

Error Code 0123

Added the following new paragraph in red:

- 0123** The following fields of the Form W-2 must be significant:
- Employee SSN (SEQ 0035)
 - Employer Identification Number (SEQ 0040)
 - Employer Name Control (SEQ 0045)
 - Employer Name (SEQ 0050)
 - Employer Address (SEQ 0060)
 - Employer City/State/ZIP (SEQ 0070, 0073, and 0075)
 - Employee Name (SEQ 0090)
 - Employee Address (SEQ 0100)
 - Employee City/State/ZIP (SEQ 0110, 0113, and 0115)
 - Wages (SEQ 0120)
 - The W-2 Indicator (SEQ 0590) equal to “N” or “S”

The Employee SSN (SEQ 0035) must be equal to the Primary SSN/ITIN or the Secondary SSN/ITIN on the IL-1040 (SEQ 0010 or SEQ 0030).

When IL-1040, Line 16, Credit Schedule CR (SEQ 0520) *is not* greater than zero, Illinois State Income Tax (SEQ 0400, SEQ 0470, SEQ 0520, or SEQ 0570) must be less than State Wages (SEQ 0390, SEQ 0460, SEQ 0515, or SEQ 0560).

When IL-1040, Line 16, Credit Schedule CR (SEQ 0520) is greater than zero, Illinois State Income Tax (SEQ 0400, SEQ 0470, SEQ 0520, or SEQ 0570) must not be equal to State Wages (SEQ 0390, SEQ 0460, SEQ 0515, or SEQ 0560).

Exceptional processing for ITIN Returns Only:

Error Reject Code 0123 has been modified to enable wage-earning taxpayers with ITINs to file electronically even if their Forms W-2 were issued with an SSN. Previously, taxpayers with this filing situation had to file on paper. The change means that the e-file preparation software feature that automatically populates Form W-2 records with the taxpayer’s TIN and Employee Name entered on the tax return must be disabled for ITIN returns only. If the TIN and Employee Name on the W-2 is different than the TIN and Taxpayer Name on the IL-1040, the Form W-2 records associated with ITIN returns must be entered manually. The software should direct the user to input the TIN and Employee Name from the Form W-2 exactly as it was issued by the employer. For returns where the taxpayer reports using an SSN, the auto population feature need not be changed.