

Illinois Department of Revenue
J. Thomas Johnson, Director
101 West Jefferson Street
Springfield, Illinois 62708

INFORMATIONAL BULLETIN FY87-22

TO: Tax Practitioners

SUBJECT: Using Your Own Computer-Generated Income Tax Forms

Illinois law requires that tax returns be filed on forms prescribed by the Department. See Illinois Income Tax Act, Section 1401(a).

With the ever increasing use of personal computers, more and more of you are using programs to create as well as to complete tax returns. We are happy to continue to accept computer-generated forms, as long as they are reasonable facsimiles of the ones we print and disseminate. A "reasonable facsimile" is a form that:

uses the same content and format as the original (although it need not necessarily use the same style of type);

uses as lease the same size shown on the original forms for all areas marked "Official Use";

uses either the same color paper as the original, or white;

uses a paper of similar weight; and

is of a size which does not vary more than 1/4 inch from the original form.

If you use computer-generated forms which are not reasonable facsimiles, you may find that your clients are receiving error notices instead of their refunds, or that your clients' returns are suffering some other delay in processing. Caution: Do not assume that, because your forms were accepted last year, they will be accepted this year also.

If you would like to be sure that your computer-generated forms are reasonable facsimiles, submit a copy of each to the address shown at the top of this bulletin. Or, you may call us at the phone number shown.

Roger D. Sweet,
Director of Revenue

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