Illinois Department of Revenue

Electronic Return File Specifications and Record Layouts

IL-1346

Tax Year 2005

Introduction to File Specifications and Record Layouts

Introduction

This document outlines the communications procedures, transmission formats, and validation criteria of returns transmitted electronically to the Illinois Department of Revenue (IDOR), and the format of the Acknowledgment (ACK) file transmitted from IDOR to electronic filers. The IDOR Electronic Filing Program follows the Internal Revenue Service (IRS) program in all important respects of application, communication, transmission structure, record ID formats, error codes, and testing. If you are familiar with the IRS electronic filing program you already know most of what you need to know to also participate in the IDOR program. All differences between the IDOR program and the IRS program are covered in this document and in the IDOR Procedure for Electronic Filing (IL-1345). You may contact your IRS District Office Electronic Filing Coordinator for IRS Publications 1345 and 1346.

Data Communication

Refer to IDOR's Procedure For Electronic Filing of Individual Income Tax Returns, IL-1345, Part 3, Transmission of the Electronic Return, for instructions and discussion of Data Communication.

Problem Transmission

If a transmission is interrupted during the passage of the ACK files to the transmitter, the transmitter will have to recognize that fact and call again for the ACK file. Most communication software will indicate when a transfer is incomplete. In addition, after successful transmission of an ACK file, the EFS communication processor will send the message, "ACKNOWLEDGMENT FILE TRANSMISSION COMPLETE."
In most cases of a failed acknowledgment transmission, the ACK file will still be present on the communication system and the transmitter can simply call again. If the ACK file is not available for retry, the transmitter should call IDOR for assistance at **217 524-4097** from 8 a.m. until 4 p.m. weekdays with your ETIN.

Unlike the IRS Program, the EFS checks return transmissions for errors only in the acknowledgment process (other than CRC checking during the transfer process). The communication system never intentionally aborts a transmission. Upon successful receipt of a return transmission, the EFS communication processor will send the message, "TRANSFER COMPLETE." plus some other transmission specific messages.

If the "TRANSFER COMPLETE." message is not received, the transmitter should call again, and retransmit the file.

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General Description of File Format

Include here by reference IRS Publication 1346, Part I, Section 2.01 with the following comment relating to subsection:

- .13 The complete tax return must consist of all logical records pertaining to it in the following sequence:

  - IDOR Return Sequence Order is
    - IL-1040, Page 1
    - IL-1040, Page 2
    - Schedule NR, Page 1
    - Schedule NR, Page 2
    - Schedule M, Page 1
    - Schedule M, Page 2
    - Schedule CR, Page 1
    - Schedule ED, Page 1
    - Form W-2
    - Form W-2G
    - Form 1099-R
    - Form IL-4562
    - Form IL-Payment
  - * U.S. 1040, Page 1 (or 1040A, Page 1)
  - * U.S. 1040, Page 2 (or 1040A, Page 2)
  - * U.S. Schedule B (or Schedule 1)
  - * U.S. Statements for U.S. 1040 and Schedule B
    - Summary

  * Change the record sentinels from "****" to "!!!!"

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General Description of File Format

U.S. forms included in Illinois Electronic Transmissions

When the subtraction on IL-1040, Line 5, Federally Taxed Retirement and Social Security, is greater than zero, the U.S.1040, Pages 1 and 2, or U.S. 1040A, Pages 1 and 2, and any Statement Records that relate to those two records must be transmitted for support. Likewise, when the subtraction on IL-1040, Line 8, U.S. Government Obligations, is over $1,500, U.S. Schedule B, or U.S. Schedule 1, and any Statement Records that relate to those records must be transmitted for support.
Required Federal forms and attachments such as the U.S.1040, U.S. 1040A, U.S. Schedule B, and U.S. Schedule 1 that reference a statement must include any statement record referenced on their respective federal forms. The statements should follow the format for statement records found in the Internal Revenue Service Publication 1346.

These U.S. electronic records must be those that are used in the transmission to the IRS. Their position and order in the transmission is shown on the previous page. The position for these records is to immediately precede the Summary Record. The order is:

- U.S. 1040, Page 1
- U.S. 1040, Page 2
- U.S. Schedule B
- U.S. Statement Records for 1040 and Schedule B

Or, if the U.S. 1040A and Schedule 1 were in the IRS transmission:

- U.S. 1040A, Page 1
- U.S. 1040A, Page 2
- U.S. Schedule 1
- U.S. Statement Records for 1040A and Schedule 1

When IL-1040, Line 5, is used **and Line 8 is not** greater than $1,500, no U.S. Schedule B is to be included in the transmission. Likewise, when IL-1040, Line 8, is greater than $1,500 **and Line 5 is not used**, no U.S. 1040 pages are to be included in the transmission.

The U.S. records must have their record sentinels changed from "****" to "!!!!". Such as

0927****RET 1040...
to
0927!!!!RET 1040...

This is the **only** alteration that is to be made to the U.S. records. Returns that have U.S. records with "****" sentinels will be rejected.

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Fixed and Variable Length Option

Include here by reference IRS Publication 1346, Part I, Section 2.02.

Character Set

The following discloses the various characters that are allowed in electronically filed returns. Generally, the character set used by the IRS electronic filing program will be followed in the Illinois program.

Fixed format transmitters enter blanks for unused and reserved fields; **Variable format** transmitters omit the fields.

For **variable length records** the following data field conventions apply in addition to those required for fixed format:

- For unsigned numeric fields, leading zeros may be dropped, except for date and percentage fields.
- For signed numeric fields, the leading zeros may be dropped as well as the trailing blank sign character for positive value. For negative values in a gain/loss field, the minus sign ("-") must be present, to the right of the number.
- For alphanumeric fields, there cannot be leading blanks. The field should be left-justified. Trailing blanks may be dropped.
- For fields defined as having literal values, only the literal value (including embedded blanks) must be supplied.

Allowable Characters in Electronic Returns

Alpha **A - Z -** Upper case alpha characters only. Literals as shown in the record layouts.

Numeric **0 - 9** - Numeric characters only - right-justified, zero-filled.

- **Money Fields** – 12 characters – 11 numeric followed by negative sign (-), if negative **or** blank, if positive.

  Whole dollars only, no cents. When rounding cents, $.50 or greater rounds to the next higher dollar and $.49 or less rounds to the next lower dollar.

  When a money field is significant it should be right-justified and zero-filled. When a money field is nonsignificant it should be blank-filled.

  No dollar signs, decimal points, or other non- numeric characters are allowed in money fields.

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Character Set (cont.)

- **Percentage Fields**, fraction fields, factor fields, and ratio fields are six positions in length. All will be positive, left-justified and zero-filled. Decimals should not be present. The decimal is assumed to be between the left-most and the second left-most position. For example, 10 percent shown in a six character field would be "010000", that is, 0.10000 with the decimal point omitted.
- **ZIP Codes** should be left-justified. If there are only five ZIP numbers, the remaining right-most positions may be either blanks or zero-filled.
- **Dates** – M = Month, D = Day, Y = Year. Enter zeros if date is unknown or not specific.
- **Other numbers**, if present, should be all numeric, right-justified and zero-filled. If not present, the field should contain blanks. In all instances, follow any special cases shown in the record layouts.

Alphanumeric A - Z, 0 - 9, and special characters.

- Only the following **special characters** are allowed:

  Ampersand (&), Blank (b), Comma (,), Hyphen (-), Percent (%), Plus sign (+), and Slash (/).

  The exclamation point (!) is used in U.S. Forms and Schedules only to replace asterisks in the record sentinels.
- **Some cases for special characters:**
  Primary Last Name and Primary First Name; A-Z, Hyphen and Blank.
  Secondary Last Name and Secondary First Name; A-Z, Hyphen and Blank.

  Care of Name; A - Z, 0 - 9, Ampersand, Hyphen, Slash, Percent, and Blank.
  Street; A - Z, 0 - 9, Hyphen, Slash, or Blank.
  City; A - Z, Blank.
  State; A - Z only, no special characters allowed.
- When it is necessary to transmit U.S. 1040 or 1040A, U.S. Schedule B or Schedule 1, and any statements that belong to those forms, four exclamation points (!!!!) must be put in place of the four asterisks (****) in the record sentinel of each of the logical records. See General Description of File Format.

Section 1

Trans Records

Each transmission has as its first two records a TRANA and a TRANB record. These two 120 character fixed length records identify the transmitter, identify the transmission in time and sequence, and disclose the style of the transmission.

Field No.	Identification	Length	Description
TRANS Record "A"			
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"****"
0000	Record ID	6	"TRANAb"
0010	FEIN, SSN or PTIN of Transmitter	9	Alphanumeric, must match TRANB
0020	Transmitter Name	35	Alphanumeric
0030	Type Transmitter	16	Value "PREPARERS AGENT" or "PREPARER"
0040	Processing Site	1	"S" = Springfield
0050	Transmission Date	8	YYYYMMDD
0060	Electronic Transmitter Ident. Number (ETIN)	7	Numeric, ETIN plus use code
0070	Julian Date	3	Numeric day
0080	Transmission Sequence for Julian Date in 0070	2	Numeric
0090	Acknowledgment Transmission Format	1	NO entry
0100	Record Type	1	"F" fixed, "V" variable
0110	Transmitter EFIN	6	Numeric
0120	Reserved	14	Blank
0170	**Reserved**	**1**	**Blank**
0180	Reserved for IDOR use	1	Blank
	Record Terminus Character	1	Value "#"

TRANS Record "B"			
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"****"
0000	Record ID	6	"TRANBb"
0010	FEIN, SSN or PTIN of Transmitter	9	Alphanumeric, must match TRANA
0020	Address	35	Alphanumeric
0030	City, State, Zip	35	Alphanumeric
0040	Area Code, Telephone	10	Numeric
0050	Reserved	16	Blank
	Record Terminus Character	1	Value "#"

Section 2

Tax Return Record

The return file specification represents the IL-1040. The record layout follows the IRS layout. The record is a string of data (separated by delimiters for variable format) that indicate where the data belongs on the return.

Field No.	Identification	Length	Description
	Byte Count, Page 1	4	"0042" plus RSN, DCN, length of data fields and Record Terminus Character
	Start of Record Sentinel	4	"****"
0000	Record ID	6	"RETbbb"
0001	Return Type	6	"IL1040"
0002	Page Number	5	"PG01b"
0003	Primary Social Security Number	9	Numeric
0004	Reserved	1	Blank
0005	Tax Period	6	YYYYMM

Begin bracketing Field Numbers for Page 1 of the Tax Return when using variable format.

0006	**Online Return Indicator**	**1**	**Alpha. "O" Required for PC Online Returns only. All else Blank.**
0007	Return Sequence Number	16	
	a. ETIN of Transmitter	5	Numeric
	b. Transmitter Use Field	2	Numeric
	c. Julian Day of Transmission	3	Numeric
	d. Transmission Sequence Number	2	Numeric. (00-99)
	e. Sequence Number of each return	4	Numeric. (0000-9999)
0008	Declaration Control Number	14	
	a. First Two Positions	2	Numeric. Value "00"
	b. EFIN of Originator	6	Numeric
	c. Batch Number	3	Numeric. (000-999)
	d. Serial Number	2	Numeric. (00-99)
	e. Year Digit	1	Numeric. Value "**6**"
0010	Data Fields	Various	Page data fields

For variable format transmissions, data is in the form of [dddd]DDDDD . . . where [dddd] represents field sequence number and DDDDD represents data.

The record layout for fixed format transmissions is shown in Section **8.**

	Record Terminus Character	1	Value "#"

Section 2

Tax Return Record

Field No.	Identification	Length	Description
	Byte Count, Page 2	4	"0042" plus length of data fields and Record Terminus Character
	Start of Record Sentinel	4	"****"
0000	Record ID	6	"RETbbb"
0001	Return Type	6	"IL1040"
0002	Page Number	5	"PG02b"
0003	Primary Social Security Number	9	Numeric
0004	Reserved	1	Blank
0005	Tax Period	6	YYYYMM
0006	Reserved	1	Blank
0010	Data Fields	Various	Page data fields

For variable format transmissions, data is in the form of [dddd]DDDDD . . . where [dddd] represents field sequence number and DDDDD represents data.

The record layout for fixed format transmissions is shown in Section **8**.

	Record Terminus Character	1	Value "#"

Section 3

Schedule Record

The second series of records after the return are the Schedule Records. Each page of a schedule will have a new Schedule Record with the page number incremented. Only one Schedule NR, Schedule M, Schedule CR, and Schedule ED will be allowed. Schedule NR and Schedule M are two page schedules. Schedule CR and Schedule ED are one page schedules.

Field No.	Identification	Length	Description
	Byte Count, Page 1 and Page 2	4	"0042" plus length of data fields and Record Terminus Character
	Start of Record Sentinel	4	"****"
0000	Record ID	6	"SCHbbb"
0001	Schedule Type	6	Alphanumeric (left-justified) "ILNRbb", "ILMbbb", "ILCRbb" or "ILEDbb"
0002	Page Number	5	"PGnnb", nn = 01 or 02
0003	Primary Social Security Number	9	Numeric
0004	Reserved	1	Blank
0005	Schedule Occurrence number	7	Numeric. Value "0000001"
0010	Data Fields	Various	Page data fields

For variable format transmissions, data is in the form of [dddd]DDDDD . . . where [dddd] represents field sequence number and DDDDD represents data.

The record layout for fixed format transmissions is shown in Section **9, 10, 11, and 12.**

	Record Terminus Character	1	Value "#"

Section 4

Form Record

The third series of records after the return and schedules are the Form Records. They should appear in numeric order by form number.

Field No.	Identification	Length	Description
	Byte Count	4	"0042" plus length of data fields and Record Terminus Character
	Start of Record Sentinel	4	"****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	Alphanumeric (left-justified) "W-2bbb", "W-2Gbb", "1099Rb", "IL4562", or "ILPMTb"
0002	Page Number	5	"PG01b"
0003	Primary Social Security Number	9	Numeric
0004	Reserved	1	Blank
0005	Form Occurrence Number	7	Numeric. Limited to maximum number of forms allowed.
0010	Data Fields	Various	Page data fields

For variable format transmissions, data is in the form of [dddd]DDDDD . . . where [dddd] represents field sequence number and DDDDD represents data.

The record layouts, for fixed format transmissions, are shown in Sections **13, 14, 15, 16, and 17.**

	Record Terminus Character	1	Value "#"

Section 5

Summary Record

The Summary Record accompanies each IL-1040. It carries information about the items that are included in the electronic filing.

Field No.	Identification	Length	Description
	Byte Count	4	"**0319**"
	Start of Record Sentinel	4	"****"
0000	Record ID	6	"SUMbbb"
0001	Reserved	11	Blank
0002	Primary Social Security Number	9	Numeric
0003	Reserved	8	Blank
0010	Electronic Return Originator Name	35	Alphanumeric
0020	EFIN of Originator	6	Numeric
0030	Reserved	6	Blank
0035	**Reserved**	**1**	**Blank**
0040	Number of logical records in return	6	Numeric, including summary **and U.S. records**
0050	Number of Forms W-2	2	Numeric (00-50)
0055	Reserved	**1**	Blank
0060	Number of Forms W-2G	2	Numeric (00-30)
0063	**Reserved**	**2**	**Blank**
0070	Number of Forms 1099-R	2	Numeric (00-20)
0075	Reserved	2	Blank
0080	Number of **IL** Schedule Records	3	Numeric (000-00**5**) Each occurrence of SCHbbb. "ILNR"= 2, "ILM"-= 2 "ILCR" = 1 and/or "ILED"=1
0090	Number of Form Records	4	Numeric (0000-0102). W-2, W-2G, 1099-R, IL-4562, IL-Payment.
0100	Reserved	**204**	Blank
	Record Terminus Character	1	Value "#"

RECAP Record

Each transmission ends with a RECAP Record. Its format is as follows:

Field No.	Identification	Length	Description
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"****"
0000	Record ID	6	"RECAPb"
0010	Reserved	8	Blank
0020	Total EFT	6	Numeric. (Direct Deposit count only.)
0030	Total Return Count	6	Numeric
0040	Electronic Transmitter Identification Number (ETIN including Transmitter's Use Code)	7	Numeric
0050	Julian Date of Transmission	3	Numeric
0060	Transmission Sequence Number for Julian Date in (0050)	2	Numeric
0070	Reserved	73	Blank
	Record Terminus Character	1	Value "#"

Acknowledgment Records

Every transmission will be acknowledged by the return of an ACK file to the transmitter. This ACK file will consist of the TRANA and TRANB records as originally sent by the transmitter, an Acknowledgment Record set for each recognizable return transmitted, and the original RECAP Record with counts of accepted, rejected, and duplicate returns added. The ACK file will be available to be picked up by the transmitter within 24 hours from receipt of returns by the department.

The acknowledgment of an individual return will be an ACK record set. An ACK record set will always have one ACK key record and up to 96 ACK error records associated with it. The ACK key record will contain all of the identifying information for the return it represents, plus a field to indicate how many (if any) ACK error records follow. The ACK error records will contain information that will disclose errors by the Error Form Record ID, Error Form Record Type, Error Form Page Number, Error Form Occurrence Number for multiple occurrences of forms, Error Field Sequence Number and the Error Reject Code describing the specific error.

"R" means the return was rejected for a fatal error; this does not qualify as a filed return. "D" denotes that the return is a duplicate, that is, there has been another electronic return filed in the IDOR Electronic Filing Program this processing year; this does not qualify as a filed return. "A" means the return is accepted and will be processed from that point. This does not imply the return is correct, only that it is processable to the system. "T" means the entire transmission was rejected.

When the transmitter calls, the ACK file is sent before any returns can be transmitted to IDOR. If there is no ACK file to send to the transmitter, a dummy ACK file will be sent. If the transmitter has no returns to transmit, the ACK files may be picked up and the communications session ended at that point. Formats for the ACK Key Record and the ACK Error Record follow.

Note: When a transmission is made in test mode, using the test password, the ACK file will contain a TRANA record that begins with "0120****TESTA " instead of "0120****TRANA ". The TRANB record will likewise begin with "0120****TESTB " instead of "0120****TRANB ". This will make it possible to identify test ACK files.

Acknowledgment Records

The format of the **ACK KEY Record** follows.

Field No.	Identification	Length	Description
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"****"
0000	Record ID	6	"ACKbbb"
0005	Reserved	1	Blank
0010	Reserved	1	Blank
0020	Primary Social Security Number	9	Numeric
0030	Return Sequence Number	16	Numeric, ETIN(5) Transmitter's Use Code (2) Julian Date (3) Trans Seq Number (2) Seq Number for Return (4)
0040	Expected Refund or Balance Due	12	Refund field or balance due field from return
0050	Acceptance Code	1	"A" Accepted "R" Rejected "D" Duplicate "T" Transmission rejected
0060	Duplicate Code	3	"D" Duplicate DCN or zero "P" Duplicate SSN or zero "S" Duplicate Spouse SSN or zero
0065	Reserved	1	Blank
0070	EFT Code	1	Reserved
0080	Date Accepted	8	YYYYMMDD
0090	Return DCN	14	Numeric
	a. First two positions	2	Numeric. Value "00"
	b. EFIN of originator	6	Numeric
	c. Batch number	3	Numeric. (000-999)
	d. Serial number	2	Numeric. (00-99)
	e. Year digit	1	Numeric. Value "**6**"
0100	Count of ACK Error Records to follow	2	Numeric. (00-96)
0110	Reserved	12	Blank
0112	**Requested State Direct Deposit IND**	**1**	**"Y"= Refund – Direct Deposit requested "N"= Refund – Paper Check requested or blank**
0115	Payment Acknowledgement Literal	15	"PYMNT RQST RVCD" or blank
0117	Reserved	1	Blank
0118	Reserved	**2**	Blank
0119	State Only Code	2	"SO" or blank
0120	Reserved	1	Blank
0130	Reserved	2	Blank
	Record Terminus Character	1	Value "#"

Acknowledgment Records

The format of the **ACK ERR Record** follows:

Field No.	Identification	Length	Description
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"****"
0000	Record ID	6	"ACKRbb"
0010	Primary Social Security Number	9	Numeric (Must match ACK Record)
0020	Reserved	7	Blank
0030	Error Record Sequence Number	2	Numeric. (01-96)
0040	Error Form Record ID	6	Alphanumeric. Value "RETbbb", "FRMbbb", "SCHbbb", "TRANAb", "TRANBb", "RECAPb", STMbnn", "SUMbbb", "SCHbbB", "SCHbb1"
0050	Error Form Record Type	6	Alphanumeric, IL-1040 = "IL1040" W-2 = "W-2bbb" W-2G = "W-2Gbb" 1099-R = "1099Rb" IL-4562 = "IL4562" IL-Payment = "ILPMTb" Sched NR = "ILNRbb" Sched M = "ILMbbb" Sched CR = "ILCRbb" Sched ED = "ILEDbb" U.S. 1040 = "1040bb" U.S. 1040A = "1040Ab"
0060	Error Form Page Number	5	Value "PG00b"
0070	Error Form Occurrence Number	7	Numeric. (0000001-0000050)
0080	Error Field Sequence Number	4	Numeric
0090	Error Reject Code	4	Numeric
0100	Reserved	55	Blank
	Record Terminus Character	1	Value "#"

Section 7

RECAP Acknowledgment Record

Each ACK file ends with a RECAP Record. It is the same RECAP Record sent with the transmission with the reserved fields containing IDOR information. Its format is as follows:

Field No.	Identification	Length	Description
▮▮	Byte Count	4	"0120"
	Start of Record Sentinel	4	"****"
0000	Record ID	6	"RECAPb"
0010	Acknowledgment file name	8	Alphanumeric
0020	Total EFT	6	Numeric
0030	Total Return Count	6	Numeric
0040	Electronic Transmitter Identification Number (ETIN including Transmitter's Use Code)	7	Numeric
0050	Julian Date Of Transmission	3	Numeric
0060	Transmission Sequence Number for Julian Date in (0050)	2	Numeric
0070	Total Returns Accepted	6	Numeric
0080	Total Duplicate Returns	6	Numeric, not included in rejected count below
0090	Total Returns Rejected	6	Numeric
0100	Reserved	6	Blank
0110	IL Computed EFT Count	6	Numeric. (Direct Deposit count only.)
0120	IL Computed Return Count	6	Numeric
0130	Total State-Only Return Count	6	Numeric. (000001 - 999999)
0135	Total Accepted State-Only Returns	6	Numeric. (000001 - 999999)
▮ 0137	Reserved	**5**	Blank
▮ 0140	Acknowledgment file name	**20**	Alphanumeric
	Record Terminus Character	1	Value "#"

Note: Fields 0000 and 0020-0060 are identical to those in the RECAP Record originally transmitted. The other fields have been filled by IDOR.

Please see the IL-1348 for Data Validation and Rejection Criteria

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Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count, Page 1		4	"0665" for fixed; "nnnn" for variable
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"RETbbb"
0001	Return type		6	"IL1040"
0002	Page number		5	"PG01b"
0003	Primary Social Security number		9	Numeric
0004	Reserved		1	Blank
0005	Tax period		6	YYYYMM; Value "200512"
0006	**Online Return Indicator**		**1**	**Alpha. "O" Required for PC Online Returns only. All else Blank.**
0007	Return Sequence Number		16	Numeric
0008	Declaration Control Number		14	Numeric
0010	Primary-SSN	A	9	Numeric. Equal to SSN in Record-ID
0020	Primary-Date-of-Death		8	YYYYMMDD. Valid date within current tax year.
0030	Secondary-SSN	A	9	Numeric. Required when Filing Status is Married Filing Jointly or Married Filing Separately.
0040	Secondary-Date-of-Death		8	YYYYMMDD. Valid date within current tax year.
0045	Decedent's-SSN		9	Numeric
0050	Post	B	4	Alpha. Required. First four letters of last name, positions 1 & 2 non-blank, if position 3 blank then position 4 blank
0051	Primary Last Name	B	32	Alphanumeric. Taxpayer's name. Allowable special characters are: space and hyphen (-)
0052	Primary Suffix	B	3	Alphanumeric

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Field No.	Identification	Form Ref.	Length	Field Description
0053	Secondary Last Name	B	32	Alphanumeric. **Required when Married Filing Joint else must be blank for all other filing status.** Allowable special characters are: space and hyphen (-)
0054	Secondary Suffix	B	3	Alphanumeric
0056	Primary First Name	B	16	Alphanumeric. Allowable special characters are: space and hyphen (-)
0057	Primary Middle Initial	B	1	Alphanumeric
0058	Secondary First Name	B	16	Alphanumeric. Allowable special characters are: space and hyphen (-)
0059	Secondary Middle Initial	B	1	Alphanumeric
0062	Foreign Street Address	B	35	Alphanumeric. Allowable special characters are: space, slash (/), and hyphen (-)
0064	Foreign City, State or Province, & Postal Code	B	35	Alphanumeric. Allowable special characters are: space, slash (/), and hyphen (-)
0066	Foreign Country	B	22	Alpha. Allowable special character is space.
0070	Care-of-Name	B	35	Alphanumeric. In-care-of-addressee or address continuation. Allowable special characters are: space, hyphen (-), ampersand (&), slash (/), and percent (%)
0080	Street	B	35	Alphanumeric. Allowable special characters are: space, slash (/), hyphen (-), and Literal “NONE”

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Field No.	Identification	Form Ref.	Length	Field Description
0083	City	B	20	Alpha. Allowable special character is space.
0087	State	B	2	Alpha. Standard Postal Abbreviation or **Blank**
0095	Zip Code	B	12	Numeric. Left-justified

Note: If the return has a domestic address, SEQ 0080, SEQ 0083, SEQ 0087, and SEQ 0095 must be present. If the return has a foreign address, SEQ 0062, SEQ 0064, and SEQ 0066 must be present.

0130	Single-Filing-Status	C	1	Alpha. Blank or "X"
0131	Married-Joint-Status	C	1	Alpha. Blank or "X"
0132	Married-Separately-Status	C	1	Alpha. Blank or "X"
0133	Widowed-Status	C	1	Alpha. Blank or "X"
0140	**Professional Athlete Box**	**D**	**1**	**Alpha. Blank or "X"**

Note: Only one Filing Status is allowed. If Secondary-SSN is present, then Filing Status must be either Married-Joint or Married-Separately. If Married-Joint is set, then Secondary- SSN must be present.

0200	Adjusted Gross Income	1	12	Numeric
0210	Fed-Exempt-Interest	2	12	Numeric. Not < zero.
0230	Other Additions Total	3	12	Numeric. Not < zero. Schedule M, Line 9
0250	Total-Income	4	12	Numeric. Sum of Lines 1 through 3.
0280	Fed-Taxed-Ret-SS	5	12	Numeric. Not < zero if present. U.S.1040 required. (See "General Description of File Format" in the Introduction of this document.)
0290	Military-Pay	6	12	Numeric. Not < zero.
0300	IL-Tax Refund	7	12	Numeric. Not < zero.
0310	U.S. Obligations	8	12	Numeric. Not < zero Over $1,500 requires U.S. Schedule B. (See"General Description of File Format" in the Introduction of this document.)

Illinois IL-1040

Field No.	Identification	Form Ref.	Length	Field Description
0330	Other Subtractions Total	9	12	Numeric. Not < zero. Schedule M, Line 32
0335	IL-1299-C Box	9	1	Unused
0350	Total-Subtractions	10	12	Numeric. Not < zero. Sum of Lines 5 through 9
0360	Base Income	11	12	Numeric. Not < zero. Line 4 minus Line 10
0370	Federal Exempt Count	12a	2	Numeric
0371	Dependent Claimed Count	12b	1	Numeric. “0”, “1” or “2”
0380	Standard Exemption Allowance	12a	12	Numeric. SEQ 0370 times $2,000
0390	Dependent Exemption Allowance	12b	12	Numeric. SEQ 0371 times $2,000
0400	Primary Over 65 Exempt Box	12c	1	Alpha. Blank or “X”
0401	Primary Blind Exempt Box	12d	1	Alpha. Blank or “X”
0410	Secondary Over 65 Exempt Box	12c	1	Alpha. Blank or “X” when Married Filing Jointly.
0411	Secondary Blind Exempt Box	12d	1	Alpha. Blank or “X” when Married Filing Jointly.
0415	Total 65 or Older Exempt Count	12c	1	Numeric. “0”, “1”, or “2”. Less than 3 if Married Filing Jointly, else less than 2. (SEQ 0400 plus SEQ 0410).
0420	65 or Older Exemption Allowance	12c	12	Numeric. SEQ 0415 times $1,000
0425	Total Blind Exempt Count	12d	1	Numeric. “0”, “1”, or “2”. Less than 3 if Married Filing Jointly, else less than 2. (SEQ 0401 plus SEQ 0411).
0430	Blind Exemption Allowance	12d	12	Numeric. Not < zero. SEQ 0425 times $1,000

Illinois IL-1040

Field No.	Identification	Form Ref.	Length	Field Description
0440	Total Exemption Allowance	12	12	Numeric. Not < zero. Not greater than the sum of SEQ 0380 plus SEQ 0390 plus SEQ 0420 plus SEQ 0430.
0450	Net Income	13	12	Numeric. Not < zero. Line 11 minus Line 12 for Illinois Resident; blank for Nonresident or Part-year Resident
0460	Nonresident Box	14	1	Alpha. Blank or "X"
0461	Part-year Resident Box	14	1	Alpha. Blank or "X"
Only one resident box may be selected, not both				
0470	NR Base Income	14	12	Numeric. Not < zero. Equals Schedule NR, Line **50**. Required if Nonresident or Part-year Resident Box checked.
0490	Tax	15	12	Numeric. Not < zero, Line 13 times 3% (.03) for Illinois Resident; Schedule NR, Line **56** for Nonresident or Part-year Resident
	Record Terminus Character		1	Value "#"

Illinois IL-1040

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count, Page 2		4	"0737" for fixed; "nnnn" for variable
	Start of Record Sentinel		4	Value "****"
0492	Record ID		6	"RETbbb"
0493	Return type		6	"IL1040"
0494	Page number		5	"PG02b"
0495	Primary Social Security number		9	Numeric
0496	Reserved		1	Blank
0497	Tax period		6	YYYYMM; Value "200512"
0498	Reserved		1	Blank
0499	Tax repeated	16	12	Numeric. Not < zero. Equals IL-1040, Line 15 (SEQ 0490).
0500	IL Tax Withheld	17	12	Numeric. Not < zero. W-2, W-G, or 1099-R must be present in electronic transmission.
0510	Estimated Payments	18	12	Numeric. Not < zero.
0520	Credit Schedule-CR	19	12	Numeric. Not < zero. Equals Schedule CR, Line 8 for Full-year Illinois Resident.
0524	Property-Tax	20a	12	Numeric. Not < zero.
0526	Credit-Property-Tax	20b	12	Numeric. Not < zero. Full-year and Part-year Illinois residents only. Line 20a times 5% (.05), not to exceed Line 15 minus Line 19.
0534	Education-Expense	21a	12	Numeric. Not < zero. Equals Schedule ED, Line 1.

Illinois IL-1040

Field No.	Identification	Form Ref.	Length	Field Description
0536	Credit-Education-Expense	21b	12	Numeric. Not < zero. Full-year and Part-year Illinois residents only. Equals Schedule ED, Line 10.
0544	Fed-Earned-Income-Credit	22a	12	Numeric. Not < zero. U.S. 1040, Line **66a** or U.S. 1040A, Line 41**a**.
0546	IL-Earned-Income-Credit	22b	12	Numeric. Not < zero.
0547	IL-Earned-Income Qualifying Child Box	22	1	Alpha. Blank or "X" Full-year and Part-year Illinois Residents with ending date 12/31/0**5**.
0550	Credit-Schedule-1299C	23	12	Unused
0560	Total-Pay-Credit	24	12	Numeric. Not < zero. Sum of Lines 17 through 23.
0600	Overpayment (Gross)	25	12	Numeric. Not < zero. If Line 24 > Line 16, then Line 24 minus Line 16; else, blank
0610	Tax Due	26	12	Numeric. Not < zero. If Line 16 > Line 24, then Line 16 minus Line 24; else, blank
0620	Penalty IL-2210	27	12	Numeric. Not < zero.
0625	IL-2210 Box	27a	1	Unused
0627	Farmer Box	27b	1	Alpha. Blank or "X"
0630	Contribution a	28a	12	Numeric. Contribution a
0631	Contribution b	28b	12	Numeric. Contribution b
0632	Contribution c	28c	12	Numeric. Contribution c
0633	Contribution d	28d	12	Numeric. Contribution d
0634	Contribution e	28e	12	Numeric. Contribution e
0635	Contribution f	28f	12	Numeric. Contribution f

Section 8

Illinois IL-1040

Field No.	Identification	Form Ref.	Length	Field Description
0636	Contribution g	28g	12	Numeric. Contribution g
0637	Contribution h	28h	12	Numeric. Contribution h
0638	Contribution i	28i	12	Numeric. Contribution i
0639	Contribution j	28j	12	**Numeric. Contribution j**
0640	Contribution k	28k	12	**Numeric. Contribution k**
0641	Contribution l	28l	12	**Numeric. Contribution l**
0642	**Contribution m**	**28m**	**12**	**Numeric. Contribution m**
0643	**Contribution n**	**28n**	**12**	**Numeric. Contribution n**
0644	**Contribution o**	**28o**	**12**	**Numeric. Contribution o**
0645	**Contribution p**	**28p**	**12**	**Numeric. Contribution p**
0646	**Contribution q**	**28q**	**12**	**Numeric. Contribution q**
0650	Total Contributions	28	12	Numeric. Sum of Lines 28a through 28q
0660	Total Penalty and Donations	29	12	Numeric. Not < zero. Sum of Lines 27 and 28.
0670	Overpay minus Contributions	30	12	Numeric. Not < zero. If line 25 > zero and > Line 29, then Line 25 minus Line 29, else; blank.
0680	Carry Forward	31	12	Numeric. Not < zero. Not > Line 30.
0690	Refund	32	12	Numeric. Not < zero. Line 30 minus Line 31.
0700	Amount you owe	34	12	Numeric. Not < zero. If Line 26 > zero, then Line 26 plus Line 29; if Line 25 >zero and < Line 29, then Line 29 minus Line 25; else, blank

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Field No.	Identification	Form Ref.	Length	Field Description
0800	Filer's Daytime Telephone	SIG	10	Alphanumeric
0810	Primary Taxpayer IL-PIN	SIG	8	Numeric. PC Software Online Filing use only.
0811	Prior Year Adjusted Gross Income, IL-1040, Line 1	SIG	12	Numeric
0812	Primary Taxpayer Drivers License Number	SIG	12	Alphanumeric
0813	Primary Taxpayer 9 digit Zip Code	SIG	12	Numeric. Left-Justified
0820	Secondary Taxpayer IL-PIN	SIG	8	Numeric. PC Software Online Filing use only.
0821	Prior Year Adjusted Gross Income, IL-1040, Line 1	SIG	12	Numeric
0822	Secondary Taxpayer Drivers License Number	SIG	12	Alphanumeric
0823	Secondary Taxpayer 9 digit Zip Code	SIG	12	Numeric. Left-Justified
0900	Paid-Prep-Name	SIG	35	Alphanumeric
0910	Paid-Prep-SSN-FEIN-PTIN	SIG	9	Alphanumeric
0920	Paid-Prep-Telephone	SIG	10	Alphanumeric
0923	**Software Developer Code**	**SIG**	**10**	**Alphanumeric**

If one Paid-Prep field, (SEQ 0900, SEQ 0910, and SEQ 0920), is present all three must be present.

0925	Crd-Amount	PYMNT	12	Unused
0930	Crd-Number	PYMNT	16	Unused
0940	Crd-Expiration-Date	PYMNT	6	Unused
0945	Crd-Authorization	PYMNT	10	Unused

If one Crd field, (SEQ 0925, SEQ 0930, SEQ 0940, SEQ 0945), is present all four must be present.

Illinois IL-1040

Field No.	Identification	Form Ref.	Length	Field Description
0950	Routing-Transit-Number	33	9	Numeric
0960	Checking-Acct-Ind	33	1	Alpha. Blank or “X”
0970	Savings-Acct-Ind	33	1	Alpha. Blank or “X”
0972	Depositor-Account-Number	33	17	Alphanumeric
IL-1040 (SEQ 0950, SEQ 0960, SEQ 0970, and SEQ 0972) are for REFUND Returns with Direct Deposit only.				
0995	Refund-Indicator	DIRDEP	1	NO ENTRY
	Record Terminus Character		1	Value “#”

Section 9

Illinois Schedule NR

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count, Page 1		4	"0513" for fixed; "nnnn" for variable
	Start Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbb"
0001	Schedule type		6	"ILNRbb"
0002	Page number		5	"PG01b"
0003	Primary Social Security number		9	Numeric
0004	Reserved		1	Blank
0005	Schedule Occurrence Number		7	Numeric. Value "0000001"
0010	Full Yr Illinois Resident Yes Box	3	1	Alpha. Blank or "X"
0020	Full Yr Illinois Resident No Box	3	1	Alpha. Blank or "X"
0030	Primary Taxpayer IL Residency From Date	4a	8	YYYYMMDD. Valid date within current tax year.
0031	Secondary Taxpayer IL Residency From Date	4b	8	YYYYMMDD. Valid date within current tax year.
0040	Primary Taxpayer IL Residency To Date	4a	8	YYYYMMDD. Valid date within current tax year.
0041	Secondary Taxpayer IL Residency To Date	4b	8	YYYYMMDD. Valid date within current tax year.
0045	Primary Taxpayer Other State	4a	2	Alpha. Standard Postal Abbreviation.
0046	Secondary Taxpayer Other State	4b	2	Alpha. Standard Postal Abbreviation.
0050	Primary Taxpayer Other State From Date	4a	8	YYYYMMDD. Valid date within current tax year.
0051	Secondary Taxpayer Other State From Date	4b	8	YYYYMMDD. Valid date within current tax year.
0055	Primary Taxpayer Other State To Date	4a	8	YYYYMMDD. Valid date within current tax year.
0056	Secondary Taxpayer Other State To Date	4b	8	YYYYMMDD. Valid date within current tax year.

Section 9

Illinois Schedule NR

Field No.	Identification	Form Ref.	Length	Field Description
0060	Iowa Box	5	1	Alpha. Blank or "X"
0070	Kentucky Box	5	1	Alpha. Blank or "X"
0080	Michigan Box	5	1	Alpha. Blank or "X"
0090	Wisconsin Box	5	1	Alpha. Blank or "X"
0100	Other-State-1	6a	2	Alpha. Standard Postal Abbreviation.
0105	Other State-2	6b	2	Alpha. Standard Postal Abbreviation.
0110	Other State-3	6c	2	Alpha. Standard Postal Abbreviation.
0115	Other State-4	6d	2	Alpha. Standard Postal Abbreviation.
0120	Other State-5	6e	2	Alpha. Standard Postal Abbreviation.
0125	Other State-6	6f	2	Alpha. Standard Postal Abbreviation.
0130	Other State-7	6g	2	Alpha. Standard Postal Abbreviation.
0135	Other State-8	6h	2	Alpha. Standard Postal Abbreviation.
0140	Other State-9	6i	2	Alpha. Standard Postal Abbreviation.
0145	Other State-10	6j	2	Alpha. Standard Postal Abbreviation.
0150	Other State-11	6k	2	Alpha. Standard Postal Abbreviation.
0155	Other State-12	6l	2	Alpha. Standard Postal Abbreviation.
0180	Wages, Salaries, Tips	7A	12	Numeric. Not < zero.
0190	Wages, Salaries, Tips	7B	12	Numeric. Not < zero. Column B cannot be greater than Column A.

Section 9

Illinois Schedule NR

Field No.	Identification	Form Ref.	Length	Field Description
0200	Interest Income	8A	12	Numeric. Not < zero.
0210	Interest Income	8B	12	Numeric. Not < zero. Column B cannot be greater than Column A.
0220	Dividend Income	9A	12	Numeric. Not < zero.
0230	Dividend Income	9B	12	Numeric. Not < zero. Column B cannot be greater than Column A.
0240	Taxable Refunds	10A	12	Numeric. Not < zero.
0250	Taxable Refunds	10B	12	Numeric. Not < zero. Column B cannot be greater than Column A.
0260	Alimony Received	11A	12	Numeric. Not < zero.
0270	Alimony Received	11B	12	Numeric. Not < zero. Column B cannot be greater than Column A.
0280	Business Income or Loss	12A	12	Numeric
0290	Business Income or Loss	12B	12	Numeric
0300	Capital Gains or Loss	13A	12	Numeric
0310	Capital Gains or Loss	13B	12	Numeric
0320	Other Gains or Losses	14A	12	Numeric
0330	Other Gains or Losses	14B	12	Numeric
0340	IRA Distributions	15A	12	Numeric. Not < zero.
0350	IRA Distributions	15B	12	Numeric. Not < zero. Column B cannot be greater than Column A.
0360	Pensions and Annuities	16A	12	Numeric. Not < zero.
0370	Pensions and Annuities	16B	12	Numeric. Not < zero. Column B cannot be greater than Column A.
0380	Rents, Royalties, etc.	17A	12	Numeric
0390	Rents, Royalties, etc.	17B	12	Numeric

Illinois Schedule NR

Field No.	Identification	Form Ref.	Length	Field Description
0400	Farm Income or Loss	18A	12	Numeric
0410	Farm Income or Loss	18B	12	Numeric
0420	Unemployment	19A	12	Numeric. Not < zero.
0430	Unemployment	19B	12	Numeric. Not < zero. Column B cannot be greater than Column A.
0440	Social Security	20A	12	Numeric. Not < zero.
0450	Social Security	20B	12	Numeric. Not < zero. Column B cannot be greater than Column A.
0460	Other Income	21A	12	Numeric
0470	Other Income	21B	12	Numeric
0480	IL Portion of Federal Total Income	22B	12	Numeric. Sum of Lines 7 through 21, Column B only
	Record Terminus Character		1	Value “#”

Illinois Schedule NR

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count, Page 2		4	"**0697**" for fixed; "nnnn" for variable
	Start of Record Sentinel		4	Value "****"
0481	Record ID		6	"SCHbbb"
0482	Schedule type		6	"ILNRbb"
0483	Page number		5	"PG02b"
0484	Primary Social Security number		9	Numeric
0485	Reserved		1	Blank
0486	Schedule Occurrence Number		7	Numeric. Value "000000**1**"
0487	IL Portion of Federal Total Income Repeated	23B	12	Numeric
0488	Educator Expense	24A	12	Numeric. Not < zero.
0489	Educator Expense	24B	12	Numeric. Not < zero. Column B cannot be greater than Column A.
0490	Certain Business Expenses	25A	12	Numeric. Not < zero.
0491	Certain Business Expenses	25B	12	Numeric. Not < zero. Column B cannot be greater than Column A.
0495	**Health Savings Account**	26A	12	Numeric. Not < zero.
0496	**Health Savings Account**	26B	12	Numeric. Not < zero. Column B cannot be greater than Column A.
0510	**Moving Expenses**	27A	12	Numeric. Not < zero.
0520	**Moving Expenses**	27B	12	Numeric. Not < zero. Column B cannot be greater than Column A.
0525	**One-half Self-Employment Tax**	28A	12	Numeric. Not < zero.
0526	**One-half Self-Employment Tax**	28B	12	Numeric. Not < zero. Column B cannot be greater than Column A.

Illinois Schedule NR

Field No.	Identification	Form Ref.	Length	Field Description
0535	**Self-Employed (SEP), Simple**	29A	12	Numeric. Not < zero.
0536	**Self-Employed (SEP), Simple**	29B	12	Numeric. Not < zero. Column B cannot be greater than Column A.
0550	**Self-Employed Health Insurance**	30A	12	Numeric. Not < zero.
0560	**Self-Employed Health Insurance**	30B	12	Numeric. Not < zero. Column B cannot be greater than Column A.
0570	**Penalty on Early Withdrawal**	31A	12	Numeric. Not < zero.
0580	**Penalty on Early Withdrawal**	31B	12	Numeric. Not < zero. Column B cannot be greater than Column A.
0590	**Alimony Paid**	32A	12	Numeric. Not < zero.
0600	**Alimony Paid**	32B	12	Numeric. Not < zero. Column B cannot be greater than Column A.
0610	**IRA Deduction**	33A	12	Numeric. Not < zero.
0620	**IRA Deduction**	33B	12	Numeric. Not < zero. Column B cannot be greater than Column A.
0630	**Student Loan Interest**	34A	12	Numeric. Not < zero.
0640	**Student Loan Interest**	34B	12	Numeric. Not < zero. Column B cannot be greater than Column A.
0650	**Tuition and Fees Deduction**	35A	12	Numeric. Not < zero.
0660	**Tuition and Fees Deduction**	35B	12	Numeric. Not < zero. Column B cannot be greater than Column A.

Illinois Schedule NR

Field No.	Identification	Form Ref.	Length	Field Description
0665	**Domestic Production Activities**	**36A**	**12**	**Numeric. Not < zero.**
0666	**Domestic Production Activities**	**36B**	**12**	**Numeric. Not < zero. Column B cannot be greater than Column A.**
0667	Other Adjustments (MSA)	**37A**	12	Numeric. Not < zero.
0668	Other Adjustments (MSA)	**37B**	12	Numeric. Not < zero. Column B cannot be greater than Column A.
0670	IL Portion of Federal Adjustments to Income	**38B**	12	Numeric. Not < zero. Sum of Lines 24 through **37**, Column B only.
0680	Federal AGI	**39A**	12	Numeric
0690	IL Portion of Federal AGI	**40B**	12	Numeric. Line 23B minus Line **38B**.
0710	Federally Tax-Exempt Interest	**41A**	12	Numeric. Not < zero.
0720	Federally Tax-Exempt Interest	**41B**	12	Numeric. Not < zero. Column B cannot be greater than Column A.
0730	Other Additions Total	**42A**	12	Numeric. Not < zero. IL-1040, Line 3.
0740	Other Additions Total	**42B**	12	Numeric. Not < zero. Column B cannot be greater than Column A.
0750	IL Portion of Total Income	**43B**	12	Numeric. Not < zero. Sum of Lines **40** through **42**, Column B only.

Illinois Schedule NR

Field No.	Identification	Form Ref.	Length	Field Description
0760	Federally Taxed Retirement & SS	**44A**	12	Numeric. Not < zero.
0770	Federally Taxed Retirement & SS	**44B**	12	Numeric. Not < zero. Column B cannot be greater than Column A.
0780	Military Pay	**45A**	12	Numeric. Not < zero.
0790	Military Pay	**45B**	12	Numeric. Not < zero. Column B cannot be greater than Column A.
0800	IL Income Tax Refund	**46A**	12	Numeric. Not < zero.
0810	IL Income Tax Refund	**46B**	12	Numeric. Not < zero. Column B cannot be greater than Column A.
0820	U.S. Government Obligations	**47A**	12	Numeric. Not < zero.
0830	U.S. Government Obligations	**47B**	12	Numeric. Not < zero. Column B cannot be greater than Column A.
0840	Other Subtractions Total	**48A**	12	Numeric. Not < zero. IL-1040, Line 9.
0850	Other Subtractions Total	**48B**	12	Numeric. Not < zero. Column B cannot be greater than Column A.
0860	IL Portion of Total Subtractions	**49B**	12	Numeric. Not < zero. Sum of Lines **44** through **48**, Column B only.
0870	IL Portion of Total Base Income	**50**	12	Numeric. If calculates to a negative, enter "zero". Line **43B** minus Line **49B.**

Section 9

Illinois Schedule NR

Field No.	Identification	Form Ref.	Length	Field Description
0880	IL-1040 Base Income	**51**	12	Numeric. Not < zero.
0890	Line **50** divided by Line **51**, Base Income	**52**	6	Ratio. Positive value only. See Error Code 592 for detailed instructions.
0900	Exemption Allowance	**53**	12	Numeric. Not < zero.
0910	Line **52** times Line **53**	**54**	12	Numeric. Not < zero.
0920	Line **50** minus Line **54**	**55**	12	Numeric. Not < zero.
0930	TAX - Line **55** times 3% (.03)	**56**	12	Numeric. Not < zero.
	Record Terminus Character		1	Value "#"

Section 10

Illinois Schedule M

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count, Page 1		4	**"0279"** for fixed; "nnnn" for variable format
	Start Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbb"
0001	Schedule type		6	"ILMbbb"
0002	Page number		5	"PG01b"
0003	Primary Social Security number		9	Numeric
0004	Reserved		1	Blank
0005	Schedule Occurrence Number		7	Numeric. Value "0000001"
0010	Child Tax Exempt Interest Income	1	12	Numeric. Not < zero.
0020	Partnership, S Corporation, Estate, or Trust gain	2	12	Numeric. Not < zero.
0030	Medical Care Savings Withdrawals	3	12	Numeric. Not < zero.
0040	Lloyds Plan Operation Loss	4	12	Numeric. Not < zero.
0050	College Savings and Tuition	5	12	Numeric. Not < zero.
0060	IL Special Depreciation Addition	6	12	Numeric. Not < zero.
0070	Business Expense Recapture	7	12	Numeric. Not < zero.
0075	Reserved	8	20	Blank
0080	Reserved	8	12	Blank
0090	Total Other Additions	9	12	Numeric. Not < zero. Sum of Lines 1 through 8.
0100	Bright Start	10a	12	Numeric. Not < zero.
0101	**College Illinois**	**10b**	**12**	**Numeric. Not < zero.**
0110	Reserved	11	12	Blank
0120	Restoration Amount	12	12	Numeric. Not < zero.
0130	Job Training Project Contributions	13	12	Numeric. Not < zero.
0140	Federal Credits or Tax Exempt Income Expenses	14	12	Numeric. Not < zero.
0150	Home Ownership Program Interest	15	12	Numeric. Not < zero.
0160	IL Special Depreciation Subtraction	16	12	Numeric. Not < zero.
0170	Subtotal Other Subtractions	17	12	Numeric. Not < zero. Sum of Lines 10 through 16.
	Record Terminus Character		1	Value "#"

Illinois Schedule M

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count, Page 2		4	**"0427"** for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0171	Record ID		6	"SCHbbb"
0172	Schedule type		6	"ILMbbb"
0173	Page number		5	"PG02b"
0174	Primary Social Security number		9	Numeric
0175	Reserved		1	Blank
0176	Schedule Occurrence Number		7	Numeric. Value "0000001"
0180	Subtotal Other Subtractions Repeated	18	12	Numeric. Not < zero.
0190	Reserved	19	12	Blank
0200	Reserved	20	12	Blank
0210	Recovery Items	21	12	Numeric. Not < zero.
0220	Ridesharing Money	22	12	Numeric. Not < zero.
0230	Life Insurance, Endowment or Annuity	23	12	Numeric. Not < zero.
0240	Medical Care Savings Contributions	24	12	Numeric. Not < zero.
0250	Lloyds Plan Operations Income	25	12	Numeric. Not < zero.
0260	IL Pre-Need Cemetery Sales Act	26	12	Numeric. Not < zero.
0270	Education Loan Repayments PCP	27	12	Numeric. Not < zero.
0280	Reparations Victims of Persecution	28	12	Numeric. Not < zero.
0290	IL Housing Dev Authority	29a	12	Numeric. Not < zero.
0300	Export Dev Act Bonds	29b	12	Numeric. Not < zero.
0310	IL Dev Finance Authority Venture	29c	12	Numeric. Not < zero.
0320	Quad Cities Regional Economic Dev	29d	12	Numeric. Not < zero.

Section 10

Illinois Schedule M

Field No.	Identification	Form Ref.	Length	Field Description
0330	College Savings Bonds	29e	12	Numeric. Not < zero.
0340	IL Sports Facilities Authority	29f	12	Numeric. Not < zero.
0350	Higher Ed Student Assistance	29g	12	Numeric. Not < zero.
0360	IL Dev Finance Authority Act Bonds	29h	12	Numeric. Not < zero.
0370	Rural Bond Bank Act	29i	12	Numeric. Not < zero.
0380	IL Dev Finance Authority Asbestos	29j	12	Numeric. Not < zero.
0390	Quad Cities Interstate Metro	29k	12	Numeric. Not < zero.
0400	Southwestern IL Dev Authority	29l	12	Numeric. Not < zero.
0401	**IL Finance Authority Bonds**	**29m**	**12**	**Numeric. Not < zero.**
0403	**Guam Bonds**	**30a**	**12**	**Numeric. Not < zero.**
0404	**Puerto Rico Bonds**	**30b**	**12**	**Numeric. Not < zero.**
0405	**Virgin Islands Bonds**	**30c**	**12**	**Numeric. Not < zero.**
0406	**American Samoa Bonds**	**30d**	**12**	**Numeric. Not < zero.**
0407	**Northern Mariana Islands Bonds**	**30e**	**12**	**Numeric. Not < zero.**
0408	**Mutual Mortgage Insurance Bonds**	**30f**	**12**	**Numeric. Not < zero.**
0410	Child Interest from U.S. or IL Obligations	**31**	12	Numeric. Not < zero.
0430	Total Other Subtractions	32	12	Numeric. Not < zero. Sum of Lines 18 through 31.
	Record Terminus Character		1	Value "#"

Section 11

Illinois Schedule CR

For Electronic Filing, Schedule CR is only allowed for Full-year Illinois Residents. Schedule CR credit is limited to the 6 bordering states of IA, IN, KY, MI, MO, WI.

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0489" for fixed; "nnnn" for variable
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbb"
0001	Schedule type		6	"ILCRbb"
0002	Page number		5	"PG01b"
0003	Primary Social Security number		9	Numeric
0004	Reserved		1	Blank
0005	Schedule Occurrence Number		7	Numeric.Value "0000001"
0010	IL Base Income	1	12	Numeric
0020	State Name 1	2a	2	Alpha. Standard Postal Abbreviation IA, IN, KY, MI, MO, WI
0022	Taxing District 1	2a	20	Alphanumeric
0024	IL Base Income Taxed by Other State 1	2a	12	Numeric. Not < zero.
0026	Tax Paid to Other State 1	2a	12	Numeric. Not < zero.
0030	State Name 2	2b	2	Alpha. Standard Postal Abbreviation IA, IN, KY, MI, MO, WI
0032	Taxing District 2	2b	20	Alphanumeric
0034	IL Base Income Taxed by Other State 2	2b	12	Numeric. Not < zero.
0036	Tax Paid to Other State 2	2b	12	Numeric. Not < zero.
0040	State Name 3	2c	2	Alpha. Standard Postal Abbreviation IA, IN, KY, MI, MO, WI
0042	Taxing District 3	2c	20	Alphanumeric
0044	IL Base Income Taxed by Other State 3	2c	12	Numeric. Not < zero.
0046	Tax Paid to Other State 3	2c	12	Numeric. Not < zero.
0050	State Name 4	2d	2	Alpha. Standard Postal Abbreviation IA, IN, KY, MI, MO, WI
0052	Taxing District 4	2d	20	Alphanumeric

Illinois Schedule CR

Field No.	Identification	Form Ref.	Length	Field Description
0054	IL Base Income Taxed by Other State 4	2d	12	Numeric. Not < zero.
0056	Tax Paid to Other State 4	2d	12	Numeric. Not < zero.
0060	State Name 5	2e	2	Alpha. Standard Postal Abbreviation IA, IN, KY, MI, MO, WI
0062	Taxing District 5	2e	20	Alphanumeric
0064	IL Base Income Taxed by Other State 5	2e	12	Numeric. Not < zero.
0066	Tax Paid to Other State 5	2e	12	Numeric. Not < zero.
0070	State Name 6	2f	2	Alpha. Standard Postal Abbreviation IA, IN, KY, MI, MO, WI
0072	Taxing District 6	2f	20	Alphanumeric
0074	IL Base Income Taxed by Other State 6	2f	12	Numeric. Not < zero.
0076	Tax Paid to Other State 6	2f	12	Numeric. Not < zero.
0080	State Name 7	2g	2	Alpha. Standard Postal Abbreviation IA, IN, KY, MI, MO, WI
0082	Taxing District 7	2g	20	Alphanumeric
0084	IL Base Income Taxed by Other State 7	2g	12	Numeric. Not < zero.
0086	Tax Paid to Other State 7	2g	12	Numeric. Not < zero.
0090	State Name 8	2h	2	Alpha. Standard Postal Abbreviation IA, IN, KY, MI, MO, WI
0092	Taxing District 8	2h	20	Alphanumeric
0094	IL Base Income Taxed by Other State 8	2h	12	Numeric. Not < zero.
0096	Tax Paid to Other State 8	2h	12	Numeric. Not < zero.
0140	Total Tax Paid to Other States	3	12	Numeric. Not < zero. Total of Column C.
0150	Double Taxed Base Income	4	12	Numeric. Not < zero.
0160	IL Tax Due	5	12	Numeric. IL-1040, Line 15

Illinois Schedule CR

Field No.	Identification	Form Ref.	Length	Field Description
0170	Double Taxed Base Income divided by IL Base Income	6	6	Ratio. Positive value only. Line 4 divided by Line 1. (See Error Code 704 for detailed instructions.)
0180	IL Tax Eligible for Credit	7	12	Numeric. Not < zero. Line 5 times Line 6.
0190	Schedule CR Tax Credit	8	12	Numeric. Not < zero. Lesser of CR Lines 3, 5, or 7.
	Record Terminus Character		1	Value "#"

Section 12

Illinois Schedule ED

Schedule ED is limited to Full-year and Part-year Illinois Residents for grades K-12

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"**1293**" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbb"
0001	Schedule type		6	"ILEDbb"
0002	Page number		5	"PG01b"
0003	Primary Social Security number		9	Numeric
0004	Reserved		1	Blank
0005	Schedule Occurrence Number		7	Numeric. Value "0000001"
0010	Student Last Name 1	1a	20	Alpha
0015	Student First Name 1	1a	15	Alpha
0020	Student SSN 1	1a	9	Numeric
0025	Student Grade 1	1a	2	Alphanumeric. Right-justified. K through 12.
0030	School Name 1	1a	35	Alphanumeric
0035	School City 1	1a	20	Alpha
0040	Student Total 1	1a	12	Numeric. Tuition, Book Fees, Lab Fees.
0050	Student Last Name 2	1b	20	Alpha
0055	Student First Name 2	1b	15	Alpha
0060	Student SSN 2	1b	9	Numeric
0065	Student Grade 2	1b	2	Alphanumeric. Right-justified. K through 12.
0070	School Name 2	1b	35	Alphanumeric
0075	School City 2	1b	20	Alpha
0080	Student Total 2	1b	12	Numeric. Tuition, Book Fees, Lab Fees.

Illinois Schedule ED

Field No.	Identification	Form Ref.	Length	Field Description
0090	Student Last Name 3	1c	20	Alpha
0095	Student First Name 3	1c	15	Alpha
0100	Student SSN 3	1c	9	Numeric
0105	Student Grade 3	1c	2	Alphanumeric. Right-justified. K through 12.
0110	School Name 3	1c	35	Alphanumeric
0115	School City 3	1c	20	Alpha
0120	Student Total 3	1c	12	Numeric. Tuition, Book Fees, Lab Fees.
0130	Student Last Name 4	1d	20	Alpha
0135	Student First Name 4	1d	15	Alpha
0140	Student SSN 4	1d	9	Numeric
0145	Student Grade 4	1d	2	Alphanumeric. Right-justified. K through 12.
0150	School Name 4	1d	35	Alphanumeric
0155	School City 4	1d	20	Alpha
0160	Student Total 4	1d	12	Numeric. Tuition, Book Fees, Lab Fees.
0170	Student Last Name 5	1e	20	Alpha
0175	Student First Name 5	1e	15	Alpha
0180	Student SSN 5	1e	9	Numeric
0185	Student Grade 5	1e	2	Alphanumeric. Right-justified. K through 12.
0190	School Name 5	1e	35	Alphanumeric
0195	School City 5	1e	20	Alpha
0200	Student Total 5	1e	12	Numeric. Tuition, Book Fees, Lab Fees.

Section 12

Illinois Schedule ED

Field No.	Identification	Form Ref.	Length	Field Description
0210	Student Last Name 6	1f	20	Alpha
0215	Student First Name 6	1f	15	Alpha
0220	Student SSN 6	1f	9	Numeric
0225	Student Grade 6	1f	2	Alphanumeric. Right-justified. K through 12.
0230	School Name 6	1f	35	Alphanumeric
0235	School City 6	1f	20	Alpha
0240	Student Total 6	1f	12	Numeric. Tuition, Book Fees, Lab Fees.
0250	Student Last Name 7	1g	20	Alpha
0255	Student First Name 7	1g	15	Alpha
0260	Student SSN 7	1g	9	Numeric
0265	Student Grade 7	1g	2	Alphanumeric. Right-justified. K through 12.
0270	School Name 7	1g	35	Alphanumeric
0275	School City 7	1g	20	Alpha
0280	Student Total 7	1g	12	Numeric. Tuition, Book Fees, Lab Fees.
0281	**Student Last Name 8**	**1h**	**20**	**Alpha**
0282	**Student First Name 8**	**1h**	**15**	**Alpha**
0283	**Student SSN 8**	**1h**	**9**	**Numeric**
0284	**Student Grade 8**	**1h**	**2**	**Alphanumeric. Right-justified. K through 12.**
0285	**School Name 8**	**1h**	**35**	**Alphanumeric**
0286	**School City 8**	**1h**	**20**	**Alpha**
0287	**Student Total 8**	**1h**	**12**	**Numeric. Tuition, Book Fees, Lab Fees.**

Section 12

Illinois Schedule ED

Field No.	Identification	Form Ref.	Length	Field Description
0291	**Student Last Name 9**	**1i**	**20**	**Alpha**
0292	**Student First Name 9**	**1i**	**15**	**Alpha**
0293	**Student SSN 9**	**1i**	**9**	**Numeric**
0294	**Student Grade 9**	**1i**	**2**	**Alphanumeric. Right-justified. K through 12.**
0295	**School Name 9**	**1i**	**35**	**Alphanumeric**
0296	**School City 9**	**1i**	**20**	**Alpha**
0297	**Student Total 9**	**1i**	**12**	**Numeric. Tuition, Book Fees, Lab Fees.**
0301	**Student Last Name 10**	**1j**	**20**	**Alpha**
0302	**Student First Name 10**	**1j**	**15**	**Alpha**
0303	**Student SSN 10**	**1j**	**9**	**Numeric**
0304	**Student Grade 10**	**1j**	**2**	**Alphanumeric. Right-justified. K through 12.**
0305	**School Name 10**	**1j**	**35**	**Alphanumeric**
0306	**School City 10**	**1j**	**20**	**Alpha**
0307	**Student Total 10**	**1j**	**12**	**Numeric. Tuition, Book Fees, Lab Fees.**
0310	Total Qualified Expenses	1	12	Numeric. Sum of SEQ 0040 + SEQ 0080 + SEQ 0120 + SEQ 0160 + SEQ 0200 + SEQ 0240 + SEQ 0280 **+ SEQ 0287 + SEQ 0297 + SEQ 0307**
0320	Deductible Base Amount	2	12	Numeric. Value $250
0330	Eligible Expense Amount	3	12	Numeric. Line 1 minus Line 2
0340	Base Credit Amount	4	12	Numeric. Line 3 times 25% (.25)

Section 12

Illinois Schedule ED

Field No.	Identification	Form Ref.	Length	Field Description
0350	IL Tax Amount	5	12	Numeric. IL-1040, Line 15
0360	IL-1040 Credit Schedule-CR	6	12	Numeric. IL-1040, Line 19
0370	IL-1040 Property Tax Credit	7	12	Numeric. IL-1040, Line 20
0380	Total IL-1040 Credits	8	12	Numeric. Sum of Line 6 plus Line 7 (SEQ 0360 + SEQ 0370)
0390	Adjusted IL Tax Eligible Amount	9	12	Numeric. Line 5 minus Line 8. Credit (SEQ 0350 - SEQ 0380)
0400	IL Education Expense Credit	10	12	Numeric. Lesser amount of Line 4, Line 9, or $500. Credit limited to $500.
	Record Terminus Character		1	Value “#”

Section 13

Form W-2

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0951" for fixed; "nnnn" for variable
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"W-2bbb"
0002	Page number		5	"PG01b"
0003	Primary Social Security number		9	Numeric
0004	Reserved		1	Blank
0005	Form Occurrence number		7	"0000001-0000050"
0010	Corrected W-2		1	Alpha. Blank or "X"
0020	Control Number	a	14	Alphanumeric or blank
0030	Void Ind		1	Alpha. Blank or "X"
0040	Employer Identification Number	b	9	Numeric. Required.
0045	Employer Name Control	c	4	First four significant characters of employer's name
0050	Employer Name	c	35	Alphanumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma(,), plus (+), and blank ( )
0055	Employer Name Line 2	c	35	Alphanumeric. In-Care-of-Addressee or address continuation. Allowable special characters are: space, ampersand (&), hyphen (-), slash (/), and percent (%).
0060	Employer Address	c	35	Alphanumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"
0070	Employer City	c	22	Alphanumeric. Allowable special character is space
0073	Employer State	c	2	Alpha. Standard Postal Abbreviations or Period (.)
0075	Employer ZIP	c	12	Numeric. Left-justified
0080	Employee SSN	d	9	Numeric. W-2 Social Security Number. Required.

Section 13

Form W-2

Field No.	Identification	Form Ref.	Length	Field Description
0090	Employee Name	e	35	Alphanumeric. Allowable special character is: hyphen (-) or blank
0100	Employee Address	f	35	Alphanumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) or blank
0105	Employee Address Continuation	f	35	Alphanumeric
0110	Employee City	f	22	Alphanumeric. Allowable special character is space
0113	Employee State	f	2	Alpha. Standard Postal Abbreviation or Period (.)
0115	Employee ZIP	f	12	Numeric. Left-justified
0120	Wages	1	12	Numeric
0130	Withholding	2	12	Numeric
0140	Social Security Wages	3	12	Numeric
0150	Social Security Tax	4	12	Numeric
0160	Medicare Wages and Tips	5	12	Numeric
0170	Medicare Tax Withheld	6	12	Numeric
0180	Social Security Tips	7	12	Numeric
0190	Allocated Tips	8	12	Numeric
0200	Advance EIC Payment	9	12	Numeric
0210	Dependent Care Benefits	10	12	Numeric
0220	Nonqualified Plans	11	12	Numeric
*0242	Employer's Use Code 1	12a	6	Alphanumeric. A-H, J-N, P, **Q,** R-T, V, W, **Y, Z**, STMbnn" or blank
+0244	Year 1 (for Prior Yr USERRA Contribution)	12a	2	Numeric. YY or blank
+0246	Employer's Use Amount 1	12a	12	Numeric
0252	Employer's Use Code 2	12b	6	Alpha. A-H, J-N, P, **Q**, R-T, V, W, **Y, Z** or blank
0254	Year 2 (for Prior YR USERRA Contribution)	12b	2	Numeric. YY or blank
0256	Employer's Use Amount 2	12b	12	Numeric
0257	Employer's Use Code 3	12c	6	Alpha. A-H, J-N, P, **Q**, R-T, V, W, **Y, Z** or blank

Form W-2

Field No.	Identification	Form Ref.	Length	Field Description
0258	Year 3 (for Prior YR USERRA Contribution)	12c	2	Numeric. YY or blank
0259	Employer's Use Amount 3	12c	12	Numeric
▌0260	Employer's Use Code 4	12d	6	Alpha. A-H, J-N, P, **Q,** R-T, V, W, **Y, Z** or blank
0261	Year 4 (for Prior Yr USERRA Contribution)	12d	2	Numeric. YY or blank
0262	Employer's Use Amount 4	12d	12	Numeric
0265	Statutory Employee Ind	13	1	"X" or Blank
0267	Retirement Plan Ind	13	1	"X" or Blank
0269	Third Party Sick Pay Ind	13	1	"X" or Blank
*0270	Other Deductions/Benefits Type 1	14	8	Alphanumeric, "STMbnn" or blank
+0272	Other Deductions/Benefits Amt 1	14	12	Numeric
0280	Other Deductions/Benefits Type 2	14	8	Alphanumeric
0282	Other Deductions/Benefits Amt 2	14	12	Numeric
0290	Other Deductions/Benefits Type 3	14	8	Alphanumeric
0292	Other Deductions/Benefits Amt 3	14	12	Numeric
0300	Other Deductions/Benefits Type 4	14	8	Alphanumeric
0302	Other Deductions/Benefits Amt 4	14	12	Numeric
0370	State Name 1	15	2	Standard Postal Abbreviation
0380	Employer's State ID Number 1	15	14	Alphanumeric or blank
0390	State Wages 1	16	12	Numeric
0400	State Income Tax 1	17	12	Numeric
0405	Local Wages/Tips 1	18	12	Numeric
0407	Local Income Tax 1	19	12	Numeric
0410	Name of Locality 1	20	9	Alphanumeric
0440	State Name 2	15	2	Standard Postal Abbreviation
0450	Employer's State ID Number 2	15	14	Alphanumeric or blank
0460	State Wages 2	16	12	Numeric
0470	State Income Tax 2	17	12	Numeric
0475	Local Wages/Tips 2	18	12	Numeric
0477	Local Income Tax 2	19	12	Numeric
0480	Name of Locality 2	20	9	Alphanumeric

Form W-2

Field No.	Identification	Form Ref.	Length	Field Description
0490	State Name 3	15	2	Standard Postal Abbreviation
0500	Employer's State ID Number 3	15	14	Alphanumeric or blank
0515	State Wages 3	16	12	Numeric
0520	State Income Tax 3	17	12	Numeric
0525	Local Wages/Tips 3	18	12	Numeric
0527	Local Income Tax 3	19	12	Numeric
0530	Name of Locality 3	20	9	Alphanumeric
0540	State Name 4	15	2	Standard Postal Abbreviation
0550	Employer's State ID Number 4	15	14	Alphanumeric or blank
0560	State Wages 4	16	12	Numeric
0570	State Income Tax 4	17	12	Numeric
0575	Local Wages/Tips 4	18	12	Numeric
0577	Local Income Tax 4	19	12	Numeric
0580	Name of Locality 4	20	9	Alphanumeric
0590	W-2 Indicator		1	"N" nonstandard W-2 (for altered, typed, or handwritten forms) or "S" standard W-2
	Record Terminus Character		1	Value "#"

Section 14

Form W-2G

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0521" for fixed; "nnnn" for variable
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form number		6	"W-2Gbb"
0002	Page number		5	"PG01b"
0003	Primary Social Security number		9	Numeric
0004	Reserved		1	Blank
0005	Form Occurrence number		7	"0000001-0000030"
0015	Payer Name Control		4	First four significant characters of payer's name
0020	Payer Name		35	Alphanumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), and blank ( )
0021	Payer Name Line 2		35	Alphanumeric. In-Care-of-Addressee or address continuation. Allowable special characters are: space, ampersand (&), hyphen (-), slash (/), and percent (%)
0022	Payer's Address		35	Alphanumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and literal "NONE"
0023	Payer's City		22	Alphanumeric. Allowable special character is space
0024	Payer's State		2	Alpha. Standard Postal Abbreviations or Period (.)
0025	Payer's ZIP		12	Numeric. Left-justified
0026	Payer Identification Number		9	Numeric. Required.
0030	Payer Telephone Number		10	Numeric
0040	Gross Winnings, *etc.*	1	12	Numeric
0050	Withholding	2	12	Numeric
0080	Type Of Wager	3	13	Alphanumeric

Form W-2G

Field No.	Identification	Form Ref.	Length	Field Description
0090	Date Won	4	8	YYYYMMDD. Valid date within current tax year.
0100	Transaction	5	13	Alphanumeric
0105	Race	6	13	Alphanumeric
0120	Winnings from Identical Wagers	7	12	Numeric
0130	Cashier	8	13	Alphanumeric
0140	Winner's Name		35	Alphanumeric. Allowable special character is hyphen (-)
0142	Winner's Address		35	Alphanumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"
0143	Winner's Address Continuation		35	Alphanumeric
0144	Winner's City		22	Alphanumeric. Allowable special character is space
0146	Winner's State		2	Alpha. Standard Postal Abbreviations or Period (.)
0148	Winner's ZIP		12	Numeric. Left-justified
0150	SSN	9	9	Numeric. W-2G Social Security Number. Required.
0160	Window	10	13	Alphanumeric
0180	First I.D.	11	13	Alphanumeric
0190	Second I.D.	12	13	Alphanumeric
0200	State Name	13	2	Alpha. Standard Postal Abbreviations

Note: If Postal Abbreviation is not present the withholding will not be counted.

0201	Payer's State I.D. No.	13	14	Alphanumeric
0210	State Income Tax Withheld	14	12	Numeric
0220	W-2-G Indicator		1	"N" nonstandard W-2-G (for altered, typed, or handwritten forms) or "S" standard W-2-G
	Record Terminus Character		1	Value "#"

Form 1099-R

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0638" for fixed; "nnnn" for variable
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form number		6	"1099Rb"
0002	Page number		5	"PG01b"
0003	Primary Social Security number		9	Numeric
0004	Reserved		1	Blank
0005	Form Occurrence number		7	Value "0000001-0000020"
0010	Corrected Box		1	Alphanumeric. Blank or "X"
0015	Payer Name Control		4	First four significant characters of payer's name
0020	Payer Name		35	Alphanumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), and blank ( )
0025	Payer Name Line 2		35	Alphanumeric. In-Care-of-Addressee or address continu ation. Allowable special charac ters are: space, ampersand (&), hyphen (-), slash (/), and percent (%)
0030	Payer Address		35	Alphanumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"
0040	Payer City		22	Alphanumeric. Allowable special character is space
0042	Payer State		2	Alpha. Standard Postal Abbreviations or Period (.)
0044	Payer ZIP		12	Numeric. Left-justified
0050	Payer Identification Number		9	Numeric. Required.
0060	SSN		9	Numeric. 1099-R Social Security Number. Required.
0070	Recipient's Name		35	Alphanumeric. Allowable special character is hyphen (-)

Form 1099-R

Field No.	Identification	Form Ref.	Length	Field Description
0080	Recipient's Address		35	Alphanumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"
0085	Recipient's Address Continuation		35	Alphanumeric
0090	Recipient's City		22	Alphanumeric. Allowable special character is space
0092	Recipient's State		2	Alpha. Standard Postal Abbreviations or Period (.)
0094	Recipient's ZIP		12	Numeric. Left-justified
0100	Account Number		30	Alphanumeric
0110	Gross Distribution	1	12	Numeric
0120	Taxable Amount	2a	12	Numeric
0130	Taxable Amt Not Determined Ind	2b	1	Alphanumeric. Blank or "X"
0140	Total Distribution Ind	2b	1	Alphanumeric. Blank or "X"
0150	Tax Amt, Cap Gain	3	12	Numeric
0160	Withholding	4	12	Numeric
0170	Employee Ins Contribution	5	12	Numeric
0180	Unrealized Sec Appreciation	6	12	Numeric
0190	Distribution Code	7	2	Alphanumeric or blank
0200	IRA/SEP/SIMPLE Ind	7	1	Alphanumeric. Blank or "X"
0210	Other Distribution	8	12	Numeric
0220	Other Distribution Percentage	8	6	Percent
0230	Total Distribution Percentage	9a	6	Percent
0231	Recipient's Total Contributions	9b	12	Numeric
0240	State Income Tax Withheld -1	10(1)	12	Numeric
0246	State Name -1	11(1)	2	Alpha. Standard Postal Abbreviations
0250	Payer State I.D. No. -1	11(1)	14	Alphanumeric
0255	State Distribution -1	12(1)	12	Numeric. Required when State Income Tax Withheld - 1 is present.
0260	Local Income Tax Withheld -1	13(1)	12	Numeric
0270	Name of Locality -1	14(1)	9	Alphanumeric

Form 1099-R

Field No.	Identification	Form Ref.	Length	Field Description
0275	Local Distribution –1	15(1)	12	Numeric
0280	State Income Tax Withheld -2	10(2)	12	Numeric
0286	State Name -2	11(2)	2	Alpha. Standard Postal Abbreviations
0290	Payer State I.D. No. -2	11(2)	14	Alphanumeric
0300	State Distribution -2	12(2)	12	Numeric. Required when State Income Tax Withheld - 2 is present.
0310	Local Income Tax Withheld -2	13(2)	12	Numeric
0320	Name of Locality -2	14(2)	9	Alphanumeric
0330	Local Distribution -2	15(2)	12	Numeric
0340	1099-R Indicator		1	"N" nonstandard 1099-R (for altered, typed, or handwritten forms) or "S" standard 1099-R
	Record Terminus Character		1	Value "#"

Section 16

Form IL-4562

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0163" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"IL4562"
0002	Page number		5	"PG01b"
0003	Taxpayer Identification Number		9	Numeric. Primary SSN
0004	Reserved		1	Blank
0005	Form Occurrence Number		7	Value "0000001"
0010	Special Depreciation Allowance	1	12	Numeric. Fed Form 4562, Line 14 or Line 25
0020	Vehicle 179 Deduction plus Special Depreciation minus Section 179 Deduction	2	12	Numeric. Fed Form 2106, Line 31 minus Section 179 deductions. Note: Resulting in Special Depreciation deduction.
0030	Prior Year Depreciation Recapture	3	12	Numeric. Total of all Illinois depreciation subtraction claimed on prior year IL-4562.
0040	Special Depreciation Addition Total	4	12	Numeric. Sum of Lines 1, 2, and 3
0050	Depreciation Allowance with Addition Modification	5	12	Numeric. Sum of Fed Form 4562, Line 17 plus Line 19 or Line 26, Column H
0060	Vehicle Depreciation minus Vehicle 179 Deduction	6	12	Numeric. Fed Form 2106, Line 38 minus Line 31 for listed property claimed on IL-4562, Line 2 for this tax year.

Section 16

Form IL-4562

Field No.	Identification	Form Ref.	Length	Field Description
0070	Total Depreciation Addition Modification and Vehicle Depreciation Deduction Amount	7	12	Numeric. Sum of Lines 5 and 6
0080	Line 7 times 0.429	8	12	Numeric. Line 7 times 0.429
0090	Prior Year Special Depreciation Addition Recapture	9	12	Numeric. Sum of prior year IL-4562, Line 1 plus Line 2 for property sold or transferred in current tax year.
0100	Special Depreciation Subtraction Total	10	12	Numeric. Sum of Lines 8 and 9
	Record Terminus Character		1	Value “#”

Section 17

Form IL-Payment - For Balance Due returns with Electronic Funds Withdrawal only

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0203" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"ILPMTb"
0002	Page number		5	"PG01b"
0003	Taxpayer Identification Number		9	Numeric. Primary SSN
0004	Reserved		1	Blank
0005	Form Occurrence Number		7	Value "0000001"
0010	Primary Social Security Number		9	Numeric
0020	Secondary Social Security Number		9	Numeric
0030	Routing Transit Number		9	Numeric
0040	Bank Account Number		17	Alphanumeric
0050	Type of Account		1	Numeric. "1" = Checking "2" = Savings
0055	Name on Account		45	Alphanumeric
0060	Amount of Tax Payment		12	Numeric
0070	Tax Type Code		5	Value "01301". Standard FTA Typecode for IL-1040
0080	Settlement Date		8	YYYYMMDD. Date to Debit Bank Account
0090	Taxpayer's Daytime Phone Number		10	Numeric
0100	Email Address		35	Alphanumeric and any special character.
	Record Terminus Character		1	Value "#"

Illinois Federal/State Transmission Development

IL-1040 Federal/State Return Contents

The forms being accepted by Illinois in the federal/state electronic transmission method are the same as those accepted in the independent electronic transmission method:

- IL-1040, Illinois Individual Income Tax Return
- Schedule NR, Nonresident and Part-Year Resident Computation of Illinois Tax
- Schedule M, Other Additions and Subtractions
- Schedule CR, Credit for Tax Paid to Other States
- Schedule ED, Credit for Qualified Education Expense
- Forms W-2, W-2G, and 1099-R withholding statements
- Form IL-4562, Special Depreciation
- Form IL-Payment, Electronic Payment Record
- U.S. Form 1040 (or 1040A), Pages 1 and 2, and its Statement Records necessary for support of IL-1040, Line 5
- U.S. Schedule B (or Schedule 1) and its Statement Records necessary for support of IL-1040, Line 8

The Illinois federal/state electronic transmission method will use the Internal Revenue Service (IRS) generic record (Form 0001) to carry **requested data** to the IRS. The IRS Unformatted Records (Form 0002) will contain the **IL-1040**, IL Schedule NR, IL Schedule M, IL Schedule CR, IL Schedule ED, any withholding forms, Form IL-4562, Form IL-Payment, and U.S. return pages necessary for support of IL-1040 line entries.

Specifications Shared Between Federal/State and Independent

Those developers intending to develop for federal/state electronic transmission of Illinois returns should use the following sections of this booklet for guidance and specifications:

- Character Set, Introduction
- Acknowledgment Records, Section 7
- Illinois IL-1040 (record layouts), Section 8
- Illinois Schedule NR (record layouts), Section 9
- Illinois Schedule M (record layouts), Section 10
- Illinois Schedule CR (record layouts), Section 11
- Illinois Schedule ED (record layouts), Section 12
- Illinois Form IL-4562 (record layouts), Section 16
- Illinois Form IL-Payment (record layouts), Section 17

Knowledge of the sections listed above will be essential to the development of a federal/state electronic transmission method. The material in this booklet is presented under the

assumption that the developers understand the IRS Direct Electronic Filing Program of which the Federal/State Electronic Filing Program is a part.

Specifications that relate **only** to the Illinois independent electronic transmission method may be disregarded by federal/state developers. For example, specifications concerning TRANS Record requirements, and Summary Records will not be of concern to federal/state developers because those concepts are not used in the federal/state state packet.

A Word About Standards

The FTA Uniformity Task Force's "Standards and Guidelines for Electronic Filing," dated June 18, 1996, requests that states "clearly identify . . . how their layout differs from the standard." This is the case in the following instances:

- **Name Format Standard**
  Illinois requires that Name Line 1, Name Line 2, and Name Line 3 be formatted as specified in the Generic Record Layout. Illinois now follows the IRS Generic Record name format.
- **Participant Information Standard**
  The Participant Section is not used by Illinois. Participant information is carried on the IL-1040.
- **Unformatted Record Guidelines**
  The **IL-1040** and the following Illinois Schedules and Forms, Schedule NR, Illinois Schedule M, Illinois Schedule CR, Illinois Schedule ED, Illinois Form IL-4562, and Illinois Form IL-Payment are to be placed in the Unformatted record. IRS return records and wage form records are carried there. Illinois does not require that "forms should not be split across multiple [Unformatted] records." Illinois requires that schedules and forms not be split at the Header Record. If the schedule or form is split at the Header Record, the return will be rejected.

Return Acknowledgments

Even though some data is checked by the IRS, such as the required fields in the Entity Section of the generic record, data will also be checked by the Illinois Acknowledgment (ACK) system. This data must be edited by the state system to assure the quality of returns received and accepted in the Illinois Electronic Filing Program.

Illinois will edit and acknowledge all returns that pass the IRS edits. The returns will be accepted or rejected by the Illinois ACK system. The ACK records used for the Illinois independent electronic transmission method will also be used for the federal/state electronic transmission method. This Illinois ACK format is similar to that used in the IRS Direct Electronic Filing Program.

Illinois Federal/State Transmission Development

Transmitters are responsible for retrieving ACKs for federal/state returns by calling the Illinois Department of Revenue (IDOR) communications processor. Acknowledgements should be retrieved on a continuous basis (daily, bi-weekly, weekly, *etc.*). Participants should not assume the IL-1040 is an accepted return based on the acceptance of the Federal return. Illinois provides a separate acknowledgement for the IL-1040. The logon consists of the Electronic Transmitter Identification number (ETIN) in combination with a password. A test password is given for testing and a production password is given for live transmission. Refer to the IL-1345, Part 3, for instructions and discussion of data communication with IDOR's communications processor.

Reject codes will be the same for federal/state electronically transmitted returns as for independent electronically transmitted returns in as much as they refer to the line data that makes up the return. There are some reject codes that apply only to independent electronic transmissions and will not be used to reject federal/state electronically transmitted returns.

Use of IRS Generic Record

Illinois has moved the IL-1040 to the Unformatted Record. The layouts shown on the following pages stipulate how **certain IL-1040 return data should be placed in the IRS Generic Record.**

The Total Federal Exempt field, Sequence 0155, in the Consistency Section must contain the number of exemptions used on the federal return. When the federal return type is EZ, the total exemptions should be placed in this field even though this count is not expressed on the EZ form itself.

In the Generic Record Layout that follows, the data field Identifications are named to relate to the IL-1040 return. The Identification will show the Illinois Form Field Number (Sequence number) assigned by the record layouts in Section **8**. For example, you will find IRS Generic Record Sequence number 0055 in the Entity Section to contain the Spouse SSN [0030]. The Sequence [0030] is the field number of the Secondary SSN assigned on the IL-1040 record layout, Section **8.**

IRS Federal/State Form 0001, Generic Record Layout

Some fields on the IRS Generic Record have no direct counterpart on the Illinois return. All fields necessary are assigned a place somewhere in the IRS Generic Record.

To clearly illustrate the assignments in the previous examples:

IRS Generic Record Field No. & I.D.		=	IL-1040 Layout Field	
0055	Secondary SSN [0030]	=	0030	Secondary SSN

Notice that the bracketed sequence numbers in the generic record relate to the field sequence numbers of the state return record layout in Section **8**.

Use of IRS Unformatted Record

The unformatted records in the Federal/State Electronic Filing Program will be used to transmit Illinois Schedules, withholding forms, Illinois Forms, and U.S. return pages for support of the IL-1040 line items. This will be in the unformatted record in either fixed or variable format in the following order:

- **IL-1040, Page 1 and Page 2, Illinois Individual Income Tax Return in their Illinois Direct Electronic Filing Format**
- Illinois Schedules (ILNR, ILM, ILCR, ILED) that support line items on the IL-1040 in their Illinois Direct Electronic Filing Format
- Withholding forms (W-2, W-2G, 1099R) that contain “IL” withholding amounts in their IRS Direct Electronic Filing Format
- IL-4562, Special Depreciation Form to report Illinois depreciation subtraction in their Illinois Direct Electronic Filing Format
- IL-Payment that contains “IL” electronic funds withdrawal information in their Illinois Direct Electronic Filing Format
- U.S. 1040, Page 1 and 2 or U.S. 1040A, Page 1 and 2 contain pertinent information for the Illinois Tax Return in their IRS Direct Electronic Filing Format
- U.S. 1040, Schedule B or U.S. 1040A, Schedule 1 contain pertinent information for the Illinois Tax Return in their IRS Direct Electronic Filing Format
- U.S. Statements that support “STMbnn” on the U.S. 1040, U.S. 1040A, U.S. 1040, Schedule B or U.S. 1040A, Schedule 1 in their IRS Direct Electronic Filing Format

See the Introduction, General Description of File Format, for information explaining U.S. return pages as support for IL-1040, Line 5 and 8.

All records must have “*” converted to “!”, and “#” converted to “$” to be included in the Unformatted Records.

Testing

After the software developer has completed testing with the IRS, they should contact the Illinois Department of Revenue when they are ready to test with Illinois. You may call us at 217 524-4097 to arrange for the test.

Testing will be done by transmitting all the "dummy" U.S. returns to the IRS Austin Service Center in test mode with the Illinois test cases included. The Illinois test cases are described and defined in IL-1347, Illinois Department of Revenue Electronic Filing Test Package. The U.S. returns that will carry the federal/state Illinois returns must be created by the developer. They may be made up of the minimum U.S. 1040 return data necessary to support the state return and pass the IRS edits.

When all test returns have been accepted by the Illinois federal/state ACK process, call to ask for the test to be examined. At this point approval will be given or changes will be discussed and testing will be resumed.

IRS Federal/State Form 0001, Generic Record Layout

Field No.	Identification	Length	Description
**********	**Header Section**		**********
	Byte Count	4	"2752" for fixed; "nnnn" for variable
	Start of Record Sentinel	4	Value "****"
0000	Record ID Type	6	Value "STbbbb"
0001	Form Number	6	Value "0001bb"
0002	Page Number	5	Value "PG01b"
0003	Taxpayer Identification Number	9	Numeric
0004	Reserved	1	Blank
0005	Form/Schedule Number	7	Numeric.Value "0000001"
0010	State Code	2	Alpha. Value "IL"
0019	State-Only-Indicator	2	"SO" (State only return data)
0020	Declaration Control Number	14	Numeric
a.	First Two Positions	2	Numeric. Value always "00"
b.	EFIN	6	Numeric
c.	Batch Number	3	Numeric. Value 000-999
d.	Serial Number	2	Numeric. Value 00-99
e.	Year Digit	1	Numeric. Value "6"
0023	Return Sequence Number	16	Numeric
a.	ETIN	5	Numeric
b.	Transmitters Use Field	2	Numeric
c.	Julian Date	3	Numeric
d.	Transmission Sequence Number	2	Numeric. Value 01-99
e.	Return Sequence Number	4	Numeric. Value 0001-9999
**********	**State Direct Deposit or Direct Debit Section**		**********
0024	Direct Deposit/Debit Indicator	1	1 = Direct Deposit 2 = Direct Debit
0025	Reserved RTN Flag	1	Alphanumeric. State use only
0027	Direct Debit Date	8	Numeric. YYYYMMDD
0028	Direct Debit Amount	12	Numeric.
0030	State Routing-Transit-Number [0950]	9	Numeric. Direct Deposit only
0032	State-RTN-Indicator	1	Numeric. 0 = No State RTN present 1 = State RTN found on FOMF 2 = State RTN not found on FOMF
0035	State Depositor Account-Number [0972]	17	Alphanumeric. Direct Deposit only
0040	State Checking-Acct-Ind [0960]	1	Alphanumeric. Blank or "X". Direct Deposit only
0048	State Savings-Acct-Ind [0970]	1	Alphanumeric. Blank or "X". Direct Deposit only

IRS Federal/State Form 0001, Generic Record Layout

Field No.	Identification	Length	Description
**********	**Indicators**		**********
0049	On-line State-Return	1	Alphanumeric. Blank or "O". PC Software On-line Filing use only. Required for On-line returns
**********	**Participant Section**		**********
	PARTICIPANT SECTION.		
**********	**Entity Section**		**********
0055	Secondary-SSN [0030]	9	Numeric. Required when Filing Status is 2 or 3
0060	Name Line 1	35	
a.	Primary Last Name [0051]	32	Alphanumeric
b.	Primary Suffix [0052]	3	Alphanumeric
0062	**Primary Date of Death [0020]**	**8**	**Numeric. YYYYMMDD**
0065	Name Line 2	35	Alphanumeric
a.	Secondary Last Name [0053]	32	Alphanumeric. Spouse Last Name
b.	Secondary Suffix [0054]	3	Alphanumeric
0068	**Secondary Date of Death [0040]**	**8**	**Numeric. YYYYMMDD**
0070	Name Line 3	35	
a.	Primary First Name [0056]	16	Alphanumeric
b.	Primary Middle Initial [0057]	1	Alphanumeric
c.	Secondary First Name [0058]	16	Alphanumeric
d.	Secondary Middle Initial [0059]	1	Alphanumeric
e.	Reserved	1	Blank
0074	**In C/O Addressee [0070]**	**35**	**Alphanumeric**
0075	Address Line 1 [0080]	35	Alphanumeric
0077	Foreign Street Address [0062]	35	Alphanumeric
0080	Address Line 2	35	Alphanumeric
0085	City [0083]	22	Alpha
0087	Foreign City, State, or Province [0064]	35	Alphanumeric
0095	State Abbreviation [0087]	2	Alpha
0098	Foreign Country [0066]	22	Alphanumeric
0100	Zip Code [0095]	12	Numeric
0115	Filer's Daytime Telephone [0800]	12	Alphanumeric

Note: If the return has a domestic address, SEQ 0075, SEQ 0085, SEQ 0095, and SEQ 0100 must be present. If the return has a foreign address, SEQ 0077, SEQ 0087, and SEQ 0098 must be present.

IRS Federal/State Form 0001, Generic Record Layout

Field No.	Identification	Length	Description
**********	**Consistency Section**		**********
0150	Reserved	1	Blank
0155	Total Federal Exemptions	2	Numeric. IL Fed-Exempt Count
0160	Reserved	12	Blank
0165	Reserved	12	Blank
0170	Tax Exempt Interest	12	Numeric. IL-1040 ,Line 2 amount.
0175	Reserved	12	Blank
0180	State Refund	12	Numeric. IL-1040, Line 32
0185	Reserved	12	Blank
0190	Reserved	12	Blank
0195	Adjusted Gross Income	12	Numeric. IL-1040, Line 1 amount.
0200	Reserved	12	Blank
0205	Earned Income Credit	12	Numeric. IL-1040, Line 22 amount.
**********	**Alphanumeric Section**		**********
	Note: The IL-1040 has been moved to the Unformatted Record		
0300	Alphanumeric Field 1	80	Alphanumeric
a.	**Software Developer Code**	**10**	Alphanumeric
b.	Paid-Prep-Name [0900]	31	Alphanumeric
c.	Paid-Prep-Telephone [0920]	10	Alphanumeric
d.	Non-Paid Preparer	13	Alphanumeric
e.	**Paid-Prep-SSN-FEIN-PTIN [0910]**	**16**	**Alphanumeric**
0305	Alphanumeric Field 2	80	Blank
0310	Alphanumeric Field 3	80	Blank
0315	Alphanumeric Field 4	80	Blank
0320	Alphanumeric Field 5	80	Blank
0325	Alphanumeric Field 6	80	Blank
0330	Alphanumeric Field 7	80	Blank

IRS Federal/State Form 0001, Generic Record Layout

Field No.	Identification	Length	Description
**********	Signed Numeric Section		**********
0350	Reserved	12	Blank
0355	Reserved	12	Blank
0360	Reserved	12	Blank
0365	Reserved	12	Blank
0370	Reserved	12	Blank
0375	Reserved	12	Blank
0380	Reserved	12	Blank
0385	Reserved	12	Blank
0390	Reserved	12	Blank
0395	Reserved	12	Blank
0400	Reserved	12	Blank
0405	Reserved	12	Blank
0410	Reserved	12	Blank
0415	Reserved	12	Blank
0420	Reserved	12	Blank
0425	Reserved	12	Blank
0430	Reserved	12	Blank
0435	Reserved	12	Blank
0440	Reserved	12	Blank
0445	Reserved	12	Blank
0450	Reserved	12	Blank
0455	Reserved	12	Blank
0460	Reserved	12	Blank
0465	Reserved	12	Blank
0470	Reserved	12	Blank
0475	Reserved	12	Blank
0480	Reserved	12	Blank
0485	Reserved	12	Blank
0490	Reserved	12	Blank
0495	Reserved	12	Blank
0500	Reserved	12	Blank
0505	Reserved	12	Blank
0510	Reserved	12	Blank

IRS Federal/State Form 0001, Generic Record Layout

Field No.	Identification	Length	Description
**********	Signed Numeric Section	**********	
0515	Reserved	12	Blank
0520	Reserved	12	Blank
0525	Reserved	12	Blank
0530	Reserved	12	Blank
0535	Reserved	12	Blank
0540	Reserved	12	Blank
0545	Reserved	12	Blank
0550	Reserved	12	Blank
0555	Reserved	12	Blank
0560	Reserved	12	Blank
0565	Reserved	12	Blank
0570	Reserved	12	Blank
0575	Reserved	12	Blank
0580	Reserved	12	Blank
0585	Reserved	12	Blank
0590	Reserved	12	Blank
0595	Reserved	12	Blank
0600	Reserved	12	Blank
0605	Reserved	12	Blank
0610	Reserved	12	Blank
0615	Reserved	12	Blank
0620	Reserved	12	Blank
0625	Reserved	12	Blank
0630	Reserved	12	Blank
0635	Reserved	12	Blank
0640	Reserved	12	Blank
0645	Reserved	12	Blank
0650	Reserved	12	Blank
0655	Reserved	12	Blank
0660	Reserved	12	Blank
0665	Reserved	12	Blank
0670	Reserved	12	Blank

IRS Federal/State Form 0001, Generic Record Layout

Field No.	Identification	Length	Description
**********	Signed Numeric Section		**********
0675	Reserved	12	Blank
0680	Reserved	12	Blank
0685	Reserved	12	Blank
0690	Reserved	12	Blank
0695	Reserved	12	Blank
0700	Reserved	12	Blank
0705	Reserved	12	Blank
0710	Reserved	12	Blank
0715	Reserved	12	Blank
0720	Reserved	12	Blank
0725	Reserved	12	Blank
0730	Reserved	12	Blank
0735	Reserved	12	Blank
0740	Reserved	12	Blank
0745	Reserved	12	Blank
0750	Reserved	12	Blank
0755	Reserved	12	Blank
0760	Reserved	12	Blank
0765	Reserved	12	Blank
0770	Reserved	12	Blank
0775	Reserved	12	Blank
0780	Reserved	12	Blank
0785	Reserved	12	Blank
0790	Reserved	12	Blank
0795	Reserved	12	Blank
0800	Reserved	12	Blank
0805	Reserved	12	Blank
0810	Reserved	12	Blank
0815	Reserved	12	Blank
0820	Reserved	12	Blank
0825	Reserved	12	Blank
0830	Reserved	12	Blank
0835	Reserved	12	Blank

IRS Federal/State Form 0001, Generic Record Layout

Field No.	Identification	Length	Description
**********	Signed Numeric Section		**********
0840	Reserved	12	Blank
0845	Reserved	12	Blank
0850	Reserved	12	Blank
0855	Reserved	12	Blank
0860	Reserved	12	Blank
0865	Reserved	12	Blank
0870	Reserved	12	Blank
0875	Reserved	12	Blank
0880	Reserved	12	Blank
0885	Reserved	12	Blank
0890	Reserved	12	Blank
0895	Reserved	12	Blank
0900	Reserved	12	Blank
0905	Reserved	12	Blank
0910	Reserved	12	Blank
0915	Reserved	12	Blank
0920	Reserved	12	Blank
0925	Reserved	12	Blank
	Record Terminus Character	1	Value “#”

IRS Federal/State Form 0002, Unformatted Record Layout

Field No.	Identification	Length	Description
**********	**Header Section**		**********
	Byte Count	4	"4861" for fixed; "nnnn" for variable format
	Start of Record Sentinel	4	Value "****"
0000	Record ID Type	6	Value "STbbbb"
0001	Form Number	6	Value "0002bb"
0002	Page Number	5	Value "PG01b"
0003	Primary SSN	9	Numeric. Equal to SSN in Record ID
0004	Reserved	1	Blank
0005	Form/Schedule Number	7	Numeric. Value "0000001" - "0000025"
0010	State Code	2	Alpha. Value "IL"
0020	Declaration Control Number	14	
a.	First Two Positions	2	Numeric. Value always "00"
b.	EFIN	6	Numeric
c.	Batch Number	3	Numeric. Value 000-999
d.	Serial Number	2	Numeric. Value 00-99
e.	Year Digit	1	Numeric. Value "6"
**********	**Data Section**		**********
0050	Form Data (line 001)	80	Alphanumeric
	through		
0345	Form Data (line 060)	80	Alphanumeric
	(Up to 60 lines of data per page may be entered in increments of 5.)		
	Record Terminus Character	1	Value "#"

Online e-Filing

Illinois Personal Identification Number (IL-PIN)

Illinois Department Of Revenue requires an IL-PIN for all Illinois taxpayers participating in "online" e-Filing. Unlike the Federal self-select pin program, Illinois assigns the 8-digit IL-PIN to our eligible population. The IL-PIN is the taxpayer's alternative signature. Taxpayers must have their IL-PIN or one of the "shared secrets" on file with the department to complete the filing of their "online" return. Taxpayers are provided with their IL-PIN via their IL-1040 booklet or a postcard. If they do not receive a booklet or a postcard they may use our IL-PIN inquiry system located on our web site or call our Taxpayer Assistance Division to see if an IL-PIN has been assigned to them.

Taxpayers who are trying to obtain their IL-PIN from our web site or by calling our Taxpayer Assistance Division must supply their name, Social Security number and at least one of the following pieces of information:

- 9-digit zip code
- Drivers License number
- Illinois Identification number
- Prior year Adjusted Gross Income

We are asking developers of "online" software to allow the user to obtain their IL-PIN before they actually complete their IL-1040 online return. We are requesting that you program your software to:

- Explain the IL-PIN early on in the tax preparation process.
- Link to our IL-PIN inquiry system on our web site at:
  https://www.revenue.state.il.us/app/pini/servlet/PINInquiry
- Provide our Taxpayer Assistance telephone number – 1-800-732-8866 or 217-782-3336.

Illinois Consent to Disclosure

Online filing providers are required to include the following "Illinois Consent to Disclosure" in their PC Online Software Package.
It is imperative that it is clearly stated in the software package that the payment of a balance due and any fee associated with the payment process, is a separate transaction from the filing of the return and any fee associated with the filing.

Illinois Consent to Disclosure

Before transmitting your return to the "firmname" Electronic Filing Center and then to the Illinois Department of Revenue (IDOR), you must first read and authenticate the Illinois "Tax Return Signature/Consent to Disclosure" presented here . This is a legal statement authorizing "firmname" and the IDOR to process your return electronically.

Your Tax Return Signature:
"Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief the information on my electronic IL-1040 return is true, correct, and complete. I consent that my return may be sent to IDOR by my online service provider (OLSP) and/or my transmitter sending my return to the IDOR. I also consent to the IDOR sending my OLSP and /or transmitter an acknowledgment of receipt of transmission and an indication of whether or not my return is accepted or rejected, and if rejected the reason(s) for the rejection.

I am signing this Tax Return Signature/Consent to Disclosure by entering the following information":

Primary IL-PIN __ __ __ __ __ __ __ __
Prior year Adjusted Gross Income, IL-1040 Line 1 _____
Primary Drivers License or Illinois Identification Number __ __ __ __ __ __ __ __ __ __ __ __ __
9 digit Zip Code __ __ __ __ __ __ __ __ __

Secondary IL-PIN __ __ __ __ __ __ __ __
Prior year Adjusted Gross Income, IL-1040 Line 1 _____
Secondary Drivers License or Illinois Identification Number __ __ __ __ __ __ __ __ __ __ __ __ __
9 digit Zip Code __ __ __ __ __ __ __ __ __

REFUND

☐ I consent that my refund may be directly deposited as designated below and declare that the RTN and DAN are correct. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.

BALANCE DUE

☐ I authorize the Illinois Department Of Revenue (IDOR) and its designated financial agent to initiate an ACH electronic funds withdrawal as designated in the electronic portion of my 2005 Illinois income tax return. I authorize the financial institutions involved in the processing of an electronic overpayment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

☐ I do not want direct deposit of my refund, or an electronic funds withdrawal (direct debit) of my balance due.

Credit Card
You may elect to pay the tax you owe by using your Credit Card. Note: the payment of a balance due and any fee associated with the payment process, is a separate transaction from the filing of the return and any fee associated with the filing.

See the web site address below for details on Electronic Payment Options available for your IL-1040:
http://www.revenue.state.il.us/Individuals/index.htm
or

Check or Money Order
Make your check or money order payable to the "Illinois Department of Revenue". Write your Social Security Number and your spouse's Social Security Number, if filing jointly, in the lower left corner of your payment. Mail your completed IL-1040-V and payment to:
Illinois Department Of Revenue
101 West Jefferson
Springfield IL 62726-0001

Online e-Filing

Web Site Link Agreement

The Illinois Department of Revenue will place a link from our web site to the provider's web site when the online provider completes our Web Site Link Agreement. For more information and to obtain the Web Site Link Agreement, please contact the Electronic Commerce Division at 217-524-4097.