



Illinois Department of Revenue

**2-D Barcoding Specifications
and
Individual Income Tax Return Record Layouts

Tax Year 2016**

Table of Contents

Introduction	Page 4
Tax Year 2016 Reminders	Page 5
Field Descriptions	Page 6
Changes to Returns and Schedules for 2016 Tax Year	Page 7
Form Type Identifiers	Page 8
Header	Page 9
IL-1040 Individual Income Tax Return	Page 10-14
Schedule G Voluntary Charitable Donations	Page 15
Schedule ICR Illinois Credits	Page 16-19
Schedule M Other Additions and Subtractions for Individuals	Page 20-22
Schedule NR Nonresident and Part-Year Resident	Page 23-26
Schedule 1299-C Income Tax Subtractions and Credits	Page 27
Form IL-4562 Special Depreciation	Page 28
Form W-2 Wage and Tax Statement	Page 29
Form W-2G Certain Gambling Winnings	Page 30
Form 1099-DIV Dividends and Distributions	Page 31
Form 1099-G Certain Government Payments	Page 32
Form 1099-INT Interest Income	Page 33
Form 1099-MISC Miscellaneous Income	Page 34
Form 1099-OID Original Issue Discount	Page 35

Table of Contents

[Form 1099-R Distributions From Pensions, Annuities, Retirement, etc.....](#)Page 36
[Trailer.....](#)Page 37
[Refund Delay Conditions.....](#)Page 38
[Barcode Placement and Example.....](#)Page 39
[1-D Barcode Content and Parameters.....](#)Page 40
[Reproduction Requirements / Testing.....](#)Page 41

If you have questions regarding the file specifications and record layouts explained in this booklet, please contact our Springfield office at:

OFFICE OF PUBLICATIONS MANAGEMENT MC 3-375
ILLINOIS DEPARTMENT OF REVENUE
101 W. JEFFERSON ST.
SPRINGFIELD, IL 62702

Contact: REV.VendorForms.gov
Phone: 217 524-7794
Fax: 217 524-0513

Introduction

At this time, there are a variety of different barcode languages called symbologies. Each symbology has strengths and weaknesses. The various type of barcodes are characterized by their unique pattern of bars and spaces to represent characters. The start and stop bars at both ends of the symbol are also unique.

PDF-417 is a two-dimensional barcode that can store up to 1,800 printable ASCII characters of 1,100 binary characters per symbol. However, for technical reasons, the expected number of characters for tax applications is approximately 1,200 characters.

When generating and submitting 2-D Barcode Returns,

the IDOR barcode sequence is:

1. Header.
2. IL-1040 Page 1.
3. IL-1040 Page 2.
4. followed by Forms and Schedules associated with the IL-1040 Return.
5. Trailer.

the IDOR paper attachment sequence should be:

1. IL-1040 Page 1.
2. IL-1040 Page 2.
3. followed by Forms and Schedules associated with the IL-1040 Return.

Tax Year 2016 Reminders

1. The Primary SSN, Secondary SSN, Student SSN, and Employee's SSN must be in the valid range established by the IRS and numeric only.
2. Conserve space in the 2-D barcode – do not include empty or blank schedules or attachments. The record layouts for schedules and attachments are only to be used for tax returns that have line amounts on the schedules and attachments.
3. Punctuation must not be included in the barcode in the Name and Address fields (e.g., O'Day should be Oday; 8 Hay Ct. should be 8 Hay Ct).
4. Decimals must not be included in the barcode in the money amount fields (e.g., 100.00 should be 100).
5. Dates should always be a valid date within the tax processing year. The date should be between 01/01/2016 and 12/31/2016.
6. Do not generate a barcode if the taxpayer is claiming a credit for tax paid to another state while an Illinois resident. (IL-1040 Line 16 cannot be greater than zero.)
7. We allow returns for deceased taxpayers. Your software should output "Deceased" and the date of death above the corresponding Social Security Number (SSN). For example: Deceased 10/10/2016. Include this information in the 2-D barcode.
8. No special characters are allowed in the barcode, unless otherwise noted.
9. Please do not make any changes to the paper return after the 2-D barcode is generated.
10. Print the IL-1040-V, Payment Voucher for Individual Income Tax for all balance due returns.
11. If attachments are present, be sure to include attachment line amounts and data in the 2-D barcode.
12. If your software gives the taxpayer an option, the Department prefers the default be set to print the 2-D barcode.
13. Do not generate a barcode if
 - there are more than thirty (30) W-2 forms. -there are more than thirty (30) W-2G forms. -there are more than ten (10) 1099-R forms.
 - there are more than nine (9) 1099-G forms. -there are more than ten (10) 1099-DIV forms. -there are more than ten (10) 1099-INT forms.
 - there are more than ten (10) 1099-MISC forms. -there are more than ten (10) 1099-OID forms. -there is more than one (1) Schedule ICR.
 - there is more than one (1) Schedule G. -there is a Schedule CR with an amount > zero. -more data is present than the barcode can contain.
14. Please remind taxpayers that, when filing a paper return generated by a tax preparation product, do not make any changes to the return after printing. These returns have a scannable 2-D Barcode that contains elements of data that will not reflect changes made to the return after printing. Making any changes to the return after printing could result in errors and processing delays.
15. Please remind taxpayers to send the original 2-D barcode return and payment voucher (if applicable) to the proper address:

If payment enclosed, mail to: ILLINOIS DEPARTMENT OF REVENUE
SPRINGFIELD IL 62726

If no payment enclosed, mail to: ILLINOIS DEPARTMENT OF REVENUE
SPRINGFIELD IL 62719-0001

Field Descriptions

The following discloses the various characters that are allowed in returns filed with a 2-D barcode.

- Unsigned numeric fields – leading zeros may be dropped, except for date and percentage fields.
- Signed numeric fields – leading zeros must be dropped. For negative values the minus sign (“-“) must be present to the left of the number.
- Alphanumeric fields – should be left-justified and no leading blanks. Trailing blanks may be dropped.
- Fields defined as having literal values – only the literal value (including embedded blanks) must be supplied.
- Delimit each field with a carriage return.

Allowable Characters in Returns with 2-D Barcodes:

Alpha A-Z – Upper case alpha characters only. Literals must be as shown in the record layouts. No punctuation or special characters, unless otherwise noted.

Numeric 0-9 – Numeric characters only. Right-justified and zero-filled. No punctuation or special characters.

- Money Fields – Maximum 9 numerals for positive numbers, 8 numerals for negative numbers with a leading negative sign. Unless specified, numbers can be positive or negative. Whole dollars only, no cents, right-justified, and do not zero fill. No dollar signs, commas, decimal points or other non-numeric characters are allowed.
- Percentage Fields – Fraction fields, factor fields, and ratio fields should be left-justified and zero-filled. No decimals present. The decimal is assumed to be left-most and second left-most positions. For example, 10 percent shown in a five character field would be 01000, which is 0.1000 with the decimal omitted.
- ZIP Codes should be left-justified.
- Date Format is Y = Year, M = Month, D = Day in YYYYMMDD. Valid dates only, within the tax processing year.
- Social Security Number (SSN) / Individual Taxpayer Identification Number (ITIN) :
Valid numbers: 001-01-0001 through 699-99-9999
700-01-0001 through 733-99-9999
750-01-0001 through 763-99-9999
764-01-0001 through 899-99-9999
900-70-0000 through 999-80-9999.

IL-1040 Returns and Schedules have been revised for 2016 Tax Year. The changes are listed below.

THE FIRST FIELD OF EACH FORM (STATIC) IS NOT COUNTED IN THE [Form Type Identifiers](#) FIELDS AND RECORD SIZE.

IL-1040 Changed the multiplier for exemptions and the Illinois tax rate amount.

Step 1: Line D - Removed military veteran's boxes.

Step 4: Lines 10a and 10b - multiply number of exemptions by \$2,175.

Step 13: Removed Form 1099-G Information box.

Changed field # 0910 from 'Preparer's FEIN, SSN or to PTIN' to 'Preparer's PTIN'.

Schedule G

Removed 3 charities:

- Special Olympics Illinois and Special Children's Charities Fund
- U.S.S. Illinois Commissioning Fund
- Autism Care Fund

Schedule ICR Changed EIC limit amount.

Step 3: Line 10a - Limit on Amount of Federal EIC cannot be > \$6269.

Schedule M

Added:

- Step 3 Line 32x - Export Development Act of 1983 Bonds.

Schedule 1299-C

Removed:

- Step 3 - Research and Development Credit
- Step 3 - Historic Preservation Credit

FORM TYPE IDENTIFIERS

SR NO	FORM TYPE	HEADER	FIELDS	RECORD SIZE
1	Header	T1	1	4
2	IL-1040	**2DIL10402016**	96	867
3	Schedule G	**2DILG**	5	45
4	Schedule ICR	**2DILICR**	97	1411
5	Schedule M	**2DILM**	68	612
6	Schedule NR	**2DILNR**	100	825
7	IL-1299C	**2DIL1299-C**	19	171
8	IL-4562	**2DIL4562**	15	135
9	W-2	**2DILW-2**	5	38
10	W-2G	**2DILW-2G**	5	38
11	1099-DIV	**2DIL1099-D**	5	38
12	1099-G	**2DIL1099-G**	5	38
13	1099-INT	**2DIL1099-I**	5	38
14	1099-MISC	**2DIL1099-M**	5	38
15	1099-OID	**2DIL1099-O**	5	38
16	1099-R	**2DIL1099-R**	5	38
17	Trailer	*EOD*	0	0

HEADER

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
	Static	HEADER Identifier	2	Alphanumeric	Value = T1.
0001		Developer Code	4	Numeric	Assigned by the NACTP.

IL-1040

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
	Static	IL-1040 2016 Identifier	16	Alphanumeric	**2DIL10402016**
0020	A	Primary Taxpayer's Date of Death	8	Numeric	YYYYMMDD – Valid date within Tax Year of return filed. Deceased date should be printed above Primary Taxpayer's SSN with the word "Deceased". Example: "Deceased 11/01/2016".
0040	A	Secondary Taxpayer's Date of Death	8	Numeric	YYYYMMDD - Valid date within Tax Year of return filed. Deceased date should be printed above Secondary Taxpayer's SSN with the word "Deceased". Example: "Deceased 11/01/2016".
0010	A	Primary Taxpayer's SSN	9	Numeric	9 digits only - no hyphens or special characters. Must be within valid range established by IRS. Required field.
0030	A	Secondary Taxpayer's SSN	9	Numeric	9 digits only - no hyphens or special characters. Must be within valid range established by IRS. Required field when Filing Status is 2 for Married Filing Joint or 3 for Married Filing Separate.
0051	B	Primary Taxpayer's Last Name	20	Alphanumeric	Allowable characters are A-Z, space and hyphen (-). Required field.
0052	B	Primary Taxpayer's Suffix	4	Alphanumeric	Allowable characters are JR, SR, or Roman Numerals II – X. No special characters allowed.
0053	B	Secondary Taxpayer's Last Name	20	Alphanumeric	Allowable characters are A-Z, space and hyphen (-). Required field when Filing Status is 2 for Married Filing Joint or 3 for Married Filing Separate.
0054	B	Secondary Taxpayer's Suffix	4	Alphanumeric	Allowable characters are JR, SR, or Roman Numerals II – X. No special characters allowed.
0056	B	Primary Taxpayer's First Name	15	Alphanumeric	Allowable characters are A-Z, space and hyphen (-). No prefixes. Required field.
0057	B	Primary Taxpayer's Middle Initial	1	Alphanumeric	Allowable characters are A-Z or space.
0058	B	Secondary Taxpayer's First Name	15	Alphanumeric	Allowable characters are A-Z, space and hyphen (-). No prefixes. Required field when Filing Status is 2 for Married Filing Joint or 3 for Married Filing Separate.
0059	B	Secondary Taxpayer's Middle Initial	1	Alphanumeric	Allowable characters are A-Z or space.

IL-1040

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
0062	B	Foreign Street Address	35	Alphanumeric	No punctuation – Example: “AVE.” should be “AVE” and “N.” should be “N”.
0064	B	Foreign City	20	Alphanumeric	Allowable special characters are forward slash (/), percent (%), hyphen (-) and space.
0065	B	Foreign Province or State	15	Alphanumeric	Allowable special characters are forward slash (/), percent (%), hyphen (-) and space.
0066	B	Foreign Country	15	Alpha	Allowable special character is space. Do not abbreviate.
0067	B	Foreign Postal Code	15	Alphanumeric	Allowable special characters are forward slash (/), percent (%), hyphen (-) and space.
0070	B	Care-of-Name	35	Alphanumeric	First and Last Name, no punctuation or special characters.
0080	B	Mailing Address	35	Alphanumeric	Allowable special characters are forward slash (/), percent (%), hyphen (-) and space. No punctuation – Example: “AVE.” should be “AVE” and “N.” should be “N”.
0082	B	Apartment Number	30	Alphanumeric	Special characters not allowed are percentage (%) and pound sign (#).
0083	B	City	20	Alpha	Allowable special character is space. Required field.
0087	B	State	2	Alpha	Standard Postal Abbreviation (including foreign military bases and U.S. possessions). Required field.
0095	B	Zip or Postal Code	9	Numeric	Left-justified. No hyphens or special characters. Required field.
0130	C	Filing Status	1	Alphanumeric	1=Single or Head of Household, 2=Married Filing Jointly, 3=Married Filing Separately, 4=Widowed. Required field.
0200	1	Federal Adjusted Gross Income	9	Numeric	
0210	2	Federally Tax-Exempt Interest and Dividend Income	9	Numeric	Cannot be negative.
0230	3	Other Additions	9	Numeric	Cannot be negative. Must equal Schedule M Line 11.
0250	4	Total Income	9	Numeric	Sum of Line 1 + Line 2 + Line 3.
0280	5	Social Security Benefits or Retirement Income	9	Numeric	Cannot be negative.

IL-1040

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
0300	6	IL Income Tax Overpayment	9	Numeric	Cannot be negative.
0330	7	Other Subtractions	9	Numeric	Cannot be negative. Must equal Schedule M Line 38.
0335	7	Schedule 1299-C Box	1	Alpha	Blank or "X".
0350	8	Total Subtractions	9	Numeric	Cannot be negative. Sum of Lines 5 through 7.
0360	9	Illinois Base Income	9	Numeric	Cannot be negative. Line 4 minus Line 8.
0370	10a	Federal Exemption Count	2	Numeric	Right-justified, two digits max, significant digits only.
0380	10a	Federal Exemption Allowance	5	Numeric	Cannot be negative. Federal Exemption Count times \$2,150.
0371	10b	Dependent Claimed Count	1	Numeric	Value "0", "1" or "2".
0390	10b	Dependent Claimed Exemption Allowance	4	Numeric	Cannot be negative. Dependent Claimed Count times \$2,175.
0400	10c	Primary Taxpayer 65 or Older Exemption Box	1	Alpha	Blank or "X".
0410	10c	Spouse 65 or Older Exemption Box	1	Alpha	Blank or "X". Must be blank if Filing Status is 1 for Single or 3 for Married Filing Separate.
0415	10c	Total of 65 or Older Exemption Count	1	Numeric	Value "0", "1", or "2". Must be less than 2 when Filing Status is 1 for Single or 3 for Married Filing Separate.
0420	10c	Total of 65 or Older Exemption Allowance	4	Numeric	Cannot be negative.
0401	10d	Primary Taxpayer Blind Exemption Box	1	Alpha	Blank or "X".
0411	10d	Spouse Blind Exemption Box	1	Alpha	Blank or "X". Must be blank if Filing Status is 1 for Single or 3 for Married Filing Separate.
0425	10d	Total Blind Exemption Count	1	Numeric	Value "0", "1" or "2". Must be less than 2 when Filing Status is 1 for Single or 3 for Married Filing Separate.
0430	10d	Total Blind Exemption Allowance	4	Numeric	Cannot be negative.
0440	10	Total Exemption Allowance	5	Numeric	Cannot be negative.
0450	11	Net Income	9	Numeric	Full year Illinois residents only. Line 9 minus Line 10.
0460	12	Nonresident Box	1	Alpha	Blank or "X".
0461	12	Part-year Resident Box	1	Alpha	Blank or "X".
0470	12	IL Base Income from Schedule NR	9	Numeric	Cannot be negative. Required if Nonresident or Part-year Resident Box is checked. Must equal Line 46 from Schedule NR.

IL-1040

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
0490	13	Tax	9	Numeric	Cannot be negative. Illinois Residents: Multiply Line 11 by 3.75% (.0375). Nonresidents/Part-year Residents: Enter tax amount from Schedule NR Line 52.
0492	14	Recapture of Investment Tax Credits	9	Numeric	Leave blank.
0494	15	Total Income Tax	9	Numeric	Cannot be negative. Sum of Line 13 + Line 14.
0520	16	Credit from Schedule CR	9	Numeric	Zero by default. Do not generate barcode if amount of credit is > 0.
0540	17	Credit from Schedule ICR	9	Numeric	Cannot be negative. Must equal Schedule ICR Line 9.
0550	18	Credit from Schedule 1299-C	9	Numeric	Cannot be negative. Must equal Schedule 1299-C Step 4 Line 32.
0560	19	Total Nonrefundable Credits	9	Numeric	Cannot be negative. Sum of Line 16 + Line 17 + Line 18. Cannot be > Line 15.
0562	20	Tax after Nonrefundable Credits	9	Numeric	Cannot be negative. Line 15 minus Line 19.
0571	21	Tax after Nonrefundable Credits repeated	9	Numeric	Tax amount from IL-1040 Page 1 Line 20.
0572	22	Household Employment Tax	9	Numeric	Cannot be negative.
0573	23	Use Tax	9	Numeric	Cannot be negative.
0574	24	Medical Cannabis Program Surcharge	9	Numeric	Cannot be negative.
0575	25	Total Tax	9	Numeric	Cannot be negative. Sum of Line 20 + Line 22 + Line 23 + Line 24.
0576	26	Illinois Income Tax Withheld	9	Numeric	Cannot be negative. If > 0, W-2, W-2G, 1099-G or 1099-R must be present. Only one state name on each form may contain "IL".
0580	27	Estimated Payments	9	Numeric	Cannot be negative.
0585	28	Pass-through Withholding Payments	9	Numeric	Cannot be negative.
0590	29	Earned Income Credit from Schedule ICR	9	Numeric	Cannot be negative. Must equal Schedule ICR Line 11.
0595	30	Total Payments and Refundable Credits	9	Numeric	Cannot be negative. Sum of Lines 26 through Line 29.
0600	31	Overpayment Line 31	9	Numeric	Cannot be negative. If Line 30 > Line 25, subtract Line 25 from Line 30.
0610	32	Underpayment	9	Numeric	Cannot be negative. If Line 25 > Line 30, subtract Line 30 from Line 25.

IL-1040

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
0620	33	Late-payment Penalty	9	Numeric	Cannot be negative.
0627	33a	Farm Income Box	1	Alpha	Blank or "X".
0628	33b	65 or Older and Living in Nursing Home Box	1	Alpha	Blank or "X".
0629	33c	IL-2210 Box	1	Alpha	Blank or "X".
0630	33d	Not Required to File in Previous Year Box	1	Alpha	Blank or "X".
0650	34	Donation Amount from Schedule G	9	Numeric	Cannot be negative. Must equal Schedule G Line 2.
0660	35	Total Penalty and Donations	9	Numeric	Cannot be negative. Sum of Line 33 + Line 34.
0670	36	Overpayment Line 36	9	Numeric	Cannot be negative. If Line 31 > 0 and Line 31 > Line 35, subtract Line 35 from Line 31, else blank.
0690	37	IL Income Tax to be Refunded	9	Numeric	Cannot be negative.
0722	38	Direct Deposit Box	1	Alpha	Blank or "X".
0723	38	Debit Card Box	1	Alpha	Blank or "X".
0724	38	Paper Check Box	1	Alpha	Blank or "X".
0950	38	Routing Number	9	Numeric	Right-justified. Must be valid Routing Number.
0960	38	Checking Account Box	1	Alpha	Blank or "X".
0970	38	Savings Account Box	1	Alpha	Blank or "X".
0972	38	Depositor Account Number	17	Alphanumeric	Right-justified.
0695	39	Amount to Apply to Estimated Tax	9	Numeric	Cannot be negative. Line 36 minus Line 37.
0700	40	Amount You Owe	9	Numeric	Cannot be negative. If Line 32 > 0, add Line 32 and Line 35. If Line 31 < Line 35, subtract Line 31 from Line 35.
0800		Taxpayer's Phone Number	10	Numeric	10 digits only - no hyphens or special characters.
0900		Paid Preparer's Name	35	Alphanumeric	Paid Preparer's Name.
0920		Preparer's Phone Number	10	Numeric	10 digits only - no hyphens or special characters.
0910		Preparer's PTIN	9	Alphanumeric	9 digits only - no hyphens or special characters.
0930		Third Party Designee Box	1	Alpha	Blank or "X".
0935		Third Part Designee Name	35	Alphanumeric	Third Party Designee Name.
0940		Third Party Designee Phone Number	10	Numeric	10 digits only- no hyphens or special characters.

Schedule G

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
	Static	IL Schedule G Identifier	9	Alphanumeric	**2DILG**
0630	1a	Donation – Wildlife Preservation	9	Numeric	Cannot be negative.
0632	1b	Donation – Alzheimer’s Disease Research	9	Numeric	Cannot be negative.
0633	1c	Donation – Assistance to the Homeless	9	Numeric	Cannot be negative.
0636	1d	Diabetes Research	9	Numeric	Cannot be negative.
0700	2	Total Donations	9	Numeric	Cannot be negative. Sum of Lines 1a through 1d.

Schedule ICR

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
	Static	IL Schedule ICR Identifier	10	Alphanumeric	**2DILICR**
0100	1	Amount of Tax from IL-1040 Line 15	9	Numeric	Cannot be negative.
0200	2	Amount of Credit from IL-1040 Line 16	9	Numeric	Cannot be negative.
0300	3	Tax After Nonrefundable Credit	9	Numeric	Cannot be negative. Line 1 minus Line 2.
		County and Property Table			
0400	4a	IL Property Tax Paid During Tax Year	9	Numeric	Cannot be negative.
0404	4b	County of Property Number 1	12	Alpha	
0405	4b	Property Number 1	30	Alphanumeric	Property Tax Index Number is required for property for which the property tax credit is being taken. Must not contain all zeros.
0409	4c	County of Property Number 2	12	Alpha	
0410	4c	Property Number 2	30	Alphanumeric	Property Tax Index Number is required for property for which the property tax credit is being taken. Must not contain all zeros.
0414	4d	County of Property Number 3	12	Alpha	
0415	4d	Property Number 3	30	Alphanumeric	Property Tax Index Number is required for property for which the property tax credit is being taken. Must not contain all zeros.
0420	4e	Portion of Tax that is Deductible as Business Expense	9	Numeric	Cannot be negative.
0440	4f	Eligible Property Tax Amount	9	Numeric	Cannot be negative. Line 4a minus Line 4e.
0460	4g	Base Property Tax Credit	9	Numeric	Cannot be negative. Multiply Line 4f by 5% (.05).
0500	5	IL Property Tax Credit	9	Numeric	Cannot be negative. Lesser amount of Line 3 or Line 4g.
0600	6	Net Tax less IL Property Tax Credit	9	Numeric	Cannot be negative. Line 3 minus Line 5.
0710	7a	Total Amount of K-12 Education Expense	9	Numeric	Cannot be negative. Enter amount from Line 13.
0720	7b	Excluded Amount	9	Numeric	Right-justified. Value is \$250.
0730	7c	Subtract Line 7b from 7a	9	Numeric	If Line 7a minus Line 7b < 0, enter 0.
0740	7d	Multiply Line 7c by 25% (.25)	9	Numeric	Cannot be negative. Line 7c * 25% (.25). Compare with \$500 and write lesser amount.
0800	8	IL Education Expense Credit	9	Numeric	Cannot be negative. Lesser of Line 6 or Line 7d.
0900	9	Total Nonrefundable Credit	9	Numeric	Cannot be negative. Sum of Line 5 + Line 8.
1000	10a	Amount of Federal EIC	9	Numeric	Cannot be negative. Cannot be > \$6269. Equals EIC from U.S. 1040 Line 66a or U.S. 1040A Line 42a.
1020	10b	Base EIC Credit	9	Numeric	Cannot be negative. Multiply Line 10a by 10% (.10).

Schedule ICR

Line #	Description	Field Size	Field Type	Comments, Acceptable Values	
1040	10c	EIC Ratio	5	Numeric	Example: 0.93366 rounds to 0.934 and is formatted in barcode as 09340. IL Residents write '10000'. Nonresidents and Part-year residents write decimal from Schedule NR Line 48.
1060	10d	Calculated IL EIC	9	Numeric	Cannot be negative. Line 10b * Line 10c.
1100	11	Illinois Earned Income Credit	9	Numeric	Cannot be negative. Enter amount from Line 10d.
K-12 Education Expense Table					
1200	12a	Student Last Name A	20	Alpha	Student Last Name
1201	12a	Student First Name A	15	Alpha	Student First Name
1202	12a	Student SSN A	9	Numeric	9 digits only – no hyphens or special characters. Required field. Must not equal Primary or Secondary SSN. Must be within valid range established by IRS.
1203	12a	Grade (K-12 only) A	2	Alphanumeric	Right-justified. Values "K" or 1 through 12. Required field.
1204	12a	School Name A	35	Alphanumeric	Allowable special character is: space. Required field.
1205	12a	School City (IL cities only) A	20	Alpha	Allowable special character is: space. Required field.
1207	12a	Total Tuition, Book/Lab Fees A	9	Numeric	Cannot be negative.
1210	12b	Student Last Name B	20	Alpha	Student Last Name
1211	12b	Student First Name B	15	Alpha	Student First Name
1212	12b	Student SSN B	9	Numeric	9 digits only – no hyphens or special characters. Required field. Must not equal Primary or Secondary SSN. Must be within valid range established by IRS.
1213	12b	Grade (K-12 only)	2	Alphanumeric	Right-justified. Values "K" or 1 through 12. Required field.
1214	12b	School Name B	35	Alphanumeric	Allowable special character is: space. Required field.
1215	12b	School City (IL cities only) B	20	Alpha	Allowable special character is: space. Required field.
1217	12b	Total Tuition, Book/Lab Fees B	9	Numeric	Cannot be negative.
1220	12c	Student Last Name C	20	Alpha	Student Last Name
1221	12c	Student First Name C	15	Alpha	Student First Name
1222	12c	Student SSN C	9	Numeric	9 digits only – no hyphens or special characters. Required field. Must not equal Primary or Secondary SSN. Must be within valid range established by IRS.
1223	12c	Grade (K-12 only) C	2	Alphanumeric	Right-justified. Values "K" or 1 through 12. Required field.
1224	12c	School Name C	35	Alphanumeric	Allowable special character is: space. Required field.
1225	12c	School City (IL cities only) C	20	Alpha	Allowable special character is: space. Required field.
1227	12c	Total Tuition, Book/Lab Fees C	9	Numeric	Cannot be negative.
1230	12d	Student Last Name D	20	Alpha	Student Last Name

Schedule ICR

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
1231	12d	Student First Name D	15	Alpha	Student First Name
1232	12d	Student SSN D	9	Numeric	9 digits only – no hyphens or special characters. Required field. Must not equal Primary or Secondary SSN. Must be within valid range established by IRS.
1233	12d	Grade (K-12 only) D	2	Alphanumeric	Right-justified. Values “K” or 1 through 12. Required field.
1234	12d	School Name D	35	Alphanumeric	Allowable special character is: space. Required field.
1235	12d	School City (IL cities only) D	20	Alpha	Allowable special character is: space. Required field.
1237	12d	Total Tuition, Book/Lab Fees D	9	Numeric	Cannot be negative.
1240	12e	Student Last Name E	20	Alpha	Student Last Name
1241	12e	Student First Name E	15	Alpha	Student First Name
1242	12e	Student SSN E	9	Numeric	9 digits only – no hyphens or special characters. Required field. Must not equal Primary or Secondary SSN. Must be within valid range established by IRS.
1243	12e	Grade (K-12 only) E	2	Alphanumeric	Right-justified. Values “K” or 1 through 12. Required field.
1244	12e	School Name E	35	Alphanumeric	Allowable special character is: space. Required field.
1245	12e	School City (IL cities only) E	20	Alpha	Allowable special character is: space. Required field.
1247	12e	Total Tuition, Book/Lab Fees E	9	Numeric	Cannot be negative.
1250	12f	Student Last Name F	20	Alpha	Student Last Name
1251	12f	Student First Name F	15	Alpha	Student First Name
1252	12f	Student SSN F	9	Numeric	9 digits only – no hyphens or special characters. Required field. Must not equal Primary or Secondary SSN. Must be within valid range established by IRS.
1253	12f	Grade (K-12 only) F	2	Alphanumeric	Right-justified. Values “K” or 1 through 12. Required field.
1254	12f	School Name F	35	Alphanumeric	Allowable special character is: space. Required field.
1255	12f	School City (IL cities only) F	20	Alpha	Allowable special character is: space. Required field.
1257	12f	Total Tuition, Book/Lab Fees F	9	Numeric	Cannot be negative.
1260	12g	Student Last Name G	20	Alpha	Student Last Name
1261	12g	Student First Name G	15	Alpha	Student First Name
1262	12g	Student SSN G	9	Numeric	9 digits only – no hyphens or special characters. Required field. Must not equal Primary or Secondary SSN. Must be within valid range established by IRS.
1263	12g	Grade (K-12 only) G	2	Alphanumeric	Right-justified. Values “K” or 1 through 12. Required field.
1264	12g	School Name G	35	Alphanumeric	Allowable special character is: space. Required field.
1265	12g	School City (IL cities only) G	20	Alpha	Allowable special character is: space. Required field.
1267	12g	Total Tuition, Book/Lab Fees G	9	Numeric	Cannot be negative.

Schedule ICR

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
1270	12h	Student Last Name H	20	Alpha	Student Last Name
1271	12h	Student First Name H	15	Alpha	Student First Name
1272	12h	Student SSN H	9	Numeric	9 digits only – no hyphens or special characters. Required field. Must not equal Primary or Secondary SSN. Must be within valid range established by IRS.
1273	12h	Grade (K-12 only) H	2	Alphanumeric	Right-justified. Values “K” or 1 through 12. Required field.
1274	12h	School Name H	35	Alphanumeric	Allowable special character is: space. Required field.
1275	12h	School City (IL cities only) H	20	Alpha	Allowable special character is: space. Required field.
1277	12h	Total Tuition, Book/Lab Fees H	9	Numeric	Cannot be negative.
1280	12i	Student Last Name I	20	Alpha	Student Last Name
1281	12i	Student First Name I	15	Alpha	Student First Name
1282	12i	Student SSN I	9	Numeric	9 digits only – no hyphens or special characters. Required field. Must not equal Primary or Secondary SSN. Must be within valid range established by IRS.
1283	12i	Grade (K-12 only) I	2	Alphanumeric	Right-justified. Values “K” or 1 through 12. Required field.
1284	12i	School Name I	35	Alphanumeric	Allowable special character is: space. Required field.
1285	12i	School City (IL cities only) I	20	Alpha	Allowable special character is: space. Required field.
1287	12i	Total Tuition, Book/Lab Fees I	9	Numeric	Cannot be negative.
1290	12j	Student Last Name J	20	Alpha	Student Last Name
1291	12j	Student First Name J	15	Alpha	Student First Name
1292	12j	Student SSN J	9	Numeric	9 digits only – no hyphens or special characters. Required field. Must not equal Primary or Secondary SSN. Must be within valid range established by IRS.
1293	12j	Grade (K-12 only) J	2	Alphanumeric	Right-justified. Values “K” or 1 through 12. Required field.
1294	12j	School Name J	35	Alphanumeric	Allowable special character is: space. Required field.
1295	12j	School City (IL cities only) J	20	Alpha	Allowable special character is: space. Required field.
1297	12j	Total Tuition, Book/Lab Fees J	9	Numeric	Cannot be negative.
1310	13	Total Amount of Education Expense	9	Numeric	Cannot be negative. Sum of Column F, Lines 12a though 12j.

Schedule M

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
	Static	IL Schedule M Identifier	10	Alphanumeric	**2DILM**
0010	1	Child's Federally Tax-exempt Interest and Dividend Income	9	Numeric	Cannot be negative.
0020	2	Distributive Share of Additions from Partnership, S Corp, Trust, or Estate	9	Numeric	Cannot be negative.
0040	3	Lloyds Plan of Operations Loss on IL-1065	9	Numeric	Cannot be negative.
0050	4	Earnings Distributed from College Savings and Tuition Programs	9	Numeric	Cannot be negative.
0060	5	Illinois Special Depreciation Addition from Form IL-4562	9	Numeric	Cannot be negative. Attach IL-4562.
0070	6	Business Expense Recapture	9	Numeric	Cannot be negative. Nonresidents only.
0072	7	Recapture of Deductions for Contributions to Illinois College Savings Plans	9	Numeric	Cannot be negative.
0073	8	Credit taken on 1299-C for Students- Assistance Contributions	9	Numeric	Cannot be negative.
0074	9	Recapture of Deductions for Contributions to IL College Plans Withdrawn or Refunded	9	Numeric	Cannot be negative.
0080	10	Other Income	9	Numeric	Cannot be negative.
0090	11	Total Additions	9	Numeric	Cannot be negative. Sum of Lines 1 through 10.
0100	12a	"Bright Start" College Savings Pool	9	Numeric	Cannot be negative.
0101	12b	"College Illinois" Prepaid Tuition Program	9	Numeric	Cannot be negative.
0102	12c	"Bright Directions" College Savings Pool	9	Numeric	Cannot be negative.
0110	13	Distributive Share of Subtractions from Partnership, S Corp, Trust, or Estate	9	Numeric	Cannot be negative.
0120	14	Restoration of Amounts Held Under Claim of Right under Internal Revenue Code	9	Numeric	Cannot be negative.
0130	15	Contributions to Job Training Project	9	Numeric	Cannot be negative.
0140	16	Expenses Related to Federal Credits or Federally Tax-exempt Income	9	Numeric	Cannot be negative.
0150	17	Interest Earned on Investments – Home Ownership Made Easy Program	9	Numeric	Cannot be negative.
0160	18	Illinois Special Depreciation Subtraction Amount from IL-4562	9	Numeric	Cannot be negative. Attach IL-4562.
0182	19	Military Pay Earned	9	Numeric	Cannot be negative.

Schedule M

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
0184	20	U.S. Treasury Bonds, Bills, Notes, Savings Bonds, and U.S. Agency Interest	9	Numeric	Cannot be negative.
0190	21	Valuation Limitation Amount	9	Numeric	Cannot be negative.
0200	22	River Edge Redevelopment Zone and High Impact Business Dividend Subtraction	9	Numeric	Cannot be negative.
0202	23	Subtotal Subtractions	9	Numeric	Cannot be negative. Sum of Lines 12a through Line 22.
0209	24	Subtotal Subtractions Repeated	9	Numeric	Cannot be negative. Must equal Line 23.
0210	25	Recovery of Items Previously Deducted U.S. 1040, Schedule A	9	Numeric	Cannot be negative.
0220	26	Ridesharing Money and Other Benefits	9	Numeric	Cannot be negative.
0230	27	Payment of Life Insurance, Endowment, or Annuity Benefits Received	9	Numeric	Cannot be negative.
0250	28	Lloyds Plan of Operations Income on IL1065	9	Numeric	Cannot be negative.
0260	29	Income from IL Pre-Need Funeral, Burial, and Cemetery Trusts	9	Numeric	Cannot be negative.
0270	30	Education Loan Repayments for Physicians	9	Numeric	Cannot be negative.
0280	31	Reparations or Amounts Received as a Victim of Persecution	9	Numeric	Cannot be negative.
0290	32a	IL Housing Dev Authority Bonds and Notes	9	Numeric	Cannot be negative.
0300	32b	Tri-County River Valley Development Authority Bonds	9	Numeric	Cannot be negative.
0310	32c	IL Development Finance Authority Bonds, Notes, and Other Obligations	9	Numeric	Cannot be negative.
0320	32d	Quad Cities Regional Economic Development Authority Bonds and Notes	9	Numeric	Cannot be negative.
0330	32e	College Savings Bonds	9	Numeric	Cannot be negative.
0340	32f	Illinois Sports Facilities Authority Bonds	9	Numeric	Cannot be negative.
0350	32g	Higher Education Student Assistance Bonds	9	Numeric	Cannot be negative.
0360	32h	IL Development Finance Authority Bonds under IL Dev. Finance Authority Act	9	Numeric	Cannot be negative.
0370	32i	Rural Bond Bank Act Bonds and Notes	9	Numeric	Cannot be negative.
0380	32j	IL Dev Finance Authority Bonds Issued Under Asbestos Abatement Finance Act	9	Numeric	Cannot be negative.
0390	32k	Quad Cities Interstate Metropolitan Authority Bonds	9	Numeric	Cannot be negative.

Schedule M

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
0400	32l	Southwestern IL Dev Authority Bonds	9	Numeric	Cannot be negative.
0401	32m	Illinois Finance Authority Bonds	9	Numeric	Cannot be negative.
0420	32n	Illinois Power Agency Bonds	9	Numeric	Cannot be negative.
0430	32o	Central IL Economic Dev Authority Bonds	9	Numeric	Cannot be negative.
0440	32p	Eastern IL Economic Dev Authority Bonds	9	Numeric	Cannot be negative.
0450	32q	Southeastern IL Economic Dev Authority Bonds	9	Numeric	Cannot be negative.
0460	32r	Southern IL Economic Dev Authority Bonds	9	Numeric	Cannot be negative.
0470	32s	IL Urban Development Authority Bonds	9	Numeric	Cannot be negative.
0480	32t	Downstate IL Sports Facilities Authority Bonds	9	Numeric	Cannot be negative.
0490	32u	Western IL Economic Dev Authority Bonds	9	Numeric	Cannot be negative.
0500	32v	Upper IL River Valley Dev Authority Bonds	9	Numeric	Cannot be negative.
0505	32w	Will-Kankakee Regional Development Authority Bonds	9	Numeric	Cannot be negative.
0507	32x	Export Development Act of 1983 Bonds	9	Numeric	Cannot be negative.
0510	33a	Guam Bonds	9	Numeric	Cannot be negative.
0520	33b	Puerto Rico Bonds	9	Numeric	Cannot be negative.
0530	33c	Virgin Islands Bonds	9	Numeric	Cannot be negative.
0540	33d	American Samoa Bonds	9	Numeric	Cannot be negative.
0550	33e	Northern Mariana Islands Bonds	9	Numeric	Cannot be negative.
0560	33f	Mutual Mortgage Insurance Fund Bonds	9	Numeric	Cannot be negative.
0570	34	Child's Interest Earned from U.S. Treasury and U.S. Obligations from U.S. Form 8814	9	Numeric	Cannot be negative.
0580	35	Railroad Sick Pay and Unemployment Income	9	Numeric	Cannot be negative.
0590	36	Unjust Imprisonment Compensation	9	Numeric	Cannot be negative.
0600	37	College Savings Plans Distributions	9	Numeric	Cannot be negative.
0630	38	Total Subtractions	9	Numeric	Cannot be negative. Total of Line 23 and Lines 25 through 37.

Schedule NR

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
	Static	Schedule NR Identifier	10	Alphanumeric	**2DILNR**
0010	1	Full Year Illinois Resident Yes Box	1	Alpha	Blank or "X". If Filing Status is 2 for Married Filing Jointly and Yes Box is checked, Schedule NR must not be completed.
0020	1	Full Year Illinois Resident No Box	1	Alpha	Blank or "X". Must be "X" if taxpayer is completing Schedule NR.
0030	2A	Primary Taxpayer IL Resident From Date	8	Numeric	YYYYMMDD – Valid date within current tax year.
0040	2A	Primary Taxpayer IL Resident To Date	8	Numeric	YYYYMMDD – Valid date within current tax year.
0045	2A	Primary Taxpayer Other State Name	2	Alpha	Standard Postal Abbreviation.
0050	2A	Primary Taxpayer Other State From Date	8	Numeric	YYYYMMDD – Valid date within current tax year.
0055	2A	Primary Taxpayer Other State To Date	8	Numeric	YYYYMMDD – Valid date within current tax year.
0031	2B	Secondary Taxpayer IL Resident From Date	8	Numeric	YYYYMMDD – Valid date within current tax year.
0041	2B	Secondary Taxpayer IL Resident To Date	8	Numeric	YYYYMMDD – Valid date within current tax year.
0046	2B	Secondary Taxpayer Other State Name	2	Alpha	Standard Postal Abbreviation.
0051	2B	Secondary Taxpayer Other State From Date	8	Numeric	YYYYMMDD – Valid date within current tax year.
0056	2B	Secondary Taxpayer Other State To Date	8	Numeric	YYYYMMDD – Valid date within current tax year.
0060	3	Iowa Box	1	Alpha	Blank or "X".
0070	3	Kentucky Box	1	Alpha	Blank or "X".
0080	3	Michigan Box	1	Alpha	Blank or "X".
0090	3	Wisconsin Box	1	Alpha	Blank or "X".
0095	3	Military Spouse Box	1	Alpha	Blank or "X".
0100	4	Other States Abbreviations	24	Alpha	Standard Postal Abbreviation, up to 12 states. Right-justified. No spaces or special characters. Example: 'ORCAAZ'.
0180	5A	Wages, Salaries, Tips, etc	9	Numeric	Cannot be negative.
0190	5B	Wages, Salaries, Tips, etc	9	Numeric	Cannot be negative or > Line 5A.
0200	6A	Taxable Interest	9	Numeric	Cannot be negative.
0210	6B	Taxable Interest	9	Numeric	Cannot be negative or > Line 6A.
0220	7A	Ordinary Dividends	9	Numeric	Cannot be negative.
0230	7B	Ordinary Dividends	9	Numeric	Cannot be negative or > Line 7A.
0240	8A	Taxable Refunds, Credits, or Offsets	9	Numeric	Cannot be negative.
0250	8B	Taxable Refunds, Credits, or Offsets	9	Numeric	Cannot be negative or > Line 8A.

Schedule NR

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
0260	9A	Alimony Received	9	Numeric	Cannot be negative.
0270	9B	Alimony Received	9	Numeric	Cannot be negative or > Line 9A.
0280	10A	Business Income or Loss	9	Numeric	Max positive amount = 999999999, Max negative amount = -999999999.
0290	10B	Business Income or Loss	9	Numeric	Max positive amount = 999999999, Max negative amount = -999999999.
0300	11A	Capital Gains or Loss	9	Numeric	Max positive amount = 999999999, Max negative amount = -999999999.
0310	11B	Capital Gains or Loss	9	Numeric	Max positive amount = 999999999, Max negative amount = -999999999.
0320	12A	Other Gains or Losses	9	Numeric	Max positive amount = 999999999, Max negative amount = -999999999.
0330	12B	Other Gains or Losses	9	Numeric	Max positive amount = 999999999, Max negative amount = -999999999.
0340	13A	Taxable IRA Distributions	9	Numeric	Cannot be negative.
0350	13B	Taxable IRA Distributions	9	Numeric	Cannot be negative or > Line 13A.
0360	14A	Taxable Pensions and Annuities	9	Numeric	Cannot be negative.
0370	14B	Taxable Pensions and Annuities	9	Numeric	Cannot be negative or > Line 14A.
0380	15A	Rents, Royalties, Partnerships, etc.	9	Numeric	Max positive amount = 999999999, Max negative amount = -999999999.
0390	15B	Rents, Royalties, Partnerships, etc.	9	Numeric	Max positive amount = 999999999, Max negative amount = -999999999.
0400	16A	Farm Income or Loss	9	Numeric	Max positive amount = 999999999, Max negative amount = -999999999.
0410	16B	Farm Income or Loss	9	Numeric	Max positive amount = 999999999, Max negative amount = -999999999.
0420	17A	Unemployment Compensation & Alaska Permanent Fund Dividends	9	Numeric	Cannot be negative.
0430	17B	Unemployment Compensation & Alaska Permanent Fund Dividends	9	Numeric	Cannot be negative or > Line 17A.
0440	18A	Taxable Social Security Benefits	9	Numeric	Cannot be negative.
0450	18B	Taxable Social Security Benefits	9	Numeric	Cannot be negative or > Line 18A.
0460	19A	Other Income	9	Numeric	Max positive amount = 999999999, Max negative amount = -999999999.
0470	19B	Other Income	9	Numeric	Max positive amount = 999999999, Max negative amount = -999999999.

Schedule NR

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
0480	20B	Illinois Portion of Federal Total Income	9	Numeric	Max positive amount = 999999999, Max negative amount = -999999999. Sum of Lines 5B through 19B.
0487	21B	Illinois Portion of Federal Total Income repeated	9	Numeric	Max positive amount = 999999999, Max negative amount = -999999999. Must equal Line 20B.
0488	22A	Educator Expenses	9	Numeric	Cannot be negative.
0489	22B	Educator Expenses	9	Numeric	Cannot be negative or > Line 22A.
0490	23A	Certain Business Expenses	9	Numeric	Cannot be negative.
0491	23B	Certain Business Expenses	9	Numeric	Cannot be negative or > Line 23A.
0495	24A	Health Savings Account Deduction	9	Numeric	Cannot be negative.
0496	24B	Health Savings Account Deduction	9	Numeric	Cannot be negative or > Line 24A.
0510	25A	Moving Expenses	9	Numeric	Cannot be negative.
0520	25B	Moving Expenses	9	Numeric	Cannot be negative or > Line 25A.
0525	26A	Deductible Part of Self-Employment Tax	9	Numeric	Cannot be negative.
0526	26B	Deductible Part of Self-Employment Tax	9	Numeric	Cannot be negative or > Line 26A.
0535	27A	Self-Employed SEP, Simple, and Qual. Plans	9	Numeric	Cannot be negative.
0536	27B	Self-Employed SEP, Simple, and Qual. Plans	9	Numeric	Cannot be negative or > Line 27A.
0550	28A	Self-Employed Health Insurance Deduction	9	Numeric	Cannot be negative.
0560	28B	Self-Employed Health Insurance Deduction	9	Numeric	Cannot be negative or > Line 28A.
0570	29A	Penalty on Early Withdrawal of Savings	9	Numeric	Cannot be negative.
0580	29B	Penalty on Early Withdrawal of Savings	9	Numeric	Cannot be negative or > Line 29A.
0590	30A	Alimony Paid	9	Numeric	Cannot be negative.
0600	30B	Alimony Paid	9	Numeric	Cannot be negative or > Line 30A.
0610	31A	RA Deduction	9	Numeric	Cannot be negative.
0620	31B	IRA Deduction	9	Numeric	Cannot be negative or > Line 31A.
0630	32A	Student Loan Interest Deduction	9	Numeric	Cannot be negative.
0640	32B	Student Loan Interest Deduction	9	Numeric	Cannot be negative or > Line 32A.
0650	33A	Tuition and Fees	9	Numeric	Cannot be negative.
0660	33B	Tuition and Fees	9	Numeric	Cannot be negative or > Line 33A.
0665	34A	Domestic Production Activities Deduction	9	Numeric	Cannot be negative.
0666	34B	Domestic Production Activities Deduction	9	Numeric	Cannot be negative or > Line 34A.
0667	35A	Other Adjustments	9	Numeric	Cannot be negative.
0668	35B	Other Adjustments	9	Numeric	Cannot be negative or > Line 35A.
0670	36B	IL Portion of Federal Adjustments to Income	9	Numeric	Cannot be negative. Sum of Lines 22B through 35B.
0680	37A	Adjusted Gross Income as Reported on IL-1040, Line 1	9	Numeric	Max positive amount = 999999999, Max negative amount = -999999999.

Schedule NR

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
0690	38B	Illinois Portion of Federal AGI	9	Numeric	Max positive amount = 999999999, Max negative amount = -999999999. Line 21B minus Line 36B.
0710	39A	Federally Tax-Exempt Interest Income	9	Numeric	Cannot be negative.
0720	39B	Federally Tax-Exempt Interest Income	9	Numeric	Cannot be negative or > Line 39A.
0730	40A	Other Additions	9	Numeric	Cannot be negative. Must equal IL-1040 Line 3.
0740	40B	Other Additions	9	Numeric	Cannot be negative or > Line 40A.
0750	41B	Illinois Portion of Total Income	9	Numeric	Max positive amount = 999999999, Max negative amount = -999999999. Sum of Lines 38B through Line 40A.
0760	42A	Federally Taxed SS and Retirement Income	9	Numeric	Cannot be negative.
0770	42B	Federally Taxed SS and Retirement Income	9	Numeric	Cannot be negative or > Line 42A.
0800	43A	Illinois Income Tax Overpayment	9	Numeric	Cannot be negative.
0810	43B	Illinois Income Tax Overpayment	9	Numeric	Cannot be negative or > Line 43A.
0840	44A	Other Subtractions	9	Numeric	Cannot be negative. Must equal IL-1040 Line 7.
0850	44B	Other Subtractions	9	Numeric	Cannot be negative or > Line 44A.
0860	45B	Total of Illinois Subtractions	9	Numeric	Cannot be negative. Sum of Lines 42B through 44B.
0870	46	Illinois Base Income	9	Numeric	Max positive amount = 999999999. Line 41B minus Line 45B. If Line 45B > Line 41B, enter 0.
0880	47	Illinois Base Income from IL-1040, Line 9	9	Numeric	Cannot be negative.
0890	48	Illinois Base Income Ratio	5	Numeric	Ratio, round to third decimal. Ex: 0.93366 rounds to 0.934 and is formatted in barcode as 09340. If Line 46 > Line 47, enter 1.000. If Line 46 <= \$0, enter 0.
0900	49	Exemption Allowance from IL-1040, Line 10	5	Numeric	Cannot be negative.
0910	50	Illinois Exemption Allowance	5	Numeric	Cannot be negative. Line 49 * Line 48 (decimal).
0920	51	Illinois Net Income	9	Numeric	Cannot be negative. Line 46 minus Line 50. If Line 50 > Line 46, enter 0.
0930	52	Illinois Income Tax	9	Numeric	Cannot be negative. Line 51 * 3.75% (.0375).

Schedule 1299-C

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
	Static	IL Schedule 1299-C Identifier	14	Alphanumeric	**2DIL1299-C**
0020	Step2 Line 3	River Edge Redevelopment Zone Dividend Subtraction	9	Numeric	Cannot be negative.
0025	Step 2 Line 6	High Impact Business Dividend Subtraction	9	Numeric	Cannot be negative.
0030	Step 3 Line 1	TECH-PREP Youth Vocational Programs Credit	9	Numeric	Cannot be negative.
0040	Step 3 Line 2	Dependent Care Assistance Program Credit	9	Numeric	Cannot be negative.
0050	Step 3 Section B Line 6	Film Production Services Tax Credit	9	Numeric	Cannot be negative.
0070	Step 3 Section B Line 8	High Impact Business Investment Credit	9	Numeric	Cannot be negative.
0080	Step 3 Section B Line 11	Enterprise Zone Investment Credit	9	Numeric	Cannot be negative.
0085	Step 3 Section B Line 14	River Edge Redevelopment Zone Investment Credit	9	Numeric	Cannot be negative.
0090	Step 3 Section B Line 17	EDGE Tax Credit	9	Numeric	Cannot be negative.
0100	Step 3 Section B Line 20	Tax Credit for Affordable Housing Donations	9	Numeric	Cannot be negative.
0110	Step 3 Section B Line 23	River Edge Redevelopment Zone Remediation Credit	9	Numeric	Cannot be negative.
0120	Step 3 Section B Line 26	Ex-Felons Jobs Credit	9	Numeric	Cannot be negative.
0130	Step 3 Section B Line 29	Veterans Jobs Credit	9	Numeric	Cannot be negative.
0140	Step 3 Section B Line 32	Student-Assistance Contribution Credit	9	Numeric	Cannot be negative.
0150	Step 3 Section B Line 35	New Markets Credit	9	Numeric	Cannot be negative.
0160	Step 3 Section B Line 38	Angel Investment Credit	9	Numeric	Cannot be negative.
0162	Step 3 Section B Line 41	River Edge Historic Preservation Credit	9	Numeric	Cannot be negative.
0164	Step 3 Section B Line 44	Live Theater Production Tax Credit	9	Numeric	Cannot be negative.
0166	Step 3 Section B Line 51	Hospital Credit	9	Numeric	Cannot be negative.

[IL-4562](#)

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
	Static	IL-4562 Identifier	12	Alphanumeric	**2DIL4562**
0010	1	Special Depreciation Allowance	9	Numeric	Cannot be negative.
0020	2	Employee Business Expenses Special Depreciation Allowance	9	Numeric	Cannot be negative.
0030	3	IL Depreciation Claimed on Prior Year Forms	9	Numeric	Cannot be negative. From prior year IL-4562 Step 3 Line 8.
0040	4	IL Special Depreciation Addition Total	9	Numeric	Cannot be negative. Sum of Line 1 + Line 2 + Line 3.
0050	5a	Depreciation Allowance Claimed on Federal Form 4562	9	Numeric	Cannot be negative.
0060	5b	Individuals only-Depreciation Deductions from Federal Form 2106	9	Numeric	Cannot be negative.
0070	5c	Add Lines 5a and 5b	9	Numeric	Cannot be negative.
0080	6	Multiply Line 5c by 42.9% (0.429)	9	Numeric	Cannot be negative.
0085	7a	Depreciation Allowance Claimed on Federal Form 4562	9	Numeric	Cannot be negative.
0086	7b	Individuals Only-Depreciation Deductions from Federal Form 2106	9	Numeric	Cannot be negative.
0087	7c	Add Lines 7a and 7b	9	Numeric	Cannot be negative.
0088	7d	Multiply Line 7c by 42.9% (0.429)	9	Numeric	Cannot be negative.
0089	8	Add Lines 6 and 7d	9	Numeric	Cannot be negative.
0090	9	IL Special Depreciation Addition Reported on Prior Year Forms	9	Numeric	Cannot be negative.
0100	10	IL Depreciation Subtraction Total for this Year	9	Numeric	Cannot be negative. Sum of Line 8 + Line 9.

W-2

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
	Static	W-2 Identifier	11	Alphanumeric	**2DILW-2**
040	Box b	Employer Identification Number	9	Numeric	9 digits only –no hyphens or special characters. Required field. If form is present, cannot be zero filled or blank.
080	Box d a	Employee’s SSN	9	Numeric	9 digits only – no hyphens or special characters. Required field. Must be within valid range established by IRS.
370	Box 15	State Name	2	Alpha	Standard Postal Abbreviation. Required field. If form is present, cannot be zero filled or blank.
390	Box 16	State Wages, Tips, etc.	9	Numeric	Cannot be negative. Required field. If IL withholding is present, the State Wages, Tips, etc. must be > 0.
400	Box 17	State Income Tax	9	Numeric	Cannot be negative.

[W-2G](#)

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
	Static	W-2G Identifier	12	Alphanumeric	**2DILW-2G**
040	Box 1	Gross winnings	9	Numeric	Cannot be negative.
150	Box 9	Winner's Taxpayer Identification Number	9	Numeric	9 digits only – no hyphens or special characters. Required field. Must be within valid range established by IRS.
200	Box 13	State	2	Alpha	Standard Postal Abbreviation. Required field. If form is present, cannot be zero filled or blank.
205		Payer's Federal Identification Number	9	Alphanumeric	9 digits only - no hyphens or special characters. Required field. Cannot be zero filled or blank.
210	Box 15	State Income Tax Withheld	9	Numeric	Cannot be negative.

[1099-DIV](#)

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
	Static	1099-DIV Identifier	14	Alphanumeric	**2DIL1099-D**
		Payer's Federal Identification Number	9	Numeric	9 digits only- no hyphens or special characters. Required field. If form is present, cannot be zero filled or blank.
		Recipient's Identification Number	9	Numeric	9 digits only- no hyphens or special characters. Required field. If form is present, cannot be zero filled or blank. Must be within valid range established by IRS.
	Box 1a	Total Ordinary Dividends	9	Numeric	Cannot be negative.
	Box 12	State	2	Alpha	Standard Postal Abbreviation. Required field. If form is present, cannot be zero filled or blank.
	Box 14	State Tax Withheld	9	Numeric	Cannot be negative.

[1099-G](#)

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
	Static	1099-G Identifier	14	Alphanumeric	**2DIL1099-G**
0050		Payer's Federal Identification Number	9	Numeric	9 digits only- no hyphens or special characters. Required field. If form is present, cannot be zero filled or blank.
0060		Recipient's Identification Number	9	Numeric	9 digits only- no hyphens or special characters. Required field. If form is present, cannot be zero filled or blank. Must be within valid range established by IRS.
0110	Box 1	Unemployment Compensation	9	Numeric	Cannot be negative.
0190	Box 10a	State	2	Alpha	Standard Postal Abbreviation. Required field. If form is present, cannot be zero filled or blank.
0192	Box 11	State Income Tax Withheld	9	Numeric	Cannot be negative.

[1099-INT](#)

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
	Static	1099-INT Identifier	14	Alphanumeric	**2DIL1099-I**
		Payer's Federal Identification Number	9	Numeric	9 digits only- no hyphens or special characters. Required field. If form is present, cannot be zero filled or blank.
		Recipient's Identification Number	9	Numeric	9 digits only- no hyphens or special characters. Required field. If form is present, cannot be zero filled or blank. Must be within valid range established by IRS.
	Box 1	Interest Income	9	Numeric	Cannot be negative.
	Box 15	State	2	Alpha	Standard Postal Abbreviation. Required field. If form is present, cannot be zero filled or blank.
	Box 17	State Tax Withheld	9	Numeric	Cannot be negative.

[1099-MISC](#)

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
	Static	1099-MISC Identifier	14	Alphanumeric	**2DIL1099-M**
		Payer's Federal Identification Number	9	Numeric	9 digits only- no hyphens or special characters. Required field. If form is present, cannot be zero filled or blank.
		Recipient's Identification Number	9	Numeric	9 digits only- no hyphens or special characters. Required field. If form is present, cannot be zero filled or blank. Must be within valid range established by IRS.
	Box 18	State Income	9	Numeric	Cannot be negative.
	Box 17	State	2	Alpha	Standard Postal Abbreviation. Required field. If form is present, cannot be zero filled or blank.
	Box 16	State Tax Withheld	9	Numeric	Cannot be negative.

1099-OID

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
	Static	1099-OID Identifier	14	Alphanumeric	**2DIL1099-O**
		Payer's Federal Identification Number	9	Numeric	9 digits only- no hyphens or special characters. Required field. If form is present, cannot be zero filled or blank.
		Recipient's Identification Number	9	Numeric	9 digits only- no hyphens or special characters. Required field. If form is present, cannot be zero filled or blank. Must be within valid range established by IRS.
	Box 1	Original Issue Discount for 2016	9	Numeric	Cannot be negative.
	Box 10	State	2	Alpha	Standard Postal Abbreviation. Required field. If form is present, cannot be zero filled or blank.
	Box 12	State Tax Withheld	9	Numeric	Cannot be negative.

[1099-R](#)

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
	Static	1099-R Identifier	14	Alphanumeric	**2DIL1099-R**
050		Payer's Federal Identification Number	9	Numeric	9 digits only- no hyphens or special characters. Required field. If form is present, cannot be zero filled or blank.
060		Recipient's Identification Number	9	Numeric	9 digits only- no hyphens or special characters. Required field. If form is present, cannot be zero filled or blank. Must be within valid range established by IRS.
240	Box 12	State Tax Withheld	9	Numeric	Cannot be negative.
246	Box 13	State	2	Alpha	Standard Postal Abbreviation. Required field. If form is present, cannot be zero filled or blank.
255	Box 14	State Distribution	9	Numeric	Cannot be negative.

TRAILER

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
	Static	End-of-Barcode Marker	5	Alpha	Value = "EOD".

Refund Delay Conditions

The following conditions may delay refunds and/or change refund amounts.

- Taxpayer owes individual back taxes (refund offset).
- Taxpayer owes delinquent child support (refund offset).
- Taxpayer has certain delinquent federal debt, such as student loans, etc. (refund offset).
- The estimated (ES) tax payments reported on the return do not match the ES tax payments recorded on the IDOR master file.
- Taxpayer is claiming an unallowable or improperly supported deduction.
- Return is received with a valid SSN that belongs to another taxpayer.

Barcode Placement and Example

We try to closely follow 2-D barcode standards finalized by NACTP.

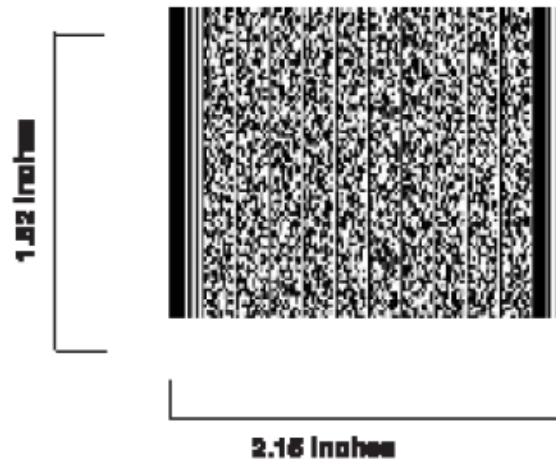
Barcode Requirements:

- The X (horizontal) dimension of the barcode element should range from a minimum of 10 mils to a maximum of 25 mils.
- The minimum Y/X ratio of the barcode element should be 2.
- The minimum error correction level should be 4.
- The minimum DPI for the barcode is 400.

Barcode Placement:

The completed 2-D barcode must be placed on the upper right side portion of the form. The area reserved for the barcode is 2 inches tall and 4.5 inches wide and begins 1.5 inches from the top of the form and 4 inches from the left hand side of the form.

This example is approximately 1.62" x 2.15" and contains about 1,500 characters.



1-D Barcode Content and Parameters

Barcode Content:

- Year – (Position 1)
- Form ID – (Always 600) *(Positions 2-4)
 - For Revision – (Alphanumeric number ranging from 0 to 9 and A through Z assigned sequentially by the vendor starting with 0 for the original release) – (Position 5)
- Page Number – (Position 6)
- Software/Forms Developer Identification Number – (Positions 7-9)

Barcode Parameters:

- Code 39 symbology
- Nine characters (not including the start and stop asterisk)
- 2.5:1 wide narrow ratio
- Height ¼ inch (0.250 inches) (24 points)
- Length 1.447 inches
- An alphanumeric version of the 1-D barcode may appear below the barcode readability
- “X” dimension (the narrowest bar and/or space) must be at least 1.5 pts. (approximately 20 mils or 3/144”)

Barcode Placement:

The barcode must start 6.375 inches from the left edge and must fall between .25 and .375 inches from the bottom edge of the form.

Reproduction Requirements / Testing

Form Requirements:

2-D barcode returns must be

- in the same format as the department produced Form IL-1040,
- the same size – portrait orientation – 8.5” wide by 11” high, and
- printed on white, 20 lb. stock paper

Printing Requirements:

2-D barcode returns must be

- have a blank area beginning 1.5” from the top of the form and ending 3.5 “ from the top of the form,
- have the taxpayer information (i.e., name(s), address, and Social Security Number) printed in the blank area beginning 1.5” from the left edge and 2.25” from the top of the form,
- have a space above the SSN for a deceased indicator. If applicable, “Deceased” and the date of death (e.g., **Deceased mmddyyyy**) must be printed above the deceased taxpayer’s SSN,
- have barcode printed in the blank area .75” from the right edge and 1.5” from the top of the form, and
- have IL-1040-V payment voucher generated if a balance is due. IL-1040-V and checks must be submitted to the department with the IL-1040 2-D barcode return.

Testing and Approval:

- Illinois will provide sample test cases for developers. All seven IL-1040 2-D test cases must be submitted for testing. Test cases must be prepared in accordance with the specifications and instructions found in this document.
- Illinois prefers that the test cases be sent as a PDF file for expediency.
- Testing requires approximately one week from the department’s receipt of the documents. Submitters will be notified as to the acceptability of the test documents.
- Upon approval from the department, a three-digit identification number (if not previously issued) will be assigned to the form’s producer. This identification number must be placed on the bottom, left corner of the 2-D barcode form (near the form’s revision date) in the following format: ID:999. This identification number must be included in the heading on the IL-1040-V payment voucher. (Testing and approval of the IL-1040-V is also necessary. Please see our website for specifications.)