed and tested. (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 make the necessary changes and resubmit the forms for testing.

Once the department approves a form, a three digit identification number (if not previously issued) is assigned to the producer of the form. This identification number must be placed on the top of the form under the form name in the following format: ID: 999. The identification number for the ST-1 must also be placed on the top part of the return as well (the ST-1 return and coupon are separated in processing).

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

**** Draft Approvals**

Income Tax draft forms are usually released beginning in August. We post them to our Web site (usually a link from the Tax Professionals page to “200X DRAFT FORMS”. This is a secured area and you must obtain a user name and password from the Forms Approval Contact Vickie Harvey. Submitted drafts for approval are considered “Approved Pending Legislation”. If the form doesn’t change, the approval will stand in 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 the calculations entered on substitute forms output from software programs. The accuracy of software programs is the responsibility of the software developer, distributor, or user.

Contact Information

All forms to be reviewed should be directed to:
Vickie Harvey
vickie.harvey@illinois.gov

Office of Publications Management, 3-375
Illinois Department of Revenue
101 West Jefferson Street
Springfield, Illinois 62702
phone: 217 524-0091
fax: 217 524-0513

Secondary Software Companies

Companies that purchase forms software from another software vendor must get approval from the department if the form is scannable (thus inserting the variable data with logic they program into the software). In this case, companies will have their own identification number with Illinois for their approved forms. If the form is non-scannable, and the vendor they purchased the forms software from has already received approval for the forms in Illinois, then the company is not required to seek further approval. However, if companies wish to have their name placed on our “Approved Software Developers” list, they need to send an email to the contact above, with the forms listed and from what company they bought those forms.

Specific Guidelines and Requirements

(We urge software developers to incorporate some of the following guidelines into their software for their customers and clients.)

Paper Requirements

- White paper of equal or better quality than the 20-lb. paper must be used for the substitute or reproduced, form.
- Overall size of the form must match the official form.
- For scannable forms we recommend perforated paper for the cut line.

Printing Requirements

- The layout of the form must follow the official form and include all data, have the same amount of spaces, and all items appearing in the same order as on the official form.
- Graphics on the official form are not required, but form name should be prominent in larger point like the official form. (For example: IL-1040 or IL-4562 should be prominent at the top of the form)
- A specific font is not required but should be similar to the official form. The department usually uses Helvetica font in 8 to 10 point.
- Form data should not be smaller than 10 point.
- Forms must be printed on one side of the paper only.
- Amounts should be right justified with decimals and cents, and commas are preferred for larger amounts.
- Forms with amounts rounded to whole dollars, should show cents as zeros.
- Any numeric field that has 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 on the bottom of the form.
- All scan line printing must be printed at 10 characters per inch, in OCR-A font.
- All scan line printing must be done on a laser printer with black, non-reflective, non-magnetic ink.
- There must at least be a .25 inch clear band, the width of the form, above and below the scan line.
- An IL-1040-V must print out for any balance due for any balance due IL-1040 returns printed from your software. Specifications for that voucher are in this document.

Information about FEIN/Sequence numbers

On many of the vouchers, you are required to place the FEIN and sequence number of the businesses on the voucher 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 business vouchers, "777" is sometimes used for temporarily-assigned FEINs. For the IL-1000-V form 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.

When submitting test data on vouchers, do not submit a FEIN with the same number (i.e. 22-222222), or your vouchers will be rejected.

Approved Software Developer List

We have a list of approved software and forms developers that are approved in Illinois. This list is located on our web site. Please ensure that the information listed for your company is current and correct.