



Commonwealth of Massachusetts

Department of Revenue

Handbook for Reproduction of Department of Revenue Forms

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Section 1

Reproduction of Department of Revenue Forms

This publication outlines the procedures for submitting substitute forms for approval. In addition, it sets out the Department of Revenue's (Department) requirements for acceptable reproduced copies of tax returns and supporting schedules for filing. Also, it discusses which forms may be reproduced by computerized tax processors, commercial printers and others who wish to provide facsimile copies of official Department forms, and how they may reproduce them. This document would be the "first read" for anyone intending to reproduce Department documents. Other documents speaking to Income tax forms, coupons etc. will have greater detail and be more up to date. When there is conflicting information given between this and any other publication, the other publication will take precedent. See Appendix A for information about gaining access to other documents relating to reproducing, testing and acceptance of reproduced (vendor) forms.

1. Contact Info

[Bank of America, Coma Lockbox MA5-527-02-07; attn. Amoryll Cooper, 2 Morrissey Blvd., Dorchester, MA 02125-3312.](mailto:dorforms@dor.state.ma.us)

Certain Coupons require BOA approval as well as DOR approval.

dorforms@dor.state.ma.us

Forms Group - Massachusetts tax forms or publications and general questions.

anfitformsapproval@dor.state.ma.us

Approval Group – Massachusetts tax forms or publications, vendor testing requirements and general questions. Request access to FTA State Exchange System. (See Appendix A)

Contact Center 617-887-6367

Contact Center is for tax related questions, policy clarification and any legal questions a software development company may have. Be sure to identify yourself as a software vendor looking for a Subject Matter Expert (SME) for a specific question.

1.1 — General Rules

Subject to the conditions and specifications set out in the following sections, the Department will accept reproduced copies of Department tax forms for filing. In general, practitioners (which include taxpayers and anyone designing and printing a return or related schedule for filing with the Department) may reproduce most Department forms, as long as they meet the requirements in Sections 2 and 3 of the publication.

Section 2 sets out general specifications and conditions for reproducing forms. Reproduction forms are facsimiles of the Department's official forms that are produced by photo-offset, photoengraving, photocopying or other reproduction process. Practitioners need not obtain prior approval from the Department before using facsimile reproductions that meet the format specifications of Section 2.

Section 3 details the additional requirements that a practitioner must meet in creating and submitting a computer-generated

Reproduction for approval, any firm creating computer-generated forms must obtain prior approval, as outlined in Section 3.

Section 4 of this publication explains the limitations on reproducing forms that the Department has designed to be readable by

For Optical character recognition (OCR) equipment. The Department will issue specifications for forms that are OCR-readable. The Department will not accept reproductions of these forms unless they are OCR-readable.

Separate handbooks, Personal Income Tax Software Developers Guide and Corporate Excise Tax Software Developers Guide, explain the limitations on reproducing forms that the Department has designed to be scannable by imaging equipment. The Department will issue specifications for forms that are scannable and 2-D barcode enabled. See software developer's guide for more information. The Department will not accept reproductions of these forms unless they are scannable.

1.2 — Definitions of Substitute, Scannable and Reproduced Tax Forms

Substitute Tax Form:

A form, other than the official Massachusetts Department of Revenue form, that is computer produced; computer programmed; or commercially typeset and printed.

Scannable Tax Form:

A substitute tax form containing fixed position OCR-B, 1D barcode or 2D barcode data areas and is processed by high-speed scanning equipment. (Samples below, not a full list)

- Form 1
- Form 1-NR/PY
- Schedule B
- Schedule C
- Schedule CB
- Schedule CMS
- Schedule CRS
- Schedule D
- Schedule DI
- Schedule E
- Schedule FAF
- Schedule HC

- Schedule HCCS
- Schedule 2K-1

- Form 355
- Form 355S

- Schedule S
- Schedule SK-1

Optical Character Recognition OCR-A Readable Tax Forms:

A substitute tax form containing OCR-A data and is processed by specialized lockbox or remittance processing equipment. The following is a sample (incomplete) list of OCR-A tax forms:

- Forms 1-ES
- Form 2-ES
- Form 355-ES
- Form 63 FI-ES
- Form UBI-ES
- Form ST-MAB-4
- Form STS
- Form ST-9
- Form 180
- Form M-4868
- Form M-8736
- Form 355-7004
- Form M-990T-7004
- Form PV
- Form 2-PV
- Form 355-PV
- Form 355S-PV

Reproduced Tax Form:

Reproduction tax forms are facsimiles of the Department's official forms that are produced by photo-offset, photoengraving, photocopying or other reproduction processes.

1.3 — Who Should Get Forms Reviewed Prior to the Development and Distribution of Substitute and Reproduced Tax Forms?

Substitute Forms

Any company that develops and uses substitute Massachusetts Department of Revenue forms **must** get approval from the Department.

The company must submit the **original** draft form for review if it develops:

- substitute tax forms using its own tax software programs.
- tax software programs to be used with substitute tax forms developed by another company; or
- substitute tax forms for other companies to use with their tax software programs.

The company must have forms reviewed **each year prior** to releasing or distributing substitute tax forms. All paper copies and/or parts of a software product should be reviewed by the Department prior to distribution to customers or clients.

1.4 — Examples of Customers or Clients Who Should Verify DOR Approval By Asking for a Copy of Your DOR Approval Letter Are:

- tax practitioners who purchase software that produces substitute tax forms.
- tax practitioners who use batch processing service bureaus that produce substitute tax forms.
- tax practitioners who purchase substitute tax forms from commercial printer or business forms companies; and
- software providers who sell the products of tax software developers who design substitute tax forms.

If you are a customer or client using the forms, software, services or products referred to above, verify the Department's approval to use the substitute tax forms by asking the company for a copy of its Department approval letter.

1.5 — The Forms Approval Process

Prepare your substitute tax forms in accordance with these guidelines and those outlined in the other specification documents.

Submit your substitute tax forms to the Department for review before you distribute or release them to customers or clients.

Substitute tax forms must be approved in advance by the Department. When you submit your forms for approval, you must provide the following:

- a list of the forms and schedules submitted.
- the name, address, telephone number and fax number of the liaison from your company to be contacted regarding forms approval and any other forms related issues; and
- the brand or product name(s) your forms will be distributed under.

If you have any questions regarding Massachusetts tax forms or publications, please contact the Forms group or the Approval group by email.

Note: Recent developments in technology make it impractical to submit forms for approval via any method other than email.

Attach a pdf file to your submission email that contains a single test scenario per pdf file for 2D enabled documents. For other documents, include multiple documents of the same general type per pdf attachment.

Forms will be reviewed and approved in the exact order they are received by the Department. The Department only approves the appearance of the printed substitute form; the Department does not review or approve the logic of the specific software programs, nor confirm calculations entered on forms submitted for approval. The Department does not approve the specific equipment or process used in producing substitute tax forms but requires that the substitute forms meet the Department's requirements.

Failure to follow guidelines:

The Department reserves the right to reject any form or schedule that does not comply with the guidelines in these specifications. Rejections of the returns for failure to meet these rules may subject taxpayers to late penalties and/or interest charges, under Massachusetts General Laws, Chapter 62C, sections 32 and 33.

1.6 — What the Department Will Do Once It Receives the Forms

Within two weeks (10 working days) of receiving your draft forms, the Department will:

- review your forms.
- call and discuss the results of the review including necessary corrections; and/or
- e-mail a letter of review indicating forms that have been accepted as well as forms that need revising and/or correcting.

1.7 — What the Company Should Do for Its Customers and Clients

Notify your customers or clients of the minimum computer hardware required for use with your software to produce your company's Department approved substitute tax forms. The hardware includes:

- printers
- printer fonts
- font cartridges, etc.

Provide your customers or clients with the instructions for clearly producing the Department approved substitute tax forms. These instructions must include information on the hardware requirements, including printing requirements and how to enter taxpayer entity information. Upon request provide your customers or clients with a copy of the Department approval letters.

Upon request from the Department, substantiate notices of correction in your software sent to your customers or clients.

1.8 — What Are the Consequences of Not Following the Guidelines for the Development and Use of Substitute Tax Forms?

If you release forms that fail to follow the guidelines indicated, the Department:

- will require you to send proof, e.g., revised forms, excerpts from revised user's manuals, release letters for new versions of software, etc., that you have corrected the errors and notified your customers or clients of the corrections; and
- will publicize such a violation even if you subsequently correct the errors on your tax forms and may notify taxpayers if you fail to correct the problem, that their refunds may be delayed because your tax forms were not approved by the Department. The Department will work with you to correct the errors in your tax forms.

Section 2

Specifications and Conditions for Reproduction Forms

Note: See the Personal Income Tax Software Developers Guide, PV & Extensions Developers Guide and the other guides for specifications of the various scannable tax forms. See appendix A for information for accessing all guides.

1. Reproductions must be in black ink on white paper of substantially the same weight and texture as, and of quality equal to or better than, that used for the official forms (20 lb. bond or 60 lb. offset). Practitioners may, but need not, duplicate the paper and ink color of the official forms.
2. Reproductions must have a high standard of legibility, both as to the reproduction form and as to filled-in data.
3. No redacting or masking of data. This includes printed data, data encoded in a 2D barcode or scanline data.
4. The size of the reproduction, as to the overall dimensions of the paper, margins and the image reproduced, should be as close as possible to that of the official form. That is, unless otherwise specified in the various developers guides and gridded samples.
5. Reproductions of each schedule must be on a separate page unless they appear on the same page on the original form and practitioners must attach them to the return in the sequence prescribed in the instructions. Exceptions to this rule must have specific Department approval. See item 7.
6. The Department prefers that practitioners use one side of the paper in making reproductions, resulting in the same page arrangement as that of the official form. The Department will not reject the form, however, if a practitioner uses only two sides of the paper.
7. Practitioners may reproduce returns and related schedules after insertion of the tax computations and other required information.
8. Practitioners may use reproductions of returns and schedules meeting the above conditions. Practitioners must obtain specific approval from the Department for reproductions that deviate from the official forms in ways other than what the conditions and specifications set out above allow. A practitioner must submit for approval a proposed reproduction that so deviates. Also, any document whose official version has a 1-dimensional barcode, which is usually found at the top of the document, must be submitted annually for approval to the DOR Approval group. Coupons have barcodes on the bottom of the document. Submit the samples in pdf format to the approval group in an e-mail.
9. Practitioners may not file reproductions of official forms (or non-standard forms) that do not conform to the preceding requirements in lieu of the official forms. Practitioners may, however, file non-conforming reproductions as supporting statements to provide detail and to explain entries made on the official forms. The supporting statements must furnish all required information in the same sequence as called for on the official forms. Supporting statements must conform to the size of the schedule to which they relate. Practitioners must enter the totals from these supporting statements on the appropriate official forms.

Section 3

Specifications and Conditions for Computer-Generated Forms

Note: See the Personal Income Tax Software Developers Guide and the other guides for specifications of scannable tax forms. See appendix A for information for accessing all guides.

Any official document that includes a 1-dimensional barcode, which is being reproduced by a practitioner via computer software, must be submitted annually to the Department of Revenue's Approval group for testing. For specific approval criterion, please review the various Developers Guide(s) as required.

1. Dot matrix forms must be highly legible. Practitioners must print forms on a high-quality printer using a fresh ribbon that produces a clear, dark, easy-to-read image. Printers should be set to the highest quality setting available, e.g., "letter-quality mode," not "draft mode." The Department requires that practitioners use 24-pin dot matrix printers set to a minimum of 300 dots per inch or printers capable of producing a product of equivalent quality.
2. The weight, size (with any pin feeds removed), margins and other characteristics of a computer-prepared form must meet the requirements set out in the preceding section and the format must follow the format of the official form. The Department will permit minor format modifications, e.g., changing the dimensions of the check boxes for filing status, to make the form suitable for computer preparation. If a practitioner omits the vertical rule in the money column, the practitioner must instead use a decimal point. If a practitioner chooses to omit the vertical lines from the area reserved for a taxpayer's Social Security number, they may instead include dashes between number groups. However, no dashes are the preferred method of representing any taxpayer ID number.
3. Some line numbers on the Department's forms are circled or have an arrow before them to aid Department personnel in keying the data. For those few forms that may still have them, practitioners need not reproduce those marks.
4. Internal control numbers and symbols used by the computer preparer to identify the taxpayer and/or practitioner may appear on the computer-generated form, if the practitioner so chooses. If shown, this information may appear in the bottom margin.
5. Practitioners must strip off any pin feeds before filing computer-generated forms with the Department.
6. Practitioners may submit computer-generated substitute schedules on good quality, standard stock machine stationery, subject to the following conditions:
 - a. The format of each substitute schedule must follow the format of the official schedule as to margins, item captions and line references (even if no entry is made for a particular line).
 - b. Practitioners may limit descriptions for captions and lines required by the official schedule to one print line on the substitute schedule by using abbreviations and contractions and by omitting articles and prepositions. The substitute schedule must retain enough key words, however, to permit ready identification of the caption, line or item.
 - c. Practitioners may include explanatory details for entries shown on the substitute schedule or may submit them in the form of a supporting statement at the option of the preparer. If a practitioner does submit a supporting statement, the practitioner must reference it to the schedule entry that it supports. The practitioner must, in turn, cross-reference the substitute schedule to the supporting statements.
 - d. Certain forms must bear the following statement, "Privacy Act Notice available upon request." This statement should appear where indicated on the official Department forms. The Privacy Act Notice (PAN) must be made available to the software user by the software developer. For purposes of the PAN, software users will include individuals who have their tax forms prepared by paid preparers, tax practitioners, enrolled agents, and others who prepare tax returns other than their own personal tax return. The PAN may be made available on-screen during use of the software program or it may be made available as a separate printed hard-copy document. When submitting forms for approval you must indicate how you will make the PAN available to software users. Failure to include the PAN language on the form and/or failure to indicate the method in which the PAN will be made available to software users will because to reject the substitute form for failure to meet the Department's substitute forms approval guidelines.
 - e. Practitioners may omit from a substitute schedule text prescribed for the official form that is solely instructional in nature (for example, "attach to and check type of return filed").
 - f. Practitioners must clearly identify substitute schedules by title and provide the filer's name and identification number in the substitute schedule heading. The substitute schedule must assign each data entry line a line number corresponding to the line number given to the line on the official form. The titles and monetary entries for each data entry line must be clearly recognizable.
 - g. Practitioners may NOT combine substitute schedules on one page if the official version of the schedule does not have them combined.
 - h. Practitioners may use copies of the supporting schedules from federal returns, instead of separate, detailed substitute schedules for the Massachusetts return, only as otherwise required or permitted.

Section 4

Specifications and Conditions for Optical Character Recognition (OCR)-Readable Forms

- To deposit collections and process information more efficiently the Department has established a system by which certain tax payment vouchers may be read by OCR equipment. The Department of Revenue will not accept reproductions of Forms 1-ES, 180, 2-ES, 355-ES, 63 FI-ES, UBI-ES, M-941, 1-PV, 2-PV, 355-PV, 355S-PV, M-4868, M-8736, 355-7004 and other unless (1) they are readable by the Department's OCR equipment; (2) they meet the design specifications set out in the coupon developers guide and (3) the Department has approved the reproduction before the practitioner uses it. Use of non-OCR-readable facsimiles of these forms would seriously compromise this system. As a result, practitioners must use either the Department-prepared originals or, with prior Department approval OCR-readable facsimiles of the above-mentioned forms.
- The weight, size, margins, and other characteristics of an OCR-readable reproduced form must meet the requirements set out in section 2. The format and the OCR scanline must duplicate that of the official form. OCR-readable reproductions must use the "A font" complete numeric set.
- Some of the official OCR-readable forms require entry of information on both the front and back of the form. Reproductions of these forms must also use both the front and back of the paper; separate pages reproducing the front and back of the official forms stapled or otherwise attached to each other are unacceptable.
- Practitioners must submit any OCR-readable reproductions to the Department for approval before using them. Practitioners must forward 10 hardcopy test samples (be sure to include an e-mail address with your submission), trimmed to size (as indicated on PDF), of proposed OCR-readable reproduced forms to: **Bank of America, Coma Lockbox MA5-527-02-07; attn. Amoryll Cooper, 2 Morrissey Blvd., Dorchester, MA 02125-3312. (Verify with BoA which sample coupons they require)**
- See Coupon Developers Guide for the OCR scanline specifications for Forms 1-ES, 2-ES, 355-ES, 63 FI-ES, UBI-ES, 180, M-941 and others.
- Information on the scanline must match information on the form to pass testing.
- See Coupon Developers Guide for OCR specifications and mailing information for Form 1-PV, Form M-4868, Form M-8736, Form 2-PV, 355 PVs,355-7004 and others.
- Upon approval of OCR-readable reproductions, practitioners must print their identification number in the address area above the scan line box or in the upper left corner of each coupon.
- **See current year PV Extensions Developers Guide for most up to date information**

Section 5

Specifications and Conditions for Scannable Tax Forms

Stay updated with the latest rules and mandates for reproducing and filing the various MA DOR tax forms. A periodic review of the TIR library will help with this. Of particular note is TIR 21-9, which speaks to the expansion of e-file mandate to require additional taxpayers to file electronically, as well as 2D barcode requirements for paper forms. To review the various TIRs, please visit the library, sorted by year, at the following page: <https://www.mass.gov/lists/dor-technical-information-releases>

See the following documents for detailed specifications of Scannable tax forms and please note that they are updated annually. (See Appendix A)

- Forms 1 and 1 NR/PY: Personal Income Tax Software Developer's Guide
- Forms 355 and 355S: Corporate Excise Software Developer's Guide
- Forms 2 and 3: Other Tax Software Developer's Guide
- PV Extensions: Developers Guide

Some excerpts from the PV Extensions Developers Guide (Please review the guide for most recent, up to date information available)

OCR Scanlines for Forms 355-ES, 180, M-941, RO-2, ST-MAB4, ST-9 and STS

Set up coupon templates and creation. The payment number on the voucher is the Media Number generated by GeniSys.

Sample payment voucher layout to help find various data elements for the scanline (Do Not Reproduce):

CUT HERE AND RETURN IN THE ENVELOPE PROVIDED

001 Payment Voucher		Massachusetts Department of Revenue				
MA Taxpayer ID		Amount Due	Amount Enclosed			
JOHN Q		\$12,345.67				
	ID	Period End	Tax Type	Voucher Type	ID Type	Vendor Code
	123456789	09/30/15	032	01	004	0001

Pay online at mass.gov/mastaxconnect, or return this voucher with a check or money order payable to: Commonwealth of Massachusetts.

Mail to:
MASSACHUSETTS DEPT OF REVENUE
PO BOX 7089
BOSTON, MA 02204-7089

00100123456789 093015 0000000000 032 010040001 00012345677

Standard voucher scanline format

Example scanline: 00100123456789 093015 0000000000 032 010040001 00012345677

Scan line field	Starting position	Length	Scan line content	Format	Comment	Example scanline
1	1	3	Form number	001	Constant 001	001
2	4	11	ID	Pad left with 0	FEIN or SSN or MA UTN numeric (e.g. FEIN 12-3456789 would be 00123456789, specifying 004 in the ID Type field)	00123456789
3	15	1	Space	Empty space		
4	16	6	Filing period	MMDDYY	Last day of filing period (eg 093015 for Sept 30 2015)	093015
5	22	1	Space	Empty space		
6	23	6	Filler	000000	Constant 000000	000000
7	29	4	Filler	0000	Constant 0000	0000
8	33	1	Space	Empty space		
9	34	3	Tax type	###	See "Tax type codes" section for codes (e.g. 032 for sales tax)	032
10	37		1	Space	Empty space	
11	38	2	Voucher type	##	01 for Return payment; 17 for Estimated return payment; 18 for Extension payment	01
12	40	3	ID type	###	004 for FEIN, 005 for SSN, 003 for MA UTN (based on ID entered in field 2)	004
13	43	4	Vendor number	####	If you want to assign specific numbers to vendors, you can do this here with 4-digit code, not used in payment directions	0001
14	47	1	Space	Empty space		
15	48	10	Amount due	000\$\$\$\$\$¢¢ (pad left with 0)	Amount of tax due with return e.g. \$12,345.67 would be 0001234567	0001234567
16	58	1	Check digit	#	LuhnsMod10 calculation of previous characters of scanline excluding spaces (see LuhnsMod10 section for breakdown)	7

Other Resources:

Generally, we do not issue a TIR when we promulgate a new or amended regulation, but we may issue a TIR if there is a law change that may relate to a regulation. Anything we issue can be found online in the [legal library](#). Recent drafts and additions may be found on this [page](#). Vendors should also sign up to receive our [email updates](#). (<https://www.mass.gov/service-details/dor-legal-library>)

To review the various TIRs, please visit the library, sorted by year, at the following page: <https://www.mass.gov/lists/dor-technical-information-releases>

The National Association of Computerized Tax Processors (NACTP) website <http://www.nactp.org/>. The 'Computerized Industry Standards' document is particularly helpful.







Federation of Tax Administrators (FTA) website <http://www.taxadmin.org/>. The 2-D Barcode Standards document is a good source for vendors who are being introduced to 2-D barcode technology.

For anyone with specific tax questions, policy and legal questions please call the contact center at 617-887-6367 to have questions properly routed.

Appendix A




All vendors are required to request access to the FTA's State Exchange System in order to collect documents related to passing vendor testing of Mass DOR forms and schedules. The access expires and must be requested annually. The Vendor Specification Documents, Grids and Test cases are all found on the State Exchange System. Send an email to anfitformsapproval@dor.state.ma.us to request access to the paper file directories. Include the name(s), email address, company name & company vendor number with the email request. A site map is below.

FTA State Exchange System > **MAST**

<input type="checkbox"/> Name ^	Updated	Size	
<input type="checkbox"/>  MAST.Txyr2014	Sep 1, 2016	3 items	...
<input type="checkbox"/>  MAST.Txyr2015	Sep 1, 2016	3 items	...
<input type="checkbox"/>  MAST.Txyr2016	Jun 5, 2019	4 items	...
<input type="checkbox"/>  MAST.Txyr2017	Jun 5, 2019	4 items	...
<input type="checkbox"/>  MAST.Txyr2018	Jun 5, 2019	3 items	...
<input type="checkbox"/>  MAST.TY19	Aug 21, 2019	3 items	...




Choose the year that you are interested in exploring

FTA State Exchange System > MAST > **MAST.TY19**

<input type="checkbox"/> Name ^	Updated	Size	
<input type="checkbox"/>  MAST.TY19.Efile	Aug 20, 2019	5 items	...
<input type="checkbox"/>  MAST.TY19.Forms	Sep 5, 2019	6 items	...
<input type="checkbox"/>  MAST.TY19.LOI	Aug 20, 2019	0 items	...

Choose "Forms" (above) or "Paper & 2D files (below)

FTA State Exchange System > MAST > **MAST.Txyr2018**

<input type="checkbox"/> Name ^	Updated	Size	
<input type="checkbox"/>  MAST.TY18 Efile	Jun 5, 2019	4 items	...
<input type="checkbox"/>  MAST.TY18 LOI	Jun 5, 2019	1 iter	...
<input type="checkbox"/>  MAST.TY18 Paper & 2D files	Jun 6, 2019	3 items	...

For years prior to 2019, the structure of the folders will look like the following:

FTA State Exchange S... > ... > MAST.Txyr2018 > **MAST.TY18 Paper & 2D files**

<input type="checkbox"/> Name ^	Updated	Size
<input type="checkbox"/> TY18 Grided Forms	Jun 6, 2019	5 items ...
<input type="checkbox"/> TY18 Vendor Specs	Jun 6, 2019	5 items ...
<input type="checkbox"/> TY18 Vendor Test Data	Jun 6, 2019	3 items ...

For those years 2019 forward, the structure will look as follows:

FTA State Exchange S... > ... > MAST.TY19 > **MAST.TY19.Forms**

<input type="checkbox"/> Name ^	Updated	Size
<input type="checkbox"/> MAST.TY19.Forms.Business	Aug 20, 2019	1 item ...
<input type="checkbox"/> MAST.TY19.Forms.Corporate	Aug 20, 2019	4 items ...
<input type="checkbox"/> MAST.TY19.Forms.EstateTrust	Aug 20, 2019	3 items ...
<input type="checkbox"/> MAST.TY19.Forms.Individual	Aug 20, 2019	2 iter ☆ ...
<input type="checkbox"/> MAST.TY19.Forms.Partnership	Aug 20, 2019	0 items ...

- Business Houses Credit Grids, Coupon Specifications & Forms Reproduction documents
- Corporate Houses 355 & 355-S related Grids, Specification & Test data documents
- EstateTrust Houses Fiduciary & Partnership Grids, Specification & Test data documents
- Individual Houses Resident and Non-Resident Income Grids, Specification & Test data documents
- Partnership Houses nothing

Moving forward annually, the 2019 directory structure will be repeated. Prior year directories will remain for reference.