Illinois Department of Revenue

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

Tax Year 2017

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

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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 2017 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 01/01/2017 and 12/31/2017.

6. Do not generate a barcode if the taxpayer is claiming a credit for tax paid to another state while a nonresident or part-year 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 10/10/2017.   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 an IL-1040 line amount comes from a schedule or form, the schedule or form must be present in the 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 an amount in Schedule 1299C, field 0190. -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   If no payment enclosed, mail to: ILLINOIS DEPARTMENT OF REVENUE
    SPRINGFIELD IL 62726-0001   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 2017 Tax Year. The changes are listed below.

IL-1040 – Changed Line 13 tax rate to 4.3549% (.045349)
- Step 6: added Line 13 checkbox for when the taxpayer is using specific accounting and the Schedule SA to calculate their tax
- Step 14: added Firm Name, Firm Street Address, Firm City, Firm State, Firm Zip, Firm Foreign Street Address, Firm Foreign City, Firm Foreign Province or State, Firm Foreign Country, Firm Foreign Postal Code, Firm FEIN, Self Employed Checkbox

Schedule SA – New schedule added for 2017 specific accounting

Schedule G –Added 2 charities:
- Thriving Youth Fund (1e)
- Criminal Justice Information Projects Fund (1f)

W-2 – Added box 9, Verification Code

Schedule IL-EIC – New schedule added for 2017 returns claiming Earned Income Credit

Schedule ICR – increased amount of education credit claimed
- Removed Step 3
- K-12 Education Expense Credit Worksheet - added new column, checkboxes for school type

Schedule M – Added:
- Step 2 – Income attributable to domestic production activities (DPAD)

Schedule NR – Updated Line 33

Schedule 1299-C – Added:
- Step 3 - Research and Development Credit
- Step 3 - Instructional Materials and Supplies Credit, p. 4 (PA 100-0022)

Schedule CR – New schedule added to 2017 2-D barcode layout

Form 1099-OID – Added box 11, Tax-exempt OID

Watermark – Added watermark requirement to be printed on the taxpayer's printed copy of all 2-D barcode returns.

2018 MODIFICATIONS –
THE FIRST FIELD OF EACH FORM (STATIC) IS NOT COUNTED IN THE Form Type Identifiers **FIELDS AND RECORD SIZE.**

2/4/2019 ~~REMOVED THE RESERVED FIELDS – fields 0650, 0660 Schedule NR – fields 0600, 0610 Schedule CR.~~

2/4/2019 ADDED Fields 0650, 0660 Schedule NR – fields 0600, 0610 Schedule CR AND ARE NOT RESERVED FIELDS.

REMOVED NOT APPLICABLE FIELD –field 0190 1299C - Do not generate 2D barcode if an amount is present on this line.
                                              - field 0860 Schedule CR.

FORM TYPE IDENTIFIERS

	FORM TYPE	HEADER	FIELDS	RECORD SIZE
1	Header	T1	1	4
2	IL-1040	**2DIL10402017**	109	1079
3	Schedule SA	**2DILSA**	49	439
4	Schedule G	**2DILG**	8	72
5	Schedule ICR	**2DILICR**	102	1380
6	Schedule M	**2DILM**	70	641
7	Schedule NR	**2DILNR**	100	825
8	IL-1299C	**2DIL1299-C**	18	162
9	Schedule CR	**2DILCR**	84	731
10	Schedule IL-EIC	**2DILEIC**	102	1390
11	IL-4562	**2DIL4562**	15	135
12	W-2	**2DILW-2**	6	53
13	W-2G	**2DILW-2G**	5	38
14	1099-DIV	**2DIL1099-D**	5	38
15	1099-G	**2DIL1099-G**	5	38
16	1099-INT	**2DIL1099-I**	5	38
17	1099-MISC	**2DIL1099-M**	5	38
18	1099-OID	**2DIL1099-O**	6	47
19	1099-R	**2DIL1099-R**	5	38
20	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 2017 Identifier	16	Alphanumeric	**2DIL10402017**
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 11/01/2017".
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 11/01/2017".
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.

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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	Federal Adjusted Gross Income.
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 12.
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.

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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 39.
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 $2,175.
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 Separately.
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 Separately.
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 Separately.
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 Separately.
0430	10d	Total Blind Exemption Allowance	4	Numeric	Cannot be negative.
0440	10	Total Exemption Allowance	5	Numeric	Cannot be negative. Must be blank if IL-1040, is filed as Single, Widowed or Married Filing Separately and Line 1 is > $250,000 or Married Filing Jointly and IL-1040, Line 1 > $500,000
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". If X, Schedule NR must be present
0461	12	Part-year Resident Box	1	Alpha	Blank or "X". If X, Schedule NR must be present

IL-1040

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
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.
0490	13	Tax	9	Numeric	Cannot be negative. Illinois Residents: Multiply Line 11 by 4.3549% (.043549). Nonresidents/Part-year Residents: Enter tax amount from Schedule NR Line 52. If Schedule SA checkbox is X, must equal Schedule SA, Line 25.
0491	13	Schedule SA checkbox	1	Alphanumeric	X or blank. If X, Schedule SA must be present
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	Do not generate barcode if Nonresidents/Part-year Resident and amount of credit is > 0.
0540	17	Credit from Schedule ICR	9	Numeric	Cannot be negative. Must equal Schedule ICR Line 9. Must be blank if IL-1040, is filed as Single, Widowed or Married Filing Separately and Line 1 is > $250,000 or Married Filing Jointly and IL-1040, Line 1 > $500,000
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 21+ Line 22 + Line 23 + Line 24.

IL-1040

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
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. Line 26 amount must equal the total amount of withholding on all forms 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 IL-EIC	9	Numeric	Cannot be negative. Must equal Schedule EIC Line .
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.
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	38a	Direct Deposit Box	1	Alpha	Blank or "X".
0723	38b	Debit Card Box	1	Alpha	Blank or "X".
0724	38c	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.

IL-1040

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
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.
0910		Preparer's Phone Number	10	Numeric	10 digits only - no hyphens or special characters.
0920		Preparer's PTIN	9	Alphanumeric	9 digits only - no hyphens or special characters.
0921		Firm Name	35	Alphanumeric	Firm Name
0922		Firm Street Address	35	Alphanumeric	Firm Street Address
0923		Firm City	20	Alphanumeric	Firm City
0924		Firm State	2	Alphanumeric	Firm State
0925		Firm Zip	9	Alphanumeric	Firm Zip
0926		Foreign Street Address	35	Alphanumeric	No punctuation – Example: "AVE." should be "AVE" and "N." should be "N".
0927		Foreign City	20	Alphanumeric	Allowable special characters are forward slash (/), percent (%), hyphen (-) and space.
0928		Foreign Province or State	15	Alphanumeric	Allowable special characters are forward slash (/), percent (%), hyphen (-) and space.
0929		Foreign Country	15	Alpha	Allowable special character is space. Do not abbreviate.
0930		Foreign Postal Code	15	Alphanumeric	Allowable special characters are forward slash (/), percent (%), hyphen (-) and space.
0931		Firm FEIN	9	Numeric	Firm FEIN
0932		Self Employed Checkbox	1	Alpha	Blank or "X".
0933		Third Party Designee Box	1	Alpha	Blank or "X".
0934		Third Party Designee Name	35	Alphanumeric	Third Party Designee Name.
0935		Third Party Designee Phone Number	10	Numeric	10 digits only- no hyphens or special characters.

Schedule SA

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
	Static	IL Schedule SA Identifier	10	Alphanumeric	**2DILSA**
0100	1A	Federal adjusted gross income (Pre Rate Change)	9	Numeric	IL-1040, Line 1.
0110	1B	Federal adjusted gross income IL-1040 (Post Rate Change)	9	Numeric	IL-1040, Line 1.
0120	2A	Federal Tax-exempt interest and dividend income (Pre Rate Change)	9	Numeric	IL-1040, Line 2.
0130	2B	Federal Tax-exempt interest and dividend income (Post Rate Change)	9	Numeric	IL-1040, Line 2.
0140	3A	Other additions to income IL-1040 (Pre Rate Change)	9	Numeric	IL-1040, Line 3.
0150	3B	Other additions to income IL-1040 (Post Rate Change)	9	Numeric	IL-1040, Line 3.
0160	4A	Total income. Add Lines 1 through 3. (Pre Rate Change)	9	Numeric	IL-1040, Line 4.
0170	4B	Total income. Add Lines 1 through 3. (Post Rate Change)	9	Numeric	IL-1040, Line 4.
0180	5A	Income from Social Security benefits and retirement plans if included in Line 1 (Pre Rate Change)	9	Numeric	IL-1040, Line 5.
0190	5B	Income from Social Security benefits and retirement plans if included in Line 1 (Post Rate Change)	9	Numeric	IL-1040, Line 5.
0200	6A	Illinois Income Tax overpayment included in federal Form 1040, Line 10 (Pre Rate Change)	9	Numeric	IL-1040, Line 6.
0210	6B	Illinois Income Tax overpayment included in federal Form 1040, Line 10 (Post Rate Change)	9	Numeric	IL-1040, Line 6.
0220	7A	Other subtractions to income (Pre Rate Change)	9	Numeric	IL-1040, Line 7.
0230	7B	Other subtractions to income (Post Rate Change)	9	Numeric	IL-1040, Line 7.

Schedule SA

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
0240	8A	Total subtractions. Add Lines 5, 6, and 7. (Pre Rate Change)	9	Numeric	IL-1040, Line 8.
0250	8B	Total subtractions. Add Lines 5, 6, and 7. (Post Rate Change)	9	Numeric	IL-1040, Line 8.
0260	9A	Illinois base income. Subtract Line 8 from Line 4. (Pre Rate Change)	9	Numeric	IL-1040, Line 9.
0270	9B	Illinois base income. Subtract Line 8 from Line 4. (Post Rate Change)	9	Numeric	IL-1040, Line 9.
0280	10A	Nonbusiness income or loss (Pre Rate Change)	9	Numeric	Enter the amount of nonbusiness income or loss included in Line 9. The amount of nonbusiness income is represented in the amounts shown on your Schedule NR, Steps 3 and 4, Column A.
0290	10B	Nonbusiness income or loss (Post Rate Change)	9	Numeric	Enter the amount of nonbusiness income or loss included in Line 9. The amount of nonbusiness income is represented in the amounts shown on your Schedule NR, Steps 3 and 4, Column A.
0300	11A	Business income or loss from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates (Pre Rate Change)	9	Numeric	Enter the amount of business income or loss from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates, as shown on your Schedule NR, Steps 3 and 4, Column A.
0310	11B	Business income or loss from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates (Post Rate Change)	9	Numeric	Enter the amount of business income or loss from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates, as shown on your Schedule NR, Steps 3 and 4, Column A.
0320	12A	Add Lines 10 and 11 (Pre Rate Change)	9	Numeric	Add Lines 10 and 11.
0330	12B	Add Lines 10 and 11 (Post Rate Change)	9	Numeric	Add Lines 10 and 11.
0340	13A	Business income or loss. Subtract Line 12 from Line 9 (Pre Rate Change)	9	Numeric	Business income or loss. Subtract Line 12 from Line 9.
0350	13B	Business income or loss. Subtract Line 12 from Line 9 (Post Rate Change)	9	Numeric	Business income or loss. Subtract Line 12 from Line 9.

Schedule SA

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
0360	14	Enter the total sales everywhere	**9**	Numeric	Enter the amounts calculated on the Business or Farm Income Apportionment Formula (IAF) Worksheet in the Schedule NR instructions.
0370	15	Enter the total sales inside Illinois	9	Numeric	Enter the amounts calculated on the Business or Farm Income Apportionment Formula (IAF) Worksheet in the Schedule NR instructions.
0380	16	**Apportionment factor.** Divide Line 15 by Line 14 and carry to six decimal places.	7	Numeric	Ratio, round to sixth decimal. Ex: 0.9336601 rounds to 0.933660 and is formatted in barcode as 0933660.
0390	17A	Business income or loss apportionable to Illinois. Multiply Line 13 by Line 16, for each column (Pre Rate Change)	9	Numeric	Multiply Line 13 by Line 16
0400	17B	Business income or loss apportionable to Illinois. Multiply Line 13 by Line 16, for each column (Post Rate Change)	9	Numeric	Multiply Line 13 by Line 16
0410	18A	Nonbusiness income or loss allocable to Illinois (Pre Rate Change)	9	Numeric	Enter the amount of nonbusiness income or loss included in Line 9 allocated to Illinois on your Schedule NR, Steps 3 and 4, Column B.
0420	18B	Nonbusiness income or loss allocable to Illinois (Post Rate Change)	9	Numeric	Enter the amount of nonbusiness income or loss included in Line 9 allocated to Illinois on your Schedule NR, Steps 3 and 4, Column B.
0430	19A	Business income or loss apportionable to Illinois from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates (Pre Rate Change)	9	Numeric	Enter the amount of business income or loss apportionable to Illinois from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates, as reported to you on Schedules K-1-P, Partner's or Shareholder's Share of Income, Deductions, Credits, and Recapture, or Schedules K-1-T, Beneficiary's Share of Income and Deductions, Steps 4 and 5, and included in Column B of your Schedule NR.

Schedule SA

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
0440	19B	Business income or loss apportionable to Illinois from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates (Post Rate Change)	**9**	Numeric	Enter the amount of business income or loss apportionable to Illinois from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates, as reported to you on Schedules K-1-P, Partner's or Shareholder's Share of Income, Deductions, Credits, and Recapture, or Schedules K-1-T, Beneficiary's Share of Income and Deductions, Steps 4 and 5, and included in Column B of your Schedule NR.
0450	20A	**Net income or loss allocable to Illinois.** (Pre Rate Change)	9	Numeric	**Residents:** Enter the amounts from Line 9 of each column. (IL-1040, Line 9). **Nonresidents and part-year residents:** Add Lines 17, 18, and 19. (Schedule NR, Line 46).
0460	20B	**Net income or loss allocable to Illinois.** (Post Rate Change)	9	Numeric	**Residents:** Enter the amounts from Line 9 of each column. (IL-1040, Line 9). **Nonresidents and part-year residents:** Add Lines 17, 18, and 19. (Schedule NR, Line 46).
0470	21A	**Exemption allowance** (Pre Rate Change)	9	Numeric	Prorate your exemption allowance between the two separate tax periods based on the number of days in each tax period. • Divide the number of days in each tax period by the total number of days in the tax year. • Round the result to six decimal places. • Multiply the decimal by the total exemption allowance. See Form IL-1040, Line 10 or Schedule NR, Line 50 for your total exemption allowance amount.
0480	21B	**Exemption allowance** (Post Rate Change)	9	Numeric	Prorate your exemption allowance between the two separate tax periods based on the number of days in each tax period. • Divide the number of days in each tax period by the total number of days in the tax year. • Round the result to six decimal places. • Multiply the decimal by the total exemption allowance. See Form IL-1040, Line 10 or Schedule NR, Line 50 for your total exemption allowance amount.

Schedule SA

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
	22A	**Net income.** Subtract Line 21 from Line 20. (IL-1040, Line 11 or Schedule NR, Line 51) (Pre Rate Change)	9	Numeric	Follow the instructions on the form. **The total from Must equal the amount on Columns A and B** Line **20 Form IL-1040, Line 9 or Schedule NR, Line 46** **21 Form IL-1040, Line 10 or Schedule NR, Line 50** **22 Form IL-1040, Line 11 or Schedule NR, Line 51**
	22B	**Net income.** Subtract Line 21 from Line 20. (IL-1040, Line 11 or Schedule NR, Line 51) (Post Rate Change)	9	Numeric	Follow the instructions on the form. **The total from Must equal the amount on Columns A and B** Line **20 Form IL-1040, Line 9 or Schedule NR, Line 46** **21 Form IL-1040, Line 10 or Schedule NR, Line 50** **22 Form IL-1040, Line 11 or Schedule NR, Line 51**
	23A	**If Column B, Line 22 is negative:** enter zero in Column B, Line 23, and enter in Column A, Line 23, the result of adding Column B, Line 22, plus Column A, Line 22. If Column A, Line 22, is also negative do not use this schedule. **If Column B, Line 22 is positive or zero:** enter Column A, Line 22, in Column A, Line 23, and enter Column B, Line 22, in Column B, Line 23. If Column A, Line 23 is negative or zero, do not use this schedule (Post Rate Change)	9	Numeric	Before completing this line, determine if Column B, Line 22 is zero, a positive number, or a negative number and follow the instructions below. **If Column B, Line 22 is negative:** • enter zero in Column B, Line 23, and • enter in Column A, Line 23, the result of adding Column B, Line 22, plus Column A, Line 22. If both Column A, Line 23, and Column B, Line 23 are negative, you have no tax liability to calculate. Do not use this schedule. **If Column B, Line 22 is positive or zero:** • enter Column A, Line 22, in Column A, Line 23, and • enter Column B, Line 22, in Column B, Line 23. If Column A, Line 23, is negative or zero, using Schedule SA instead of using the blended rate will result in a higher tax liability. Do not use this schedule.

Schedule SA

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
0490		**Net income.** Subtract Line 21 from Line 20. (IL-1040, Line 11 or Schedule NR, Line 51) (Pre Rate Change)	9	Numeric	Follow the instructions on the form. **The total from Must equal the amount on Columns A and B** Line **20 Form IL-1040, Line 9 or Schedule NR, Line 46** **21 Form IL-1040, Line 10 or Schedule NR, Line 50** **22 Form IL-1040, Line 11 or Schedule NR, Line 51**
0500	22B	**Net income.** Subtract Line 21 from Line 20. (IL-1040, Line 11 or Schedule NR, Line 51) (Post Rate Change)	9	Numeric	Follow the instructions on the form. **The total from Must equal the amount on Columns A and B** Line **20 Form IL-1040, Line 9 or Schedule NR, Line 46** **21 Form IL-1040, Line 10 or Schedule NR, Line 50** **22 Form IL-1040, Line 11 or Schedule NR, Line 51**
0510	23a	**If Column B, Line 22 is negative:** enter zero in Column B, Line 23, and enter in Column A, Line 23, the result of adding Column B, Line 22, plus Column A, Line 22. If Column A, Line 22, is also negative do not use this schedule. **If Column B, Line 22 is positive or zero:** enter Column A, Line 22, in Column A, Line 23, and enter Column B, Line 22, in Column B, Line 23. If Column A, Line 23 is negative or zero, do not use this schedule (Post Rate Change)	9	Numeric	Before completing this line, determine if Column B, Line 22 is zero, a positive number, or a negative number and follow the instructions below. **If Column B, Line 22 is negative:** • enter zero in Column B, Line 23, and • enter in Column A, Line 23, the result of adding Column B, Line 22, plus Column A, Line 22. If both Column A, Line 23, and Column B, Line 23 are negative, you have no tax liability to calculate. Do not use this schedule. **If Column B, Line 22 is positive or zero:** • enter Column A, Line 22, in Column A, Line 23, and • enter Column B, Line 22, in Column B, Line 23. If Column A, Line 23, is negative or zero, using Schedule SA instead of using the blended rate will result in a higher tax liability. Do not use this schedule.

Schedule SA

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
0520	23B	**If Column B, Line 22 is negative:** enter zero in Column B, Line 23, and enter in Column A, Line 23, the result of adding Column B, Line 22, plus Column A, Line 22. If Column A, Line 22, is also negative do not use this schedule. **If Column B, Line 22 is positive or zero:** enter Column A, Line 22, in Column A, Line 23, and enter Column B, Line 22, in Column B, Line 23. If Column A, Line 23 is negative or zero, do not use this schedule (Post Rate Change)	9	Numeric	Before completing this line, determine if Column B, Line 22 is zero, a positive number, or a negative number and follow the instructions below. **If Column B, Line 22 is negative:** • enter zero in Column B, Line 23, and • enter in Column A, Line 23, the result of adding Column B, Line 22, plus Column A, Line 22. If both Column A, Line 23, and Column B, Line 23 are negative, you have no tax liability to calculate. Do not use this schedule. **If Column B, Line 22 is positive or zero:** • enter Column A, Line 22, in Column A, Line 23, and • enter Column B, Line 22, in Column B, Line 23. If Column A, Line 23, is negative or zero, using Schedule SA instead of using the blended rate will result in a higher tax liability. Do not use this schedule.
0530	24A	**Column A:** Multiply Line 23 by 3.75% (.0375). **Column B:** Multiply Line 23 by 4.95% (.0495) (Pre Rate Change)	9	Numeric	**Column A:** Multiply Line 23 by 3.75% (.0375). **Column B:** Multiply Line 23 by 4.95% (.0495).
0540	24B	**Column A:** Multiply Line 23 by 3.75% (.0375). **Column B:** Multiply Line 23 by 4.95% (.0495) (Post Rate Change)	9	Numeric	**Column A:** Multiply Line 23 by 3.75% (.0375). **Column B:** Multiply Line 23 by 4.95% (.0495).
0550	25	Add Columns A and B, Line 24, and enter the total here and on your Form IL-1040, Line 13, Nonresidents and part-year residents: also enter the total on your Schedule NR, Line 52.	9	Numeric	Add Columns A and B, Line 24.

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	Donation – Diabetes Research	9	Numeric	Cannot be negative.
0637	1e	Donation – Thriving Youth Fund	9	Numeric	Cannot be negative.
0638	1f	Donation – Criminal Justice Information Projects Fund	9	Numeric	Cannot be negative.
0700	2	Total Donations	9	Numeric	Cannot be negative. Sum of Lines 1a through 1f.

Schedule ICR

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
	Static	IL Schedule ICR Identifier	11	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.
0400	4a	IL Property Tax Paid During Tax Year	9	Numeric	Cannot be negative.
0404	4b	County of Property Number 1	12	Alpha	County
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	County
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	County
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 11.
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 $750 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.

Schedule ICR

	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
1200	10a	Student Last Name	20	Alpha	
1201	10a	Student First Name	15	Alpha	
1202	10a	Student SSN	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	10a	Grade (K-12 only)	2	Alphanumeric	Right-justified. Values "K" or 1 through 12. Required field.
1204	10a	School Name	35	Alphanumeric	Allowable special character is: space. Required field.
1205	10a	School City (IL cities only)	20	Alpha	Allowable special character is: space. Required field.
1206	10a	School Type checkbox	1	Alpha	P, N, H or blank.
1209	10a	Total Tuition, Book/Lab Fees	9	Numeric	Cannot be negative.
1210	10b	Student Last Name	20	Alpha	
1211	10b	Student First Name	15	Alpha	
1212	10b	Student SSN	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	10b	Grade (K-12 only)	2	Alphanumeric	Right-justified. Values "K" or 1 through 12. Required field.
1214	10b	School Name	35	Alphanumeric	Allowable special character is: space. Required field.
1215	10b	School City (IL cities only)	20	Alpha	Allowable special character is: space. Required field.
1216	10b	School Type checkbox	1	Alpha	P, N, H or blank.
1219	10b	Total Tuition, Book/Lab Fees	9	Numeric	Cannot be negative.
1220	10c	Student Last Name	20	Alpha	
1221	10c	Student First Name	15	Alpha	
1222	10c	Student SSN	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	10c	Grade (K-12 only)	2	Alphanumeric	Right-justified. Values "K" or 1 through 12. Required field.
1224	10c	School Name	35	Alphanumeric	Allowable special character is: space. Required field.
1225	10c	School City (IL cities only)	20	Alpha	Allowable special character is: space. Required field.
1226	10c	School Type checkbox	1	Alpha	P, N, H or blank.
1229	10c	Total Tuition, Book/Lab Fees	9	Numeric	Cannot be negative.
1230	10d	Student Last Name	20	Alpha	

Schedule ICR

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
1231	10d	Student First Name	15	Alpha	
1232	10d	Student SSN	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	10d	Grade (K-12 only)	2	Alphanumeric	Right-justified. Values "K" or 1 through 12. Required field.
1234	10d	School Name	35	Alphanumeric	Allowable special character is: space. Required field.
1235	10d	School City (IL cities only)	20	Alpha	Allowable special character is: space. Required field.
1236	10d	School Type checkbox	1	Alpha	P, N, H or blank.
1239	10d	Total Tuition, Book/Lab Fees	9	Numeric	Cannot be negative.
1240	10e	Student Last Name	20	Alpha	
1241	10e	Student First Name	15	Alpha	
1242	10e	Student SSN	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	10e	Grade (K-12 only)	2	Alphanumeric	Right-justified. Values "K" or 1 through 12. Required field.
1244	10e	School Name	35	Alphanumeric	Allowable special character is: space. Required field.
1245	10e	School City (IL cities only)	20	Alpha	Allowable special character is: space. Required field.
1246	10e	School Type checkbox	1	Alpha	P, N, H or blank.
1249	10e	Total Tuition, Book/Lab Fees	9	Numeric	Cannot be negative.
1250	10f	Student Last Name	20	Alpha	
1251	10f	Student First Name	15	Alpha	
1252	10f	Student SSN	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	10f	Grade (K-12 only)	2	Alphanumeric	Right-justified. Values "K" or 1 through 12. Required field.
1254	10f	School Name	35	Alphanumeric	Allowable special character is: space. Required field.
1255	10f	School City (IL cities only)	20	Alpha	Allowable special character is: space. Required field.
1256	10f	School Type checkbox	1	Alpha	P, N, H or blank.
1259	10f	Total Tuition, Book/Lab Fees	9	Numeric	Cannot be negative.
1260	10g	Student Last Name	20	Alpha	
1261	10g	Student First Name	15	Alpha	
1262	10g	Student SSN	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.

Schedule ICR

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
1263	10g	Grade (K-12 only)	2	Alphanumeric	Right-justified. Values "K" or 1 through 12. Required field.
1264	10g	School Name	35	Alphanumeric	Allowable special character is: space. Required field.
1265	10g	School City (IL cities only)	20	Alpha	Allowable special character is: space. Required field.
1266	10g	School Type checkbox	1	Alpha	P, N, H or blank.
1269	10g	Total Tuition, Book/Lab Fees	9	Numeric	Cannot be negative.
1270	10h	Student Last Name	20	Alpha	
1271	10h	Student First Name	15	Alpha	
1272	10h	Student SSN	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	10h	Grade (K-12 only)	2	Alphanumeric	Right-justified. Values "K" or 1 through 12. Required field.
1274	10h	School Name	35	Alphanumeric	Allowable special character is: space. Required field.
1275	10h	School City (IL cities only)	20	Alpha	Allowable special character is: space. Required field.
1276	10h	School Type checkbox	1	Alpha	P, N, H or blank.
1279	10h	Total Tuition, Book/Lab Fees	9	Numeric	Cannot be negative.
1280	10i	Student Last Name	20	Alpha	
1281	10i	Student First Name	15	Alpha	
1282	10i	Student SSN	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	10i	Grade (K-12 only)	2	Alphanumeric	Right-justified. Values "K" or 1 through 12. Required field.
1284	10i	School Name	35	Alphanumeric	Allowable special character is: space. Required field.
1285	10i	School City (IL cities only)	20	Alpha	Allowable special character is: space. Required field.
1286	10i	School Type checkbox	1	Alpha	P, N, H or blank.
1289	10i	Total Tuition, Book/Lab Fees	9	Numeric	Cannot be negative.
1290	10j	Student Last Name	20	Alpha	
1291	10j	Student First Name	15	Alpha	
1292	10j	Student SSN	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.

Schedule ICR

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
1293	10j	Grade (K-12 only)	2	Alphanumeric	Right-justified. Values "K" or 1 through 12. Required field.
1294	10j	School Name	35	Alphanumeric	Allowable special character is: space. Required field.
1295	10j	School City (IL cities only)	20	Alpha	Allowable special character is: space. Required field.
1296	10j	School Type checkbox	1	Alpha	P, N, H or blank.
1299	10j	Total Tuition, Book/Lab Fees	9	Numeric	Cannot be negative.
1310	11	Total Amount of Education Expense	9	Numeric	Cannot be negative. Sum of Column G, Lines 10a though 10j.

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 Student-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.
0075	10	Income attributable to domestic production activities under IRC Section 199	9	Numeric	Cannot be negative.
0076	11	Other Income line	20	Alphanumeric	Other Income line.
0080	11	Other Income	9	Numeric	Cannot be negative.
0090	12	Total Additions	9	Numeric	Cannot be negative. Sum of Lines 1 through 11.
0100	13a	"Bright Start" College Savings Pool	9	Numeric	Cannot be negative.
0101	13b	"College Illinois" Prepaid Tuition Program	9	Numeric	Cannot be negative.
0102	13c	"Bright Directions" College Savings Pool	9	Numeric	Cannot be negative.
0110	14	Distributive Share of Subtractions from Partnership, S Corp, Trust, or Estate	9	Numeric	Cannot be negative.
0120	15	Restoration of Amounts Held Under Claim of Right under Internal Revenue Code	9	Numeric	Cannot be negative.
0130	16	Contributions to Job Training Project	9	Numeric	Cannot be negative.
0140	17	Expenses Related to Federal Credits or Federally Tax-exempt Income	9	Numeric	Cannot be negative.
0150	18	Interest Earned on Investments – Home Ownership Made Easy Program	9	Numeric	Cannot be negative.
0160	19	Illinois Special Depreciation Subtraction Amount from IL-4562	9	Numeric	Cannot be negative. Attach IL-4562.
0182	20	Military Pay Earned	9	Numeric	Cannot be negative. Attach military W2.

Schedule M

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
0184	21	U.S. Treasury Bonds, Bills, Notes, Savings Bonds, and U.S. Agency Interest	9	Numeric	Cannot be negative.
0190	22	Valuation Limitation Amount	9	Numeric	Cannot be negative.
0200	23	River Edge Redevelopment Zone and High Impact Business Dividend Subtraction	9	Numeric	Cannot be negative. Attach 1299-C.
0202	24	Subtotal Subtractions	9	Numeric	Cannot be negative. Sum of Lines 13a through Line 23.
0209	25	Subtotal Subtractions Repeated	9	Numeric	Cannot be negative. Must equal Line 24.
0210	26	Recovery of Items Previously Deducted U.S. 1040, Schedule A	9	Numeric	Cannot be negative.
0220	27	Ridesharing Money and Other Benefits	9	Numeric	Cannot be negative.
0230	28	Payment of Life Insurance, Endowment, or Annuity Benefits Received	9	Numeric	Cannot be negative.
0250	29	Lloyds Plan of Operations Income on IL-1065	9	Numeric	Cannot be negative.
0260	30	Income from IL Pre-Need Funeral, Burial, and Cemetery Trusts	9	Numeric	Cannot be negative.
0270	31	Education Loan Repayments for Physicians	9	Numeric	Cannot be negative.
0280	32	Reparations or Amounts Received as a Victim of Persecution	9	Numeric	Cannot be negative.
0290	33a	IL Housing Dev Authority Bonds and Notes	9	Numeric	Cannot be negative.
0300	33b	Tri-County River Valley Development Authority Bonds	9	Numeric	Cannot be negative.
0310	33c	IL Development Finance Authority Bonds, Notes, and Other Obligations	9	Numeric	Cannot be negative.
0320	33d	Quad Cities Regional Economic Development Authority Bonds and Notes	9	Numeric	Cannot be negative.
0330	33e	College Savings Bonds	9	Numeric	Cannot be negative.
0340	33f	Illinois Sports Facilities Authority Bonds	9	Numeric	Cannot be negative.
0350	33g	Higher Education Student Assistance Bonds	9	Numeric	Cannot be negative.
0360	33h	IL Development Finance Authority Bonds under IL Dev. Finance Authority Act	9	Numeric	Cannot be negative.
0370	33i	Rural Bond Bank Act Bonds and Notes	9	Numeric	Cannot be negative.
0380	33j	IL Dev Finance Authority Bonds Issued Under Asbestos Abatement Finance Act	9	Numeric	Cannot be negative.
0390	33k	Quad Cities Interstate Metropolitan Authority Bonds	9	Numeric	Cannot be negative.

Schedule M

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
0400	33l	Southwestern IL Dev Authority Bonds	9	Numeric	Cannot be negative.
0401	33m	Illinois Finance Authority Bonds	9	Numeric	Cannot be negative.
0420	33n	Illinois Power Agency Bonds	9	Numeric	Cannot be negative.
0430	33o	Central IL Economic Dev Authority Bonds	9	Numeric	Cannot be negative.
0440	33p	Eastern IL Economic Dev Authority Bonds	9	Numeric	Cannot be negative.
0450	33q	Southeastern IL Economic Dev Authority Bonds	9	Numeric	Cannot be negative.
0460	33r	Southern IL Economic Dev Authority Bonds	9	Numeric	Cannot be negative.
0470	33s	IL Urban Development Authority Bonds	9	Numeric	Cannot be negative.
0480	33t	Downstate IL Sports Facilities Authority Bonds	9	Numeric	Cannot be negative.
0490	33u	Western IL Economic Dev Authority Bonds	9	Numeric	Cannot be negative.
0500	33v	Upper IL River Valley Dev Authority Bonds	9	Numeric	Cannot be negative.
0505	33w	Will-Kankakee Regional Development Authority Bonds	9	Numeric	Cannot be negative.
0507	33x	Export Development Act of 1983 Bonds	9	Numeric	Cannot be negative.
0510	34a	Guam Bonds	9	Numeric	Cannot be negative.
0520	34b	Puerto Rico Bonds	9	Numeric	Cannot be negative.
0530	34c	Virgin Islands Bonds	9	Numeric	Cannot be negative.
0540	34d	American Samoa Bonds	9	Numeric	Cannot be negative.
0550	34e	Northern Mariana Islands Bonds	9	Numeric	Cannot be negative.
0560	34f	Mutual Mortgage Insurance Fund Bonds	9	Numeric	Cannot be negative.
0570	35	Child's Interest Earned from U.S. Treasury and U.S. Obligations from U.S. Form 8814	9	Numeric	Cannot be negative.
0580	36	Railroad Sick Pay and Unemployment Income	9	Numeric	Cannot be negative.
0590	37	Unjust Imprisonment Compensation	9	Numeric	Cannot be negative.
0600	38	College Savings Plans Distributions	9	Numeric	Cannot be negative.
0630	39	Total Subtractions	9	Numeric	Cannot be negative. Total of Line 25 through 38.

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 = -99999999.
0290	10B	Business Income or Loss	9	Numeric	Max positive amount = 999999999, Max negative amount = -99999999.
0300	11A	Capital Gain or Loss	9	Numeric	Max positive amount = 999999999, Max negative amount = -99999999.
0310	11B	Capital Gain or Loss	9	Numeric	Max positive amount = 999999999, Max negative amount = -99999999.
0320	12A	Other Gains or Losses	9	Numeric	Max positive amount = 999999999, Max negative amount = -99999999.
0330	12B	Other Gains or Losses	9	Numeric	Max positive amount = 999999999, Max negative amount = -99999999.
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 = -99999999.
0390	15B	Rents, Royalties, Partnerships, etc.	9	Numeric	Max positive amount = 999999999, Max negative amount = -99999999.
0400	16A	Farm Income or Loss	9	Numeric	Max positive amount = 999999999, Max negative amount = -99999999.
0410	16B	Farm Income or Loss	9	Numeric	Max positive amount = 999999999, Max negative amount = -99999999.
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 = -99999999.
0470	19B	Other Income	9	Numeric	Max positive amount = 999999999, Max negative amount = -99999999.

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 = -99999999. Sum of Lines 5B through 19B.
0487	21B	Illinois Portion of Federal Total Income repeated	9	Numeric	Max positive amount = 999999999, Max negative amount = -99999999. 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	IRA 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.

Schedule NR

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
0680	37A	Adjusted Gross Income as Reported on IL-1040, Line 1	9	Numeric	Max positive amount = 999999999, Max negative amount = -99999999.
0690	38B	Illinois Portion of Federal AGI	9	Numeric	Max positive amount = 999999999, Max negative amount = -99999999. 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 = -99999999. Sum of Lines 38B through Line 40B.
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 10000. 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 * 4.3549% (0.043549).

Schedule 1299-C

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
	Static	IL Schedule 1299-C Identifier	14	Alphanumeric	**2DIL1299-C**
0020	Step 2 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	EDGE Tax Credit	9	Numeric	Cannot be negative.
0090	Step 3 Section B Line 17	Tax Credit for Affordable Housing Donations	9	Numeric	Cannot be negative.
0100	Step 3 Section B Line 26	Research and Development Credit	9	Numeric	Cannot be negative.
0110	Step 3 Section B Line 29	Ex-Felons Jobs Credit	9	Numeric	Cannot be negative.
0120	Step 3 Section B Line 32	Student-Assistance Contribution Credit	9	Numeric	Cannot be negative.
0130	Step 3 Section B Line 35	New Markets Credit	9	Numeric	Cannot be negative.
0140	Step 3 Section B Line 38	Angel Investment Credit	9	Numeric	Cannot be negative.
0150	Step 3 Section B Line 41	River Edge Historic Preservation Credit	9	Numeric	Cannot be negative.
0160	Step 3 Section B Line 44	Live Theater Production Tax Credit	9	Numeric	Cannot be negative.
0170	Step 3 Section B Line 51	Hospital Credit	9	Numeric	Cannot be negative.
0180	Step 3 Section B Line 53	Instructional Materials and Supplies Credit	9	Numeric	Cannot be negative.

Schedule CR

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
	Static	**IL Schedule CR Identifier**	**10**	**Alphanumeric**	****2DILCR****
0100	1A	Wages, salaries, tips, etc.	9	Numeric	Federal 1040 or 1040A, Line 7 or 1040EZ, Line 1 Wages, salaries, tips, etc.; cannot be negative.
0110	1B	Wages, salaries, tips, etc.	9	Numeric	Non-Illinois portion of Federal 1040 or 1040A, Line 7 or 1040EZ, Line 1 Wages, salaries, tips, etc.; cannot be negative or > line 1A.
0120	2A	Taxable interest	9	Numeric	Federal 1040 or 1040A, Line 8a or 1040EZ, Line 2 Taxable interest; cannot be negative.
0130	2B	Taxable interest	9	Numeric	Non-Illinois portion of Federal 1040 or 1040A, Line 8a or 1040EZ, Line 2 Taxable interest; cannot be negative or > Line 2A.
0140	3A	Ordinary dividends	9	Numeric	Federal 1040 or 1040A, Line 9a Ordinary dividends; cannot be negative
0150	3B	Ordinary dividends	9	Numeric	Non-Illinois portion of Federal 1040 or 1040A, Line 9a Ordinary dividends; cannot be negative or > Line 3A.
0160	4A	Taxable refunds, credits, or offsets of state and local income tax	9	Numeric	Federal 1040, Line 10 Taxable refunds, credits, or offsets of state and local income tax; cannot be negative.
0170	5A	Alimony received	9	Numeric	Federal 1040, Line 11 Alimony received; cannot be negative.
0180	6A	Business income or loss	9	Numeric	Federal 1040, Line 12 Business income or loss
0190	6B	Business income or loss	9	Numeric	Non-Illinois portion of Federal 1040, Line 12 Business income or loss.
0200	7A	Capital gain or loss	9	Numeric	Federal 1040, Line 13 or 1040A, Line 10 Capital gain or loss
0210	7B	Capital gain or loss	9	Numeric	Non-Illinois portion of Federal 1040, Line 13 or 1040A, Line 10 Capital gain or loss
0220	8A	Other gains or loss	9	Numeric	Federal 1040, Line 14 Other gains or loss
0230	8B	Other gains or loss	9	Numeric	Non-Illinois portion of Federal 1040, Line 14 Other gains or loss
0240	9A	Taxable IRA distributions	9	Numeric	Federal 1040, Line 15b or 1040A, Line 11b Taxable IRA distributions
0250	10A	Taxable pensions and annuities	9	Numeric	Federal 1040, Line 16b or 1040A, Line 12b Taxable pensions and annuities

Schedule CR

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
0260	11A	Rental real estate, royalties, partnerships, S corporations, estates, trusts, etc.	9	Numeric	Federal 1040, Line 17 Rental real estate, royalties, partnerships, S corporations, estates, trusts, etc.
0270	11B	Rental real estate, royalties, partnerships, S corporations, estates, trusts, etc.	9	Numeric	Non-Illinois portion of Federal 1040, Line 17 Rental real estate, royalties, partnerships, S corporations, estates, trusts, etc.
0280	12A	Farm income or loss.	9	Numeric	Federal 1040, Line 18 Farm income or loss
0290	12B	Farm income or loss.	9	Numeric	Non-Illinois portion of Federal 1040, Line 18 Farm income or loss
0300	13A	Unemployment compensation and Alaska Permanent Fund dividends	9	Numeric	Federal 1040, Line 19 or Federal 1040A, Line 13 or 1040EZ, Line 3 Unemployment compensation and Alaska Permanent Fund dividends
0310	13B	Unemployment compensation and Alaska Permanent Fund dividends	9	Numeric	Non-Illinois portion of Federal 1040, Line 19 or Federal 1040A, Line 13 or 1040EZ, Line 3 Unemployment compensation and Alaska Permanent Fund dividends
0320	14A	Taxable Social Security benefits	9	Numeric	Federal 1040, Line 20b or 1040A, Line 14b Taxable Social Security benefits
0330	15 Line	Federal 1040, Line 21 Other Income line	20	Alphanumeric	Federal 1040, Line 21 Other Income line
0340	15A	Other Income	9	Numeric	Federal 1040, Line 21 Other Income
0350	15B	Other Income	9	Numeric	Non-Illinois portion of Federal 1040, Line 21
0360	16A	Total of Line 1A through Line 15A	9	Numeric	Total of Line 1A, Wages, salaries, tips, etc. through Line 15A, Other Income
0370	16B	Total of Line 1B through Line 15B	9	Numeric	Total of Line 1B, Non-Illinois Wages, salaries, tips, etc. through Line 15B, Non-Illinois Other income
0380	18A	Educator expenses	9	Numeric	Federal 1040, Line 23 or 1040A, Line 16 Educator expenses
0390	18B	Educator expenses	9	Numeric	Non-Illinois portion of Federal 1040, Line 23 or 1040A, Line 16 Educator expenses
0400	19A	Certain business expenses of reservists, performing artists, and fee-based government officials	9	Numeric	Federal 1040, Line 24 Certain business expenses of reservists, performing artists, and fee-based government officials
0410	19B	Certain business expenses of reservists, performing artists, and fee-based government officials	9	Numeric	Non-Illinois portion of Federal 1040, Line 24 Certain business expenses of reservists, performing artists, and fee-based government officials

Schedule CR

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
0420	20A	Health savings account deduction	9	Numeric	Federal 1040, Line 25 Health savings account deduction
0430	20B	Health savings account deduction	9	Numeric	Non-Illinois portion of Federal 1040, Line 25 Health savings account deduction
0440	21A	Moving expenses	9	Numeric	Federal 1040, Line 26 Moving expenses
0450	21B	Moving expenses	9	Numeric	Non-Illinois portion of Federal 1040, Line 26 Moving expenses
0460	22A	Deductible part of self-employment tax	9	Numeric	Federal 1040, Line 27 Deductible part of self-employment tax
0470	22B	Deductible part of self-employment tax	9	Numeric	Non-Illinois portion of Federal 1040, Line 27 Deductible part of self-employment tax
0480	23A	Self-employed (SEP), SIMPLE, and qualified plans	9	Numeric	Federal 1040, Line 28 Self-employed (SEP), SIMPLE, and qualified plans
0490	23B	Self-employed (SEP), SIMPLE, and qualified plans	9	Numeric	Non-Illinois portion of Federal 1040, Line 28 Self-employed (SEP) , SIMPLE, and qualified plans
0500	24A	Self-employed health insurance deduction	9	Numeric	Federal 1040, Line 29 Self-employed health insurance deduction
0510	24B	Self-employed health insurance deduction	9	Numeric	Non-Illinois portion of Federal 1040, Line 29 Self-employed health insurance deduction
0520	25A	Penalty on early withdrawal of savings	9	Numeric	Federal 1040, Line 30 Penalty on early withdrawal of savings
0530	25B	Penalty on early withdrawal of savings	9	Numeric	Non-Illinois portion of Federal 1040, Line 30 Penalty on early withdrawal of savings
0540	26A	Alimony paid	9	Numeric	Federal 1040, Line 31a Alimony paid
0550	26B	Alimony paid	9	Numeric	Non-Illinois portion of Federal 1040, Line 31a Alimony paid
0560	27A	IRA deduction	9	Numeric	Federal 1040, Line 32 or 1040A, Line 17 IRA deduction
0570	27B	IRA deduction	9	Numeric	Non-Illinois portion of Federal 1040, Line 32 or 1040A, Line 17 IRA deduction
0580	28A	Student loan interest deduction	9	Numeric	Federal 1040, Line 33 or 1040A, Line 18 Student loan interest deduction
0590	28B	Student loan interest deduction	9	Numeric	Non-Illinois portion Federal 1040, Line 33 or 1040A, Line 18 Student loan interest deduction

Schedule CR

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
0600	29A	Tuition and fees	9	Numeric	Federal Form 1040, Line 34; or 1040A, Line 19 Tuition and fees.
0610	29B	Tuition and fees	9	Numeric	Non-Illinois portion of Federal Form 1040, Line 34; or 1040A, Line 19 Tuition and fees.
0620	30A	Domestic production activities deduction	9	Numeric	Federal 1040, Line 35 Domestic production activities deduction.
0630	30B	Domestic production activities deduction	9	Numeric	Non-Illinois portion of Federal 1040, Line 35 Domestic production activities deduction.
0640	31A	Other adjustments	9	Numeric	Other adjustments; cannot be negative.
0650	31B	Other adjustments	9	Numeric	Non-Illinois portion of Other adjustments; cannot be negative.
0660	32A	Total of Line 18A through 31A	9	Numeric	Total of Line 18A, Deduction for Educator Expenses through Line 31A, Other adjustments.
0670	32B	Total of Line 18B through 31B	9	Numeric	Total of Line 18B, Non-Illinois Deduction for Educator Expenses through Line 31B, Non-Illinois Other adjustments.
0680	33A	Line 16A, Federal total income minus Line 32A	9	Numeric	Line 16A, Federal total income minus Line 32A, Federal adjustments to income.
0690	33B	Line 16B, Non-Illinois Federal total income minus Line 32B	9	Numeric	Line 16B, Non-Illinois Federal total income minus Line 32B, Non-Illinois Federal adjustments to income.
0700	34A	Federally tax-exempt interest and dividend income amount	9	Numeric	Federally tax-exempt interest and dividend income amount from Form IL-1040, Line 2.
0710	34B	Federally tax-exempt interest and dividend income amount	9	Numeric	Non-Illinois portion of Federally tax-exempt interest and dividend income amount.
0720	35A	Other additions amount	9	Numeric	Other additions amount from Form IL-1040, Line 3.
0730	35B	Other additions amount	9	Numeric	Non-Illinois portion of Other additions amount.
0740	36A	Total of Lines 33A, Federal AGI through Line 35A, Other additions	9	Numeric	Total of Lines 33A, Federal AGI through Line 35A, Other additions.
0750	36B	Total of Lines 33B, Federal AGI through Line 35A, Other additions	9	Numeric	Total of Lines 33B, Non-Illinois Federal AGI through Line 35B, Non-Illinois Other additions.
0760	37A	Federally taxed Social Security and retirement income amount	9	Numeric	Federally taxed Social Security and retirement income amount from Form IL-1040, Line 5.
0770	37B	Federally taxed Social Security and retirement income amount	9	Numeric	Non-Illinois portion of Federally taxed Social Security and retirement income amount.
0780	38A	Illinois Income Tax Overpayment	9	Numeric	Illinois Income Tax Overpayment amount from Form IL-1040, Line 6.
0790	39A	Other subtractions	9	Numeric	Other subtractions amount from Form IL 1040, Line 7.

Schedule CR

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
0800	39B	Other subtractions	9	Numeric	Non-Illinois portion of Other subtractions amount; cannot be negative or greater than Line 39A, Other subtractions.
0810	40A	Add Column A, Lines 37 through 39	9	Numeric	Total of Lines 37A, Federally taxed Social Security and retirement income through Line 39A, Other subtractions.
0820	40B	Add Column B, Lines 37 through 39	9	Numeric	Total of Lines 37B, Federally taxed Social Security and retirement income through Line 39B, Non-Illinois, Other subtractions.
0830	41A	Line 36A, Total income minus Line 40A	9	Numeric	Line 36A, Total income minus Line 40A, Total subtractions; if calculates to a negative, enter zero.
0840	41B	Line 36B, Non-Illinois Total income minus Line 40B	9	Numeric	Line 36B, Non-Illinois Total income minus Line 40B, Non-Illinois Total subtractions; if calculates to a negative, enter zero.
0850	43B	Line 41B, Non-Illinois Base Income divided by Line 41A, Base Income	5	Numeric	Line 41B, Non-Illinois Base Income divided by Line 41A, Base Income; round to three decimal places. Ex: 0.93366 rounds to 0.934 and is formatted in barcode as 09340. If Line 41B is greater than Line 41A, Line 43 must equal "10000".
0870	50	Resident of Iowa	1	Numeric	"X", or blank
0880	50	Resident of Kentucky	1	Numeric	"X", or blank
0890	50	Resident of Michigan	1	Numeric	"X", or blank
0900	50	Resident of Wisconsin	1	Numeric	"X", or blank
0910	51	Total income tax paid to other states on Illinois base income	9	Numeric	Total income tax paid to other states on Illinois base income.
0920	52	Illinois tax due from Form IL-1040, Line 13	9	Numeric	Illinois tax due from Form IL-1040, Line 13. Full-year Illinois residents only. Cannot be negative.
0930	54	Schedule CR, Line 52 times the ratio from Line 43	9	Numeric	Schedule CR, Line 52 times the ratio from Line 43.
0940	55	The lesser amount of Line 51, Total Tax Paid To Other States or Line 54, IL Tax Eligible For Credit	9	Numeric	The lesser amount of Line 51, Total Tax Paid To Other States or Line 54, IL Tax Eligible For Credit.

Schedule IL-EIC

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
	Static	IL Schedule EIC Identifier	11	Alphanumeric	**2DILEIC**
0100	Step 2 Line 1	Enter your wages, salaries and tips from your federal Form 1040 or 1040A, Line 7: or 1040EZ, Line 1.	9	Numeric	Enter your wages, salaries and tips from your federal Form 1040 or 1040A, Line 7: or 1040EZ, Line 1.
0110	Step 2 Line 2	Enter your business income or (loss) from your federal Form 1040, Line 12.	9	Numeric	Enter your business income or (loss) from your federal Form 1040, Line 12.
0120	Step 2 Line 2a	Does your occupation require a city, state, or county issued professional license, registration, or certification?	1	Alpha	"Y" if you checked "Yes" or "N" if you checked "No".
0130	Step 2 Line 2b Table	If you answered "Yes" to Line 2a, you must enter the name of the issuing agency	60	Alpha	If you answered "Yes" to Line 2a, you must enter the name of the issuing agency.
0140	Step 2 Line 2b Table	If you answered "Yes" to Line 2a, you must enter the license, registration, or certificate number.	25	Alphanumeric	If you answered "Yes" to Line 2a, you must enter the license, registration, or certificate number.
0150	Step 2 Line 2b Table	If you answered "Yes" to Line 2a, you must enter the name of the issuing agency	60	Alpha	Must be blank if Line 2a is "No" and field 0130 is blank.
0160	Step 2 Line 2b Table	If you answered "Yes" to Line 2a, you must enter the license, registration, or certificate number.	25	Alphanumeric	If field 0150 is present, this line is required; otherwise line must be blank.
0170	Step 2 Line 2b Table	If you answered "Yes" to Line 2a, you must enter the name of the issuing agency	60	Alpha	Must be blank if Line 2a is "No" and field 0150 is blank
0180	Step 2 Line 2b Table	If you answered "Yes" to Line 2a, you must enter the license, registration, or certificate number.	25	Alphanumeric	If field 0170 is present, this line is required; otherwise line must be blank.
0190	Step 2 Line 2b Table	If you answered "Yes" to Line 2a, you must enter the name of the issuing agency	60	Alpha	Must be blank if Line 2a is "No" and field 0170 is blank
0200	Step 2 Line 2b Table	If you answered "Yes" to Line 2a, you must enter the license, registration, or certificate number.	25	Alphanumeric	If field 0190 is present, this line is required; otherwise line must be blank.

Schedule IL-EIC

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
0210	Step 2 Line 2b Table	If you answered "Yes" to Line 2a, you must enter the name of the issuing agency	60	Alpha	Must be blank if Line 2a is "No" and field 0190 is blank
0220	Step 2 Line 2b Table	If you answered "Yes" to Line 2a, you must enter the license, registration, or certificate number.	25	Alphanumeric	If field 0210 is present, this line is required; otherwise line must be blank.
0230	Step 2 Line 2b Table	If you answered "Yes" to Line 2a, you must enter the name of the issuing agency	60	Alpha	Must be blank if Line 2a is "No" and field 210 is blank
0240	Step 2 Line 2b Table	If you answered "Yes" to Line 2a, you must enter the license, registration, or certificate number.	25	Alphanumeric	If field 0230 is present, this line is required; otherwise line must be blank.
0250	Step 2 Line 3	If you are filing your 2017 federal return as married filing jointly but are filing your 2017 Illinois return as married filing separately, enter your federal adjusted gross income (AGI) from your married filing jointly federal Form 1040, Line 37; 1040A, Line 21; or 1040EZ, Line 4.	9	Numeric	Must be blank if return is not married filing separately. Must be present if return is married filing separately.
0260	Step 2 Line 3a	Spouse Social Security number	9	Numeric	If you entered an amount on line 3, you must enter your spouse's social security number. Must be 9 digits only and within valid range established by IRS.
0270	Step 2 Line 4	Is the statutory employee box marked on your W-2, Wage and Tax Statement Box 13?	1	Alpha	"Y" if you checked "Yes" or "N" if you checked "No".
0280	Step 3 Table	Child's First name	20	Alpha	Child's First name
0290		Child's Last name	20	Alpha	Child's Last name
0300		Child's Social Security number	9	Numeric	Child's Social Security number. Must be 9 digits only and within valid range established by IRS.
0310		Child's relationship to you	20	Alphanumeric	Child's relationship to you
0320		Child's date of birth	8	Numeric	YYYYMMDD - Child's date of birth
0330		Full Time Student	1	Alpha	"X" or blank
0340		Person With Disabilities	1	Alpha	"X" or blank
0350		Number of months the child lived with you in Illinois during 2017	2	Numeric	Number of months the child lived with you in Illinois during 2017, cannot be > 12.

Schedule IL-EIC

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
0360	Step 3 Table	Child's First name	20	Alpha	Child's First name
0370		Child's Last name	20	Alpha	Child's Last name
0380		Child's Social Security number	9	Numeric	Child's Social Security number. Must be 9 digits only and within valid range established by IRS.
0390		Child's relationship to you	20	Alphanumeric	Child's relationship to you
0400		Child's date of birth	8	Numeric	YYYYMMDD - Child's date of birth
0410		Full Time Student	1	Alpha	"X" or blank
0420		Person With Disabilities	1	Alpha	"X" or blank
0430		Number of months the child lived with you in Illinois during 2017	2	Numeric	Number of months the child lived with you in Illinois during 2017, cannot be > 12.
0440	Step 3 Table	Child's First name	20	Alpha	Child's First name
0450		Child's Last name	20	Alpha	Child's Last name
0460		Child's Social Security number	9	Numeric	Child's Social Security number. Must be 9 digits only and within valid range established by IRS.
0470		Child's relationship to you	20	Alphanumeric	Child's relationship to you
0480		Child's date of birth	8	Numeric	YYYYMMDD - Child's date of birth
0490		Full Time Student	1	Alpha	"X" or blank
0500		Person With Disabilities	1	Alpha	"X" or blank
0510		Number of months the child lived with you in Illinois during 2017	2	Numeric	Number of months the child lived with you in Illinois during 2017, cannot be > 12.
0520	Step 3 Table	Child's First name	20	Alpha	Child's First name
0530		Child's Last name	20	Alpha	Child's Last name
0540		Child's Social Security number	9	Numeric	Child's Social Security number. Must be 9 digits only and within valid range established by IRS.
0550		Child's relationship to you	20	Alphanumeric	Child's relationship to you
0560		Child's date of birth	8	Numeric	YYYYMMDD - Child's date of birth
0570		Full Time Student	1	Alpha	"X" or blank
0580		Person With Disabilities	1	Alpha	"X" or blank
0590		Number of months the child lived with you in Illinois during 2017	2	Numeric	Number of months the child lived with you in Illinois during 2017, cannot be > 12.

Schedule IL-EIC

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
0600	Step 3 Table	Child's First name	20	Alpha	Child's First name
0610		Child's Last name	20	Alpha	Child's Last name
0620		Child's Social Security number	9	Numeric	Child's Social Security number. Must be 9 digits only and within valid range established by IRS.
0630		Child's relationship to you	20	Alphanumeric	Child's relationship to you
0640		Child's date of birth	8	Numeric	YYYYMMDD - Child's date of birth
0650		Full Time Student	1	Alpha	"X" or blank
0660		Person With Disabilities	1	Alpha	"X" or blank
0670		Number of months the child lived with you in Illinois during 2017	2	Numeric	Number of months the child lived with you in Illinois during 2017, cannot be > 12.
0680	Step 3 Table	Child's First name	20	Alpha	Child's First name
0690		Child's Last name	20	Alpha	Child's Last name
0700		Child's Social Security number	9	Numeric	Child's Social Security number. Must be 9 digits only and within valid range established by IRS.
0710		Child's relationship to you	20	Alphanumeric	Child's relationship to you
0720		Child's date of birth	8	Numeric	YYYYMMDD - Child's date of birth
0730		Full Time Student	1	Alpha	"X" or blank
0740		Person With Disabilities	1	Alpha	"X" or blank
0750		Number of months the child lived with you in Illinois during 2017	2	Numeric	Number of months the child lived with you in Illinois during 2017, cannot be > 12.
0760	Step 3 Table	Child's First name	20	Alpha	Child's First name
0770		Child's Last name	20	Alpha	Child's Last name
0780		Child's Social Security number	9	Numeric	Child's Social Security number. Must be 9 digits only and within valid range established by IRS.
0790		Child's relationship to you	20	Alphanumeric	Child's relationship to you
0800		Child's date of birth	8	Numeric	YYYYMMDD - Child's date of birth
0810		Full Time Student	1	Alpha	"X" or blank
0820		Person With Disabilities	1	Alpha	"X" or blank
0830		Number of months the child lived with you in Illinois during 2017	2	Numeric	Number of months the child lived with you in Illinois during 2017, cannot be > 12.

Schedule IL-EIC

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
0840	Step 3 Table	Child's First name	20	Alpha	Child's First name
0850		Child's Last name	20	Alpha	Child's Last name
0860		Child's Social Security number	9	Numeric	Child's Social Security number. Must be 9 digits only and within valid range established by IRS.
0870		Child's relationship to you	20	Alphanumeric	Child's relationship to you
0880		Child's date of birth	8	Numeric	YYYYMMDD - Child's date of birth
0890		Full Time Student	1	Alpha	"X" or blank
0900		Person With Disabilities	1	Alpha	"X" or blank
0910		Number of months the child lived with you in Illinois during 2017	2	Numeric	Number of months the child lived with you in Illinois during 2017, cannot be > 12.
0920	Step 3 Table	Child's First name	20	Alpha	Child's First name
0930		Child's Last name	20	Alpha	Child's Last name
0940		Child's Social Security number	9	Numeric	Child's Social Security number. Must be 9 digits only and within valid range established by IRS.
0950		Child's relationship to you	20	Alphanumeric	Child's relationship to you
0960		Child's date of birth	8	Numeric	YYYYMMDD - Child's date of birth
0970		Full Time Student	1	Alpha	"X" or blank
0980		Person With Disabilities	1	Alpha	"X" or blank
0990		Number of months the child lived with you in Illinois during 2017	2	Numeric	Number of months the child lived with you in Illinois during 2017, cannot be > 12.
1000	Step 3 Table	Child's First name	20	Alpha	Child's First name
1010		Child's Last name	20	Alpha	Child's Last name
1020		Child's Social Security number	9	Numeric	Child's Social Security number. Must be 9 digits only and within valid range established by IRS.
1030		Child's relationship to you	20	Alphanumeric	Child's relationship to you
1040		Child's date of birth	8	Numeric	YYYYMMDD - Child's date of birth
1050		Full Time Student	1	Alpha	"X" or blank
1060		Person With Disabilities	1	Alpha	"X" or blank
1070		Number of months the child lived with you in Illinois during 2017	2	Numeric	Number of months the child lived with you in Illinois during 2017, cannot be > 12.

Schedule IL-EIC

Field #	Line #	Description	Field Size	Field Type	Comments, Acceptable Values
1080	Step 4 Line 5	Enter the amount of federal Earned Income Credit from your federal Form 1040, Line 66a; 1040A, Line 42a; or 1040EZ, Line 8a	9	Numeric	Enter the amount of federal Earned Income Credit from your federal Form 1040, Line 66a; 1040A, Line 42a; or 1040EZ, Line 8a
1090	Step 4 Line 6	Multiply the amount on Line 5 by 14% (.14).	9	Numeric	Multiply the amount on Line 5 by 14% (.14).
1100	Step 4 Line 7	Illinois residents: Enter 1.0 Nonresidents and part-year residents: Enter the decimal from Schedule NR, Line 48.	5	Numeric	Illinois residents: Enter 10000 Nonresidents and part-year residents: Enter the decimal from Schedule NR, Line 48.
1110	Step 4 Line 8	Multiply Line 6 by the decimal on Line 7. This is your Illinois Earned Income Credit. Enter this amount here and on your Form IL-1040, Line 29.	9	Numeric	Multiply Line 6 by the decimal on Line 7. This is your Illinois Earned Income Credit. Enter this amount here and on your Form IL-1040, Line 29.

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	Tax year on/before 12-31-05: Multiply Line 7c by 42.9% (0.429) Tax year ending after 12-31-05: Enter amount from Line 7c	9	Numeric	Cannot be negative.
0089	8	Add Lines 6 and 7d	9	Numeric	Cannot be negative.
0090	9	Last year of regular depreciation only: Illinois special depreciations addition reported on any prior year form IL-4562	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 a	Employee's SSN	9	Numeric	9 digits only – no hyphens or special characters. Required field. Must be within valid range established by IRS. If form is present, cannot be zero filled or blank.
090	Box 9	Verification code	15	Alphanumeric	Verification code -code will be displayed in four groups of four alphanumeric characters, separated by hyphens. Example: XXXX-XXXX-XXXX-XXXX.
370	Box 15	State	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	Reportable 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. If form is present, cannot be zero filled or blank.
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**
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 1a	Total Ordinary Dividends	9	Numeric	Cannot be negative.
0190	Box 12	State	2	Alpha	Standard Postal Abbreviation. Required field. If form is present, cannot be zero filled or blank.
0192	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****
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	Interest Income	9	Numeric	Cannot be negative.
0190	Box 15	State	2	Alpha	Standard Postal Abbreviation. Required field. If form is present, cannot be zero filled or blank.
0192	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****
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 18	State Income	9	Numeric	Cannot be negative.
0190	Box 17	State	2	Alpha	Standard Postal Abbreviation. Required field. If form is present, cannot be zero filled or blank.
0192	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****
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	Original Issue Discount for 2017	9	Numeric	Cannot be negative.
0190	Box 11	Tax-exempt OID	9	Numeric	Tax-exempt OID
0192	Box 12	State	2	Alpha	Standard Postal Abbreviation. Required field. If form is present, cannot be zero filled or blank.
0194	Box 14	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.
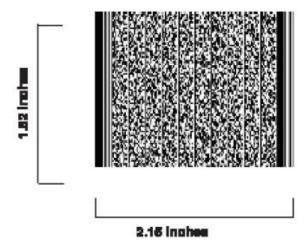
Barcode Requirements:
- The X (horizontal) dimension of the barcode element should range from a minimum of 10 mils to a maximum of 25 mils.
- The minimum Y/X ratio of the barcode element should be 2.
- The minimum error correction level should be 4.
- The minimum DPI for the barcode is 400.

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

- 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.

Watermark Requirements:

- All 2-D barcode returns must have a watermark added to the taxpayer's printed copy.
    - For all 2-D forms and schedules, except page 2 of the IL-1040, the watermark should read: **"NO HANDWRITTEN ENTRIES ON THIS FORM."**
    - For page 2 of the IL-1040, the watermark should read: **"NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE ON THIS FORM."**
    - The watermark will be located along the right hand margin of each page of the IL-1040 and all supporting forms and schedules.
    - The watermark should be at least 1/8" from the data entry boxes on all forms and schedules.

Testing and Approval:

- Illinois will provide sample test cases for developers.
- 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.)
- You must have your test package approved by Illinois Department of Revenue **before** you can begin preparing 2-D returns.