**Section 105.110 Exclusions from Electronic Filing**

The following types of returns are excluded from electronic filing:

a) Returns from individuals or firms who have not been accepted as electronic return originators (EROs) or transmitters (see Section 105.200);

b) Returns requiring forms or schedules not listed in Section 105.100(b). These exclusions can be identified by amounts on the following IL-1040 return lines:

1) Other Subtractions

2) Credit for Taxes Paid to Other States

3) Tax Credits from Schedule 1299-C

4) IL-2210 Penalty;

c) Returns that include Internal Revenue Service (IRS) or Illinois forms 4852, or any other substitute wage and tax statement used to verify withholding;

d) Returns that require attachments other than IRS Form 1040 or 1040A, Page 1, to verify IL-1040 subtractions for federally taxed retirement and Social Security;

e) Returns that require attachments other than IRS Schedule B or Schedule 1, to verify IL-1040 subtractions for U.S. government obligations;

f) Decedent returns, including joint returns filed by surviving spouses;

g) Fiscal year returns;

h) Prior year returns;

i) Amended or corrected returns;

j) Returns with dollars and cents entries (only whole dollar amounts will be accepted);

k) Returns containing more than:

1) 1 Schedule NR

2) 20 W-2s

3) 30 W-2Gs

4) 10 1099-Rs

5) 30 statements; and

l) On-line returns of individual taxpayers that do not have a Department assigned IL-PIN.

(Source: Amended at 24 Ill. Reg. 6582, effective April 10, 2000)