



# Processing Problems Resulting from Substitute Tax Forms

## Informational Bulletin

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Director of Revenue

For information  
or forms...

- ◆ Visit our Web site at:  
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- ◆ Write us at:  
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Illinois Department of Revenue  
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Springfield, IL 62702
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- ◆ Call  
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- ◆ Call  
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To:

Tax Practitioners and Preparers of Substitute Tax  
Forms and Payment Vouchers

We are encountering difficulties in processing certain substitute tax forms. Substitute forms and vouchers are any Illinois tax forms, including payment vouchers and stubs, that are not produced by the Illinois Department of Revenue. These include computer-generated and commercially printed forms. Please note that we accept substitute tax forms for processing if we have approved them prior to filing.

We are asking for your help in assuring that forms filed with us meet our specifications so we may provide your customers and ours the high quality product they expect. Following are examples of the problems we are encountering.

What problems may affect taxpayers when substitute forms do not follow department specifications?

When tax forms are filed that do not follow our specifications, payments may not be credited to the taxpayer's account properly or timely. As a result, the taxpayer may receive notices or assessments for tax, penalties, and interest or delayed refunds and credits.

What problems occur with tax forms in general?

- ◆ Some forms we receive are not the current version of the form.
- ◆ Some forms we receive are printed on the wrong weight of paper (20 - 24 pound weight is required).
- ◆ Some forms we receive have been photocopied. Photocopying reduces the readability of the form and may change its size. Photocopied forms should **not** be filed; instead, taxpayers should file originals or forms downloaded from our Web site.

What problems occur with payment vouchers?

When a filed payment voucher reaches us, it is scanned by automated equipment. To be processed properly, these vouchers must meet our specifications which can be found on our web site, under Forms Developers. Here are some problems we have encountered.

- ◆ Some vouchers we receive contain no scanlines.
- ◆ Some scanlines are not printed in the required optical character recognition (OCR-A) font.
- ◆ Some scanlines are not properly positioned on the voucher.
- ◆ Some check-digit routines do not use the correct formula.

- ◆ Some vouchers do not represent the correct taxpayer because they are photocopies of another taxpayer's voucher. (Vouchers should **never** be photocopied for filing purposes.)
- ◆ Some vouchers are not smooth and straight along the bottom edge, causing problems in automated processing. The bottom edge of each voucher must be smooth and straight — not, for example, the result of tearing along a perforation or hand-cutting with scissors.
- ◆ Some vouchers do not have an identification number showing they have been approved by us.

Where can I find forms guidelines and specifications?

Forms guidelines and specifications can be obtained by writing or calling the Office of Publications Management at the address on the front of this bulletin or from our web site at **[www.revenue.state.il.us/forms-developers](http://www.revenue.state.il.us/forms-developers)**.