



# **Part 1 - 2024 Other Tax Software Developer's Guide**

A Guide for Form Vendors and Software Developers  
of Massachusetts *Forms 2, 2-G, 3*

Tax Year 2024  
Processing Year 2025

Note: This document based on **2024** forms

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Because of sizing issues, the 2D data layouts are a separate document.

## **Preface**

This document (parts one and two) is designed to help those individuals tasked with analyzing certain Commonwealth of Massachusetts, Department of Revenue (DOR) tax forms in order to develop software used in the preparation and filing of those forms. The Software Developers Guide is best used in conjunction with the published forms and instructions; it is not a substitute for those documents.

Enclosed are the specifications used to create 1 dimensional and 2 dimensional barcodes so that DOR will be able to read them. Part two of this document outlines the order and type of data expected in the various 2-dimensional barcodes.

The Data Specifications section of part 1 has information geared towards validating data. The Changes to Massachusetts Forms and Schedules section of part 1 talks about changes made from the previous year's forms and instructions. As this is a "living" document, you will find a Document Revision section that gives a brief outline of the changes made since its last publication.

Follow this link for phone numbers of the various DOR help lines: <http://www.mass.gov/dor/dor-directory.html>

## 1 Dimensional Barcode layout

The 1-D barcode of thirteen characters plus leading and trailing asterisks is described here. (The Asterisks are not part of the 1-D value, but part of the Code 39 characteristics).

\*1122333445555\*

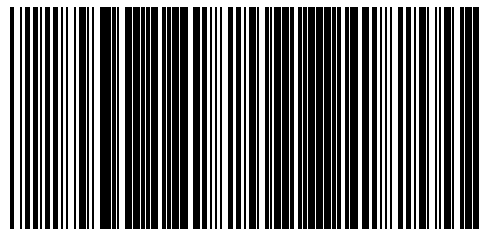
Field	Name	Characters	Value	Misc.
1	State ID	2	"MA"	
2	Year	2	"24"	See also Table 1
3	Form ID	3	Standard MASSTAX values.	See Table 1 for complete list of Form IDs
4	Page Number	2	Page number for form or schedule.	Physical page
5	Vendor ID	4	Four-digit company ID assigned by NACTP	

The following are the **1-D parameters**:

- 1) Code 39 symbology
- 2) Thirteen characters (not including the start and stop asterisk)
- 3) 2.5:1 wide narrow ratio
- 4) Height one inch
- 5) Length 2 1/2 inches.
- 6) An alphanumeric version of the 1-D barcode must appear in the exact position specified on the record layout. (see pdf for exact positioning)
- 7) "X" dimension (the narrowest bar and/or space) must be at least 1.5 pts (approximately 20 mils or 3/144 ")
- 8) Each bar in the barcode must be solid. Streaks in the barcode are unacceptable.
- 9) A 1/4" quiet zone around the barcode must be maintained (for 2003 the bottom edge can have one print line (approximately 3/16") of space below it). The top left anchor is the only exception.

The following barcode represents a potential 1-D barcode for the 2002 Form 1 (DOR hand-printed version). It is here as a sample for sizing considerations.

MA020011M001



**Table 1: Form ID**

The Form ID column of the chart below is used in the Form ID section of the 1-Dimensional Barcode layout above. Also, used in the 2D barcodes for identification.

<b>Form</b>	<b>Form ID</b>	<b>Page No</b>
Form 2	002	1-3
Form 3 pg 1	007	1
Form 3 pg 2	007	2
Form 3 pg 3	007	3
Form 3 pg 4	007	4
Form 3 pg 5	007	5
Form 3 pg 6	007	6
Form 3 pg 7	007	7
Form 3 pg 8	007	8
Form 3 pg 9	007	9
Form 3 pg 10	007	10
Form 3M	231	1
Form 2G	028	1-2
Schedule 3K-1	3K1	1-4
Schedule B\R	BRE	1
Schedule LP	LPC	1
Schedule EOAC	EOA	1
Schedule FAF	FSH	1
Schedule 2K-1	22K	1-3
Schedule B	210	1
Schedule C-2	CC2	1
Schedule FE	633	1-2
Schedule DRE	631	1
Schedule D	212	1
Schedule E & F	213	1
Schedule H	267	1
Schedule IDD	21D	1
Schedule CMS	647	1-4
Schedule CRS	648	1-4
Schedule FCI	753	1-2
Form M-2210F	654	1-3
Schedule TDS	TDS	1
Schedule 4% SurTax	758	1
Payment Vouchers & Extensions	Note: the year field is "PV"	
Form-2-ES	009	MAPV00901vvvv
Form-2-PV	002	MAPV00201vvvv
Form M-8736	003	MAPV00301vvvv
Form M-4868	004	MAPV00401vvvv

**Note: The "vvvv" noted above for vouchers and extensions represent the Vendor Id Code.**

New for 2023: The 4 coupons in the table above must all be approved by the bank as part of the annual testing process.

See Appendix B of [Corp Excise Software Developers Guide, Part 1](#) for a comprehensive list of documents using a 1D barcode for forms identification with associated Form ID values.

## **Quality Assurance**

The software must ensure that printed data and encoded data in the 2-D barcode are an exact match. Any updates to data must be reflected in the 2D barcode prior to a return being printed. This becomes especially important when a return is updated after its initial creation. Changes to any document within a return must flow to every other area of the return, as appropriate. For example, a W2 arriving late to the taxpayer could necessitate an update to the Schedule INC, Form 1 and Schedule CB. A substantial increase in income could negate a Schedule CB credit eligibility.

This example also serves to illustrate the importance of reprinting and subsequently filing an updated return in its entirety. In the example, if a new schedule CB was not reprinted and submitted to the Department, the return would fail our validation process requiring a “Post Audit” review of the return. To help identify this type of scenario, the print date and time should be produced at the bottom of each page of every document of the return. Date format is discretionary upon the vendor. The location is to be at row 61, beginning at column 15. There must not be a user option to shut the timestamp off.

For their own internal purposes, the vendor may choose to print company name, an identification number, control number, version number, etc. on the form or schedule. Row 61 between columns 45 and 75 may be used for this purpose. When trying to research a problem, some vendors have found this information to be helpful. No printing is allowed below row 61. Printing below row 61 has a negative impact on reading the forms and schedules.

## **Portable Document Format - PDF Files**

Please include this setting in all instructions to the user for printing a tax return. When saving a form in PDF format, the ADOBE reader defaults to fit or shrink to printable area. When this happens, the 1D barcode can become unreadable. There is a setting in the PDF specifications that can be set in each file that will force the document to print without being shrunk. When using PDF files to save and/or print tax returns, the following PDF Viewer Preferences or properties must be set by the vendor application:

**PrintScaling = None**

**Duplex = Simplex.**

The standard Adobe Reader when installed, defaults to Page Scaling set to “shrink to printable area” causing all documents to be scaled. This causes two problems: 1.) 1D barcodes become unreadable and 2.) Fixed location printing is shifted and also becomes unreadable.

Setting the PrintScaling property to none will override the local setting and force the document to print without scaling.

Setting the Duplex property to Simplex will override local settings and force the documents to be printed single sided.

These settings are explained in section 8.1, Viewer Preferences, page 577 of the following manual:  
PDF Reference sixth edition Adobe®

Portable Document Format      Version 1.7      November 2006  
Adobe Systems Incorporated

This document can be found at:

[http://www.adobe.com/content/dam/Adobe/en/devnet/acrobat/pdfs/pdf\\_reference\\_1-7.pdf](http://www.adobe.com/content/dam/Adobe/en/devnet/acrobat/pdfs/pdf_reference_1-7.pdf)

The following are excerpts from that manual.

**PrintScaling** The page scaling option to be selected when a print dialog is displayed for this document. Valid values are None, which indicates that the print dialog should reflect no page scaling, and AppDefault, which indicates that applications should use the current print scaling. If this entry has an unrecognized value, applications should use the current print scaling. Default value: AppDefault. Note: If the print dialog is suppressed and its parameters are provided directly by the application, the value of this entry should still be used.

**Duplex** - The paper handling option to use when printing the file from the print dialog. The following values are valid:

**Simplex** - Print single-sided

**DuplexFlipShortEdge** - Duplex and flip on the short edge of the sheet

**DuplexFlipLongEdge** - Duplex and flip on the long edge of the sheet

## **Attachment Inventory**

The inventory fields are in place to help the Department to verify document integrity. If the income tax return contains two Schedule Cs, then our recognition software will count two. We are also able to validate against misidentified forms and schedules. As a last resort, we will request submission from the taxpayer who is truly missing forms and schedules. In the event that any given 2-D barcode cannot be read, the schedule inventory for the return is repeated in every barcode.

In the 2-D layouts found in part two of this document, field 10 represents an inventory - physical page count for the return. For example, if the return only consists of a Form 1 and one Schedule INC, then the count would be 4: Form 1 pages 1, 2 and 3 and 1 Schedule INC. Another example would be Form 1 and two Schedule Cs which yields a value of 7 in field 10: Form 1 pages 1, 2 and 3 and Schedule C front and back twice.

In the Form 1 2-D barcode, fields 11 through 19 show a breakdown of what is included in the taxpayer's return. Most often, field 11 would be one (1), meaning there is one Form 1 in the return; field 12 could be either zero (0) or one (1); field 13 could be zero (0) or whatever the number of Schedule C's which were included in the return.

To reiterate for clarity, field 10 counts the number of sides of every piece of paper that has taxpayer data on it. However, fields 11 through 19 count the number of a given form type that is included in the return. Field 19 counts those form types NOT expressly represented in Fields 11 through 18. Field 19 should not include any worksheets (for example AGI calculation) nor should explanatory or overflow attachments be included. It should include any form or schedule (Massachusetts or Federal or Other State's) to be mailed to DOR as part of the return being filed.

Field number 18, in the Form 1 & NRPY specification documents, counts the number of Schedule X/Y & Schedule Z/RF & Schedule DI being filed.

## **Multiple Instances of the Same Schedule**

If three Schedule C forms were sent as part of the return, then the first instance of the Schedule C would have a value in field 11 of 1 and field 12 of 3. The second Schedule C would have a value in field 11 of 2 and field 12 of 3; and lastly, the third Schedule C would have a value in field 11 of 3 and field 12 of 3. If only one Schedule INC was supplied, then the value in field 11 and field 12 would both be 1.

## **General Specifications**

Alphanumeric Data	Only 1 space between characters for word separation Left justified
Numeric Data	Whole dollar only, Rounded, Right justified Use whole dollar format
Negative Numbers	Leading dash (-), floating
Unused Data	No Zero fill, No Blank fill
Paper size	8 1/2" x 11"
Orientation	Portrait
Printing	Single-Sided 12 Point 10 Pitch Courier Upper Case only text ½ inch margin – sides, top and bottom Choose Print Scaling value of "None" via Adobe
Lines per Vertical inch	6 (1/16 <sup>th</sup> of an inch)
Characters per Horizontal inch	10 (1/10 <sup>th</sup> of an inch)
Paper weight	20 lb Bond minimum (non-recycled)
Paper Color	White
Print Color	Black
Print area Horizontal – first	Row 4
Print area Horizontal – last	Row 63
Print area Vertical – first	Column 6
Print area Vertical – last	Column 81
Prohibited	Shading Screens in the text area Reverse Characters (white on black background) Rotated text (Landscape printing) Logos and Seals No Dollar signs in Numeric fields No Commas in Numeric fields No Decimal Points No Pennies No parentheses to represent Negative numbers No text in Numeric fields (such as "None") No redacting or masking of data Do not include "<" or ">" in any field; text or 2D
Taxpayer ID	There should be no formatting of any Taxpayer ID in the 2D barcode. That is, dashes and spaces are prohibited. Only digits and upper-case letters are allowed. This includes SSN, FID, EIN, Entity ID, etc.

The Department realizes that some specifications, such as paper and ink, are beyond the control of vendors. However, these specifications are critical to the successful implementation of the product and should be communicated to your customers.



## **PDF417 Suggested Specifications**<sup>1</sup>

Encode type	Normal PDF417
DPI	300 dpi
Pixel shaving	ON
Code word count	Variable
Encryption	
Error Correction Level	4
Mils	10.0
Data Columns	Variable
Module Aspect Ratio	2.00 : 1
Data Rows	Variable
X Dimension	3
Location	Reserved area top right corner of the forms
Reserved space	3.75" x 1.5"
Max Characters	1500
Field Delimiter	Carriage Return
End of File Delimiter	“*EOD*”

1. PDF 417 has error detection and correction capabilities. The more error correction is used, the less data can be communicated in the barcode. With respect to data capture, you either get 100% or nothing. Complete barcode read failures are very uncommon. The tax Application Programming Interface (tax API) sets parameters for correction/detection. These parameters should be observed and not altered.
2. Based on the experience of previous filing seasons of 2-D barcode use, and due to the low level of deterioration of tax returns (compared to high media-abuse environments) the error correction level in the current market-provided DLL is set to level 4.
3. A general rule that can be used to determine if a printer can produce a 2-D barcode is if the printer can produce a graphic such as a tax agency seal or business logo, then the printer should be capable of producing a 2-D barcode that can be scanned.
4. Pixel shaving is a technique that produces higher-quality barcodes when printed on lower-quality equipment like inkjet printers. Pixel shaving will result in improved read rates. In the DLL, pixel shaving will always be turned on.
5. Increasing the x (horizontal) dimension of the barcode elements from the minimum of 7.5 mils to the maximum of 25 mils will produce the most readable barcodes, especially on low quality ink/bubble jet printers. Whenever possible, software vendors will create a barcode that uses the largest possible x element value for the given space.
6. Users are advised that stretching or scaling the barcode (via copying the paper media or the like) changes its integrity and worsens readability; it should not be employed.
7. 2-D barcodes should never be rotated. Rotating a 2-D barcode increases processing difficulty and introduces the risk of errors. Since PDF-417 barcodes are read in both the x (horizontal) and y (vertical) directions on a portrait page, rotating them from their natural position can render the barcode unusable.

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<sup>1</sup> Also see Tax Forms Processing – 2D Barcoding Standards: Section 3 as found at [WWW.NACTP.ORG](http://WWW.NACTP.ORG).  
12/13/2024

8. Unless otherwise noted in Part 2, any line item left unanswered or having a value of zero (blank, no data, nul or 0) should not have a value on the printed page or in the 2D barcode. An inspection of the 2D barcode (raw data) should look something like this, which represents 2 consecutive line items having no data values. <CR><CR><CR>

## Changes to forms and schedules for 2024

### General

None

### Form 2

None

### Form 2G

None

### Form M-2210F

pg 3, 7 new fields

### Schedule 2K-1

New Credit and Cert #

### Form 3

New line P&Q

### Schedule 3K-1

New Credit and Cert #

### Schedule B

None

### Schedule B/R

None

### Schedule C-2

Line 2 is "Reserved"

### Schedule CMS

None

### Schedule CRS

None

### Schedule D

None

### Schedule DRE

None

### Schedule E

None

### Schedule EOAC

None

### Schedule FAF

None

### Schedule FCI

None

### Schedule FE

None

### Schedule H

None

### Schedule IDD

None

### Schedule LP

None

### Schedule TDS

None

### Schedule 4% SurTax

Threshold increase

## **Data Specifications**

### **General**

See Technical Information Release TIR-04-30 for information on Electronic Filing requirements for Fiduciary and Partnership Taxpayers. Failure to abide by the aforementioned provisions set forth in TIR 04-30 may result in the assessment of penalties.

Pending legislation may affect some line items. See instructions on the DOR web site for any last-minute updates. For 2022, drafts can be found on the SES as they become available.

Failure to produce a 2D barcode on third party returns may result in taxpayers having their returns rejected and the imposition of penalties for noncompliance.

Vendors should not allow taxpayers to print a return which was created using software unapproved by the department. The taxpayer should be directed to "Download the latest software patch prior to printing or submitting their return". Submitting a return using unapproved software may result in the taxpayer having their returns reject and the imposition of penalties for noncompliance.

Until a vendor has been approved, include watermarks across every page of the return stating "**DRAFT FORM: THIS WILL NOT BE PROCESSED**" Watermarks should be removed as part of the approved software production release. Exact wording can be vendor choice.

All forms and schedules are whole dollar only.

To allow the paid preparer or taxpayer to verify that their printer can produce the 1D barcode, 2D barcode and anchors, the Department suggests that the software providers include a test page containing a 2D barcode, 1D barcode & anchors. Together, with appropriate instructions and text explaining what the barcodes are and why they are important, the Department hopes to avoid rejecting returns or imposing penalties for cases where barcodes are missing. For those returns prepared by someone other than the taxpayer, identifying fields Preparer Name, phone, and PTIN/EIN are mandatory. The software geared towards professionals, must ensure that paid preparer information has been entered prior to printing.

The value of accurate taxpayer name and address information is self-evident and as important is consistency. To that end, attached below are Standard Addressing abbreviations that are to be used when formatting the data for BOTH print and 2D encoded address fields.

Apartment, Suite, and Room numbers should be placed in the Apartment Number field. Acceptable values are numeric digits and alpha letters. DO NOT include the "Apt." prefix, pound signs (#), dashes or any other special characters. Please discontinue the practice of concatenating street address and apartment number values. When printing, the apartment number should be a separate field on the form.

### **Name and Address data**

Having correct and complete name and address data is always a concern with the department. Please refer to 'Postal Addressing Standards' document at <http://pe.usps.gov/cpim/ftp/pubs/Pub28/Pub28.pdf>

If the address is a foreign address, NO LONGER include the text FC in the State field. If the foreign country has a zip code, it can go in the ZIP code field, otherwise leave the ZIP code field empty. See 'Personal Income Tax Software Developer's Guide' – Taxpayer Registration

Rules for examples. See Appendix B for text to be used for foreign country. Use the foreign state field for a foreign country's state, province or county as needed. The Foreign Country should be represented as the 2 character code in both print and the 2D barcode.

### **Timestamp**

There are times when a taxpayer's return is created over a period of time. If the return is printed at different times, sometimes an update will not be reflected in the document that the department receives. This can become problematic when data flows from one page to another. To be sure that the department has the most up to date and complete return, the print date and time should be printed on the bottom of every page of every document of the return. Date format is discretionary upon the vendor. The location is to be at row 61, beginning at column 15. There must not be a user option to shut the timestamp off. No printing is allowed below row 61. Printing below row 61 has a negative impact on reading the forms and schedules.

### **Vendor Reserved**

For internal purposes, the vendor may choose to print company name, an identification number, control number, version number, etc. on the form or schedule. Row 61 between columns 45 and 75 may be used for this purpose. When trying to research a problem, some vendors have found this information helpful.

### **Leap Year**

2020 is a leap year and your calculations should account for leap years every four years. For example, Form NRPY, M-2210, M-2210F and M-2220 all have calculations involving the number of days in the year. Our internal verifications and calculations software account for leap years automatically.

### **Form 2**

TIR 03-11 required fiduciaries filing Form 2 with total Part A, Part B, and Part C net taxable income (as defined in G.L. c. 62, § 2(b)) of \$50,000 or more to pay electronically, as of January 1, 2004; this threshold was to be lowered to \$30,000 and the requirement that such returns be filed electronically was to be added as of January 1, 2005. The Commissioner hereby postpones the change in threshold; the threshold at or above which fiduciaries must pay electronically remains \$50,000. In addition, the Commissioner postpones the requirement that fiduciary returns above the threshold be filed electronically. Fiduciaries who are at or above the \$50,000 threshold (total Part A, Part B, and Part C net taxable income on Form 2) must continue to use electronic means to make any payments to the Department. Chapter 262 of the Acts of 2004 (chapter 262) modified the tax treatment of trusts, effective for taxable years beginning on or after January 1, 2005, by imposing the tax on income for certain trusts at the beneficiary level, rather than at the trust level. While income included in the gross income of a beneficiary by reason of Internal Revenue Code sections 652 or 662 will be taxed at the beneficiary level, trusts with accumulated income or capital gains will continue to file Form 2 and pay taxes on the trust income at the trust level. See TIR 04-23 for more information on chapter 262 and the changes in taxation of fiduciaries.

The Period, that is the year beginning and ending date, must not span more than 12 months. For returns prepared by someone other than the taxpayer, Preparer Name, phone & either PTIN/SSN or EIN must be included prior to printing the return.

The size of the Account Number field is 11 bytes in length.

Credits must be documented as required. That is, a certificate number or a supporting schedule must accompany certain credits or else the credit will be disallowed. Schedule

CMS and or Schedule CRS must accompany the return if any credits or credit recapture are being claimed. See instructions for information pertaining to when and if to submit specific credit schedules. If the taxpayer has a credit recapture, the total dollar amount is entered on line 39, as well as the requisite bubbles filled in.

See TIR-10-11 for details on the Additional Tax on Installment Sales.

### **Form 2-G**

The Period, that is the year beginning and ending date, must not span more than 12 months. For returns prepared by someone other than the taxpayer, Preparer Name, phone & either PTIN/SSN or EIN must be included prior to printing the return.

### **Schedule B/R**

Legal Domicile is a 2-byte field that is the 2-character USPS State abbreviation.

The Beneficiary and Remaindermen fields are on the same line as Legal Domicile.

### **Form 3**

Annual partnership information returns (Forms 3) are required under G.L. c. 62C, §§ 6 and 7. Partnerships must also submit Schedules 3K-1, explaining each partner's distributive share, to the Department and to each partner.

The Department of Revenue announced in TIR 03-11 the requirement that, as of January 1, 2005, partnerships at or over the partnership E-file income threshold or loss threshold, or with 25 or more partners, must submit all Forms 3 and Schedules 3K-1 to the Department by electronic means. The partnership income threshold is reached when the partnership has, in one tax year, (1) \$50,000 or more in gross income, including (but not limited to) gross receipts from a trade or business, gross income from the sale or rental of real or tangible personal property, or from royalties, interest, or dividends; or (2) \$100,000 or more received from the sale of stock and securities. The partnership loss threshold is reached when the partnership has, in one tax year, (1) \$50,000 or more in ordinary loss from trade or business activities; or (2) \$100,000 or more in losses from the sale of stock and securities.

The Period, that is the year beginning and ending date, must not span more than 12 months. For returns prepared by someone other than the taxpayer, Preparer Name, phone & either PTIN/SSN or EIN must be included prior to printing the return.

Additional tax associated with an installment sale. See TIR-10-11 for details.

Credits found on Form 3 represent the GROSS amount of each credit that is associated with the Partnership. Certificate numbers are the original numbers assigned to the Partnership. Schedule CMS and or Schedule CRS must accompany the return if any credits or credit recapture are being claimed. See instructions for information pertaining to when and if to submit specific credit schedules. All 10 pages are required. Take special note of the 1D barcode values for pages 6 through 10 in Table 1. They have changed since 2015. Also, the form is 2D enabled

### **Schedule 3K-1**

The Name and SSN are required for each partner.

Credits must be documented as required. That is, a certificate number or a supporting schedule must accompany certain credits or else the credit will be disallowed.

The credits on the 3K-1 are the Partner's share (if any) of the credits accumulated by the Partnership.

New certificate numbers must be assigned to the Partner's share of the credit. The Partnership has the responsibility of getting the new certificate numbers and getting that information to the Partner.

Certificate Numbers are not found on the 3K-1. (They must be included when filing the tax return of the Partner) This schedule is 2D enabled beginning in the 2019 tax year.

## **Schedule CRS & CMS**

See instructions for criterion set forth for when to file the various credit schedules and when they should be retained by the taxpayer. Schedule CMS and or Schedule CRS must always accompany the return if any credits or credit recapture are being claimed. See instructions for information pertaining to when and if to submit specific credit schedules.

<b>CREDIT NAME</b>	<b>CREDIT TYPE</b>
Angel Investor	AGLCRD
Apprenticeship	APPCRD
Brownfields	BRWFLD
Certified Housing	CRTHOU
Community Investment	CMMINV
Conservation Land	CNSLND
Cranberry Bog Renovation	CRBCRD
Dairy Farm	DAIFRM
Disability Employment	DETCRD
EDIP	EDIPCR
Employer Wellness	EMPWLL
EOAC	EOACCR
Farming and Fisheries	FRMFSH
Film Incentive	FLMCRD
Harbor Maintenance	HRBMNT
Historic Rehabilitation	HISRHB
Investment Tax	INVTAX
Lead Paint	LEDPNT
Life Science (FDA)	LFSFDA
Life Science (ITC)	LFSITC
Life Science (Jobs)	LFSJOB
Life Science (RD)	LFSRDC
Low-Income Housing	LOWINC
Low-Income Housing Donation	LIHDON
Medical Device	MEDDVC
National Guard Employee	NGHCRD (NGECRD)
Offshore Wind Capital Investment	WPICRD (OSWITC)
Offshore Wind Jobs	WPJCRD (OSWJTC)
Pass-Through Entity 63D-ELT	ELTCRD
Research	REARCH
Septic	SEPTIC
Solar and Wind Energy	SLRWND
Vacant Store Front	VACSTR
Vanpool	VANPOL
Veteran's New Hire Tax	VETHIR
Training Tax Credit	TTCCRD

Credit Type	Certificate Format
Apprentice	xxxx <b>A</b> xxxxx
Brownfields	xxxx <b>B</b> xxxxx, <b>C</b> xxxxxxxxxxx
Certified Housing Development	xxxx <b>H</b> xxxxx
Community Investment	xxxx <b>H</b> xxxxx, xxxx <b>V</b> xxxxx, xxxx <b>V</b> xxxxx
Conservation of Land	xxxx <b>C</b> xxxxx
Cranberry Bog	xxxx <b>CB</b> xxxxx
Dairy Farm	<b>L</b> xxxx
EDIP	xxxx <b>E</b> xxxxx, xxxx <b>E</b> xxxxx
Employer Wellness	xxxxx <b>W</b> xxxx
Film Credit	xxxx <b>F</b> xxxxx, <b>C</b> xxxxxxxxxxx
Historic Rehabilitation	<b>HRC</b> .xxx <b>L</b> , <b>HRC</b> .xxxx <b>L</b>
Low Income Housing	<b>MA</b> xxxxxxxx, xxxx <b>L</b> xxxxx
Low-Income Housing Donation	xxxx <b>D</b> xxxxx
Medical Device	xxxx <b>M</b> xxxxx, <b>C</b> xxxxxxxxxxx
Vacant Storefront	xxxx <b>S</b> xxxxx
Veterans Hire	xxxx <b>Z</b> xxxxx
Training Tax Credit	xxxx <b>T</b> xxxxx

**Notes:**

The formats listed above use "x" as a numeric character, alpha characters in **red** are constant and can be upper or lower case. The blue "**L**" represents any upper or lower case letter.

+ The 2D fields can accommodate any size number; 20 is used for sizing of the barcode, but it is not a true limit. However, the printed fields are limited by the available space on the page. Beginning in 2020, printed certificate number fields will be 15 bytes wide. This will mean Schedules CMS & CRS as well as Schedules RFC, EDIP & 2K-1 have been reformatted accordingly.

Beginning 2022, the Medical Devices Credit has been sunset; meaning, no new credits will be issued. Prior year credits can be used in accordance with rules and regulations set forth for the credit.

**Making Payments - Form 2 only**

See below, "Other Resources": Computer-Generated Payment voucher. Also, to make online payments (preferred method), including scheduling payments, taxpayers should visit The Massachusetts Department of Revenue's secure web page [www.mass.gov/dor/payonline](http://www.mass.gov/dor/payonline)

Vendors should include the above url, with appropriate text encouraging online payments, on the top half of the paper Payment Voucher. If appropriate, where vendor software discusses payments, please include text and the url above in order to encourage online payments.

**Payment Vouchers & Extensions**

- 1 See page 4 and Table 1 on page 5.
- 2 These documents should NOT have anchors.
- 3 These documents still require the scan line at the bottom of the page.
- 4 These documents should include a 13-byte 1D barcode.
- 5 Vendors should include their vendor code in the last four bytes of the 1D barcode.
- 6 2D barcode is mandatory
- 7 All other criteria remain the same as outlined in "Payment Voucher and Extensions Software Developer's Guide" and "Tax Payment Voucher and Extension Forms" (see Other Resources on page 23)

See current year PV Extensions Developers Guide.



## Vendor requirements for passing certification testing

DOR does acknowledge that not every vendor can maintain the same level of sophistication in terms of what types of tax scenarios its software can handle. DOR takes a fiduciary responsibility to the taxpayers in certifying a vendor as acceptable. DOR does expect vendors to provide the highest possible quality in the areas of appearance, functionality and accuracy in delivering their product to the marketplace.

See Massachusetts Department of Revenue Publication 'Handbook for Reproduction of Non-Scannable Department of Revenue Forms' Section 1.3 for guidance regarding who needs to pass certification testing. To paraphrase: Any company that develops and uses substitute Massachusetts Department of Revenue forms **MUST** get approval from the Department. If the company develops substitute tax forms using its own tax software; develops tax software programs to be used with substitute tax forms developed by another company; or, develops substitute tax forms for other companies to use with their tax software.

The company must have forms reviewed annually prior to release of the substitute forms. Part of the approval process is for the Payment Voucher to pass DOR testing. For those vendors passing certification, they must provide a copy of their DOR Approval letter to tax practitioners or other vendors who sell the products of tax software developers who design substitute tax forms. (See also, Section 1.4 of 'Handbook for Reproduction of Non-Scannable Department of Revenue Forms')

If a company chooses to release software to their customers (taxpayer or tax practitioner) prior to being approved by the DOR, the company must adhere to the following criterion:

Disable printing of returns created using unapproved software.

A watermark with the text of "**DRAFT FORM: THIS WILL NOT BE PROCESSED**" must be printed across all pages of the form(s)

The watermark must be printed in black only, but wording is vendors choice

The watermark must be at least tall enough to encompass two printed lines

The watermark must be located such that the taxpayer's name and address are obliterated. For forms where there is no name and address area, the vendor may place the watermark anyplace common sense would dictate.

The consumer must not have a way to shut off the watermark feature

The software must prohibit returns created with unapproved software from being filed electronically

Once approved, a software patch should remove any watermarks and filing prohibitions.

Vendors are encouraged to submit test samples early to avoid approval delays. DOR will make every effort to review and approve forms within 10 days of receipt. See contact list to learn where to submit test forms.

Each page has a unique 1-D barcode that the imaging recognition software uses to identify each page.

## **Fixed (exact) Positioning (aka Full-Field or Full Filled)**

DOR requires exact positioning for all data elements on all forms and schedules for certification. Certification status will be posted on the DOR's web site at

<http://www.mass.gov/dor>

All optical scanner enabled forms are required to have anchors. The anchors must be placed in accordance with the department's exact positioning requirements for that form. Each form must contain the exact number of tax data fields, taxpayer ID fields, line items, optical mark fields and keying symbols as the state issued form. The location of all OCR-readable fields must appear in the exact location as specified in the record layout. Those returns not following the exact positioning requirements will be given a lower priority than those following the requirements. DOR has an Imaging based automatic data capture system in place. Image based technology requires exact positioning for data to be captured.

## **Text**

- Vendors may limit descriptions for captions and lines required by the official form or schedule to one print line on the substitute form or schedule by using abbreviations and contraction and by omitting articles and prepositions. The substitute schedule must retain sufficient key words, however, to permit ready identification of the caption, line or item. See Massachusetts Department of Revenue Publication 'Handbook for Reproduction of Non-Scannable Department of Revenue Forms' Section 3 for more information.
- Text found on the online grids are for illustration purposes only. Vendors are encouraged to be as brief or verbose as space and reason permits.

## **Anchors**

- Four anchors, one in each corner, must be present on all pages.
- Anchors must be in the exact same location on all pages and must be in the exact location specified in the transparent films sent to each vendor.
- Each anchor must consist of an angle bar formed by the intersection of one horizontal and one vertical line. Line thickness should be 3 points (3/72"). Line length should be ¼".
- No solid, filled (black) area should be with 2cm (approximately ¾") of any anchor.

## **Optical Mark Fields**

- A single upper case "X" must be used to indicate a response in an optical mark field.
- No underlining or enclosing of optical mark fields.
- One blank character space must immediately precede and follow an optical mark field.
- If a field is not applicable, it must be left blank.

## **Negative Amounts**

- Negative amounts or losses must be preceded by a minus sign ("-") of the left most digit.
- Use of parentheses or "X" boxes (as found on the official Department produced version of the forms) is not acceptable.
- Language regarding the use of "X" boxes must not be printed on the substitute forms.

## **Dollar Amounts**

- Punctuation is prohibited in money amount fields. No Dollar signs (\$), commas (,) or decimal points (.).

- Text is prohibited in money amount fields. Do not allow “None” or any such message to be keyed into a money amount field. Empty fields should be left blank.

### **Signature Area**

- Taxpayer signature and paid preparer information and signature area must be formatted in the same manner as the official Department form.
- Underlining is permitted only in the area allotted for the taxpayer’s, spouse’s and paid preparer’s signatures.

### **Privacy Act Notice**

- “Privacy Act Notice available upon request” verbiage must appear on page 1 of the return. The verbiage should appear where indicated on the transparent films provided to the vendors. If need be, the verbiage may be printed elsewhere, provided that it does not interfere with any OCR fields. The Privacy Act Notice must be made available to the software user by the software developer. It may be presented in either printed “hard-copy” or software “soft-copy” formats.
- The text of the Privacy Act Notice is as follows:

Under the authority of 42 U.S.C. sec. 405© (2) ©(i), and M.G.L. c. 62C, sec. 5, the Department of Revenue has the right to require an individual to furnish his or her Social Security number on a state tax return. This information is mandatory. The Department of Revenue uses Social Security number for taxpayer identification to assist in processing and keeping track of returns and in determining and collecting the proper amount of tax due. Under M.G.L. c. 62C, sec. 40, the taxpayer’s identifying number is required to process a refund of overpaid taxes. Although tax return information is generally confidential pursuant to M.G.L. c. 62C, sec. 21, the Department of Revenue may disclose return information to other taxing authorities and those entities specified in M.G.L. c. 62C. secs. 21, 22 or 23 and as otherwise authorized by law.

## **The department's acceptance criteria are as follows.**

- . Can we read the 1-D & 2-D barcode?
- . Is there a 2-D barcode on every form and schedule as required?
- . Is the 2D barcode data correctly located within the barcode?
- . Is the 1-D barcode correct on each page?
- . Are the 1-D and 2-D barcodes correctly sized and located?
- . Using the grids which are available to the vendors, do anchors and fields on the test samples line up to the films, within REASONABLE tolerances?
- . The payment voucher must pass DOR testing prior to final approval. The 1D & 2D Barcodes and scanline must be readable and correctly configured. (See the PV Developers Guide for more details)
- . Those vendors providing Fiduciary or Partnership Tax Forms and Schedules must pass ALL (1D, 2D and exact positioning) acceptance requirements.

## **Submitting test data**

- . Submitting samples for 2D testing are done via email using pdf files.
- . There will be two tests per return type, in most cases, required to be submitted for 2D testing.
- . Exact positioning tests may be submitted via email or hard copy.
- . Vendors are free to format their own cover sheets as they see fit. Included must be contact information, Forms and Schedules being submitted, and which testing is to be performed.  
(See appendix A for samples of a cover sheet in use.)

## **Non-Image enabled forms with anchors and a 1-D barcode**

Schedule BC – Brownfields Credit is an example; there is no 2D barcode, nor is there a “grid” layout of the schedule. The department wants to be able to name the document when we encounter it. We do that using the 1-D barcode and the anchors.

- 1 Code: 39 symbology
- 2 12 characters
- 3 Ratio: 2.5:1 wide narrow
- 4 Height: 5/16 inch
- 5 Length: 2 ½ inches
- 6 “X” dimension (the narrowest bar and/or space) must be at least 1.5 pts (approximately 20 mils or 3/144 “)
- 7 Each bar in the barcode must be solid. Streaks in the barcode are unacceptable.
- 8 Quiet zone restrictions are relaxed.
- 9 Margin restrictions are relaxed for the anchors and 1D barcode
- 10 Print area restrictions are relaxed for the anchors and 1D barcode
- 11 See Anchors (above) for those characteristics. The exception is location.
- 12 The top left corner of the 1D barcode is on Bottom of Row 1, Left of Column 15
- 13 Top Left anchor's top left corner is on Top of Row 4, Left of Column 7
- 14 Top Right anchor's top right corner is on Top of Row 4, Right of Column 79
- 15 Bottom Left anchor's bottom left corner is on Bottom of Row 63, Left of Column 7
- 16 Bottom Right anchor's bottom right corner is on Bottom of Row 63, Right of Column 79

## Massachusetts DOR Contact List

Non 1D enabled forms are submitted to:

Patrick Ford [dorforms@dor.state.ma.us](mailto:dorforms@dor.state.ma.us)

Brian Mcglone [dorforms@dor.state.ma.us](mailto:dorforms@dor.state.ma.us)

Any forms related questions or issues must be presented to the Forms Developers above.

1D and 2D enabled forms are submitted to, via pdf attached to email:

Lily Lee [anfitformsapproval@dor.state.ma.us](mailto:anfitformsapproval@dor.state.ma.us)

Gregg Rothwell [anfitformsapproval@dor.state.ma.us](mailto:anfitformsapproval@dor.state.ma.us)

Trivan Nguyen [anfitformsapproval@dor.state.ma.us](mailto:anfitformsapproval@dor.state.ma.us)

David Higginbottom [anfitformsapproval@dor.state.ma.us](mailto:anfitformsapproval@dor.state.ma.us)

The only method of contact will be via e-mail since we no longer have dedicated office space outside of the home. This was effective 3/16/2020 when Covid-19 closed our offices.

These contacts cannot offer any help in dealing with specific taxpayer issues. Follow this link for phone numbers of the various DOR help lines:

[http://www.mass.gov/?pageID=dorterminial&L=3&L0=Home&L1=Tax+Professionals&L2=Help+%26+Resources&sid=Ador&b=terminalcontent&f=dor\\_help\\_direct&csid=Ador](http://www.mass.gov/?pageID=dorterminial&L=3&L0=Home&L1=Tax+Professionals&L2=Help+%26+Resources&sid=Ador&b=terminalcontent&f=dor_help_direct&csid=Ador)

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.

### **NOTE:**

*It is imperative that all **SCANNABLE** tax form samples be sent to the email address mentioned above. All **SCANNABLE** tax form samples sent to this email address are prioritized and verified in the order of receipt. A scannable form is any form with a 1D barcode on it.*

## Communication

The preferred method of communication with the Massachusetts Department of Revenue for scannable forms issues is via e-mail. It falls upon the sender of the email to include their own backup person as a 'CC' recipient. The subject line should include the vendor id number, product name and brief reason for the communication such as 'Schedule HC question'; 'Testing clarification'; et cetera. Do not include any personal information such as social security numbers of you or any customer or client in the email. If including any attachments to the email, please do not exceed 20MG in total size.

To: smith@xyz.com

Cc: jones@xyz.com; mccolgan@dor.state.ma.us

Subject: RE: Vendor 1234 - Awesome Software 4U. Schedule C question

Mr. Smith  
Thank you for your insightful and interesting questions regarding

Sincerely,  
K.A.P. Tempesta  
Massachusetts Department of Revenue  
ISO/ASB/FES/WA

## **Other resources:**

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 starting point for those vendors taking their first steps into 2-D barcode technology.

Massachusetts Department of Revenue website <http://www.dor.state.ma.us/>. Refer to the site map to help find draft and final versions of the latest forms and schedules as well as other helpful information.

Information relevant to the production of payment vouchers and extensions, including scan-line specifications and sample forms, can be found in the 'Payment Voucher and Extensions Software Developer's Guide'

United States Postal Service website <http://www.usps.com/>. Please refer to the 'Postal Addressing Standards' document at <http://pe.usps.gov/cpim/ftp/pubs/Pub28/Pub28.pdf>

Taxpayers can obtain an ITIN by completing and filing Form W-7, which is available at the Internal Revenue Service website [www.irs.gov](http://www.irs.gov) or by contacting the IRS at (800) 829-1040.

TIR 08-11: An Act Relative to Tax Fairness and Business Competitiveness. The act institutes "Unitary Combined Reporting" for multi-state corporations and also adopts business entity classification rules that broadly conform to the Federal "check-the-box" rules. Although the act is for tax years beginning on or after January 1, 2009, how it affects 2008 filings has yet to be determined. Please check the Massachusetts Department of Revenue website frequently for the most up-to-date information on this matter. TIR 09-18 has information related to the filing requirements of the unitary returns.

TIR 21-9 speaks to the expansion of electronic filing requirements and 2D barcode requirements.

**Until further notice, all forms and schedules designated as 2D enabled in this document must have the 2D barcode included in your test submission in order to get approval. This includes any document called out as e-file only in TIR 21-9 and any subsequent DOR notifications. If a software provider chooses to no longer support a paper version of any document, please notify the testing team of your decision. ( [anfitformsapproval@dor.state.ma.us](mailto:anfitformsapproval@dor.state.ma.us) )**

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](#). And 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>

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

See the following web page for up-to-date mailing information.

<https://www.mass.gov/service-details/mailling-addresses-for-massachusetts-tax-forms>

# Document Revisions

Updates to this document will be posted to SES as needed. This page is included to track changes between published revisions of this document.

<b>Rev Number</b>	<b>Date</b>	<b>Revision</b>
2024-1.0	7/25/24	Beginning new filing season updates
		Form 3 page 1, new line P&Q – crypto bubbles. Line 1-5 moved to page 2. Lines 43, 44a&b 45 moved to page 3.
		Schedule 4% Surcharge, line 5 threshold increased to 1,053,750
		Training Tax Credit (Ch 62 & Ch 63)
2024-1.1	8/7/2024	Form M-2848 has 1D barcode assigned, see Appendix B Corp Specs Part 1 It is also being redesigned, so keep an eye out for the new draft
		Sched C-2, line 2 is now unused.
2024-1.2	8/28/2024	Added code for the Training Tax Credit. And Cert # format
		2h-1& 3k-1 added Training credit and cert #
2024-1.3	10/3/2024	Part 2 Sched C-2, NEG Values okay for lines 1,4,6,9,12
2024-1.4	10/15/24	Cleaned up part 2, removed rows needing deletions
2024-2.0		No longer a draft
2024-2.1	11/27/2024	M2210-F, new lines 13 through 19. Subsequent lines renumbered
2024-2.2	12/10/2024	ADDITIONAL line item 14a on pg 3 M2210F, updates to some line item text.

# Appendix A

Initial Submission

Massachusetts Department of Revenue  
 Mrs. Dep Revenue  
 200 Arlington St  
 Chelsea MA 02150  
 (617) 887-0000  
[revenue@dor.state.ma.us](mailto:revenue@dor.state.ma.us)  
 or  
 Mr. Ven Doore  
[doore@dor.state.ma.us](mailto:doore@dor.state.ma.us)  
 (617) 887-0001

XYZ Corp of America    Vendor #    1234  
 Product: Awesome Software 4U  
 Contact: Mr. Stanley Smith  
 2 Main St  
 Anytown, OR 10102  
 (123) 222-1234  
[smith@xyz.com](mailto:smith@xyz.com)  
 or  
 Mr. James Jones  
 (123) 222-1233  
[jones@xyz.com](mailto:jones@xyz.com)

Forms and Schedules	Tests to be performed				Results / Action
	√ = To be tested P = Successful test				Successful Result, Error, Retest, Did Not Submit, Accepted Form
	Exact Positioning	1D	2D data	Not supported	
Form 1	√	√			
Schedule B	√	√			
Schedule C	√	√	√		
Schedule D	√	√	√		
Schedule E				√	
Schedule CB	√	√	√		
Schedule INC					D.N.S.
Schedule X/Y					D.N.S.
Schedule Z/DI					D.N.S.
Form 1NRPY					D.N.S.
Schedule NTSL/NR					D.N.S.
Notes	Development is incomplete. Schedules with a DNS status will be submitted next week. - Stan				



Test Results

Massachusetts Department of Revenue

Mrs. Dep Revenue  
 200 Arlington St  
 Chelsea MA 02150  
 (617) 887-0000  
[revenue@dor.state.ma.us](mailto:revenue@dor.state.ma.us)

or  
 Mr. Ven Doore  
[doore@dor.state.ma.us](mailto:doore@dor.state.ma.us)  
 (617) 887-0001

XYZ Corp of America    Vendor #    1234

Product: Awesome Software 4U  
 Contact: Mr. Stanley Smith  
 2 Main St  
 Anytown, OR 10102  
 (123) 222-1234  
[smith@xyz.com](mailto:smith@xyz.com)  
 or  
 Mr. James Jones  
 (123) 222-1233  
[jones@xyz.com](mailto:jones@xyz.com)

Forms and Schedules	Tests to be performed				Results / Action
	√ = To be tested P = Successful test				Successful Result, Error, Retest, Did Not Submit, Accepted Form
	Exact Positioning	1D	2D data	Not supported	
Form 1	P	P			Success Exact / 1D
Schedule B	P	√			Success Exact / Error 1D
Schedule C	P	P	√		Success Exact & 1D Error 2D (see report)
Schedule D	P	P	P		Accepted
Schedule E				√	
Schedule CB	√	√	√		Did Not Submit
Schedule INC					D.N.S.
Schedule X/Y					D.N.S.
Schedule Z/DI					D.N.S.
Form 1NRPY					D.N.S.
Schedule NTSL/NR					D.N.S.
Notes	Schedule B – 1D barcode value had 2007 year, should be 2008				
	Schedule CB did not accompany the test package as indicated - Kara				

Resubmission

Massachusetts Department of Revenue

Mrs. Dep Revenue  
 200 Arlington St  
 Chelsea MA 02150  
 (617) 887-0000  
[revenue@dor.state.ma.us](mailto:revenue@dor.state.ma.us)

or

Mr. Ven Doore  
[doore@dor.state.ma.us](mailto:doore@dor.state.ma.us)  
 (617) 887-0001

XYZ Corp of America Vendor # 1234

Product: Awesome Software 4U  
 Contact: Mr. Stanley Smith  
 2 Main St  
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 or  
 Mr. James Jones  
 (123) 222-1233  
[jones@xyz.com](mailto:jones@xyz.com)

Forms and Schedules	Tests to be performed				Results / Action
	√ = To be tested P = Successful test				Successful Result, Error, Retest, Did Not Submit, Accepted Form
	Exact Positioning	1D	2D data	Not supported	
Form 1	P	P	√		
Schedule B	P	√			Retest 1D
Schedule C	P	P	√		Success Exact & 1D Error 2D (see report)
Schedule D	P	P	P		Accepted
Schedule E				√	
Schedule CB	√	√	√		
Schedule INC					D.N.S.
Schedule X/Y					D.N.S.
Schedule Z/DI					D.N.S.
Form 1NRPY					D.N.S.
Schedule NTSL/NR					D.N.S.
Notes	Schedules CB is attached this time. Retest 1D value for Sched B. We are still looking at Sched C error report. 2D test for Form-1 is included. DNS are still on track for submission next week. - Stan				

Final Results

Massachusetts Department of Revenue

Mrs. Dep Revenue  
 200 Arlington St  
 Chelsea MA 02150  
 (617) 887-0000  
[revenue@dor.state.ma.us](mailto:revenue@dor.state.ma.us)

or

Mr. Ven Doore  
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XYZ Corp of America Vendor # 1234

Product: Awesome Software 4U  
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 (123) 222-1233  
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Forms and Schedules	Tests to be performed				Results / Action
	√ = To be tested P = Successful test				Successful Result, Error, Retest, Did Not Submit, Accepted Form
	Exact Positioning	1D	2D data	Not supported	
Form 1	P	P	P		Accepted
Schedule B	P	P	P		Accepted
Schedule C	P	P	P		Accepted
Schedule D	P	P	P		Accepted
Schedule E				√	
Schedule CB	P	P	P		Accepted
Schedule INC	P	P	P		Accepted
Schedule X/Y	P	P	P		Accepted
Schedule Z/DI	P	P	P		Accepted
Form 1NRPY	P	P	P		Accepted
Schedule NTSL/NR	P	P	P		Accepted
Notes	Have a successful filing season - Kara				

## Appendix C

### The 2 character code must be used in the foreign country field

<https://www.irs.gov/tax-professionals/e-file-providers-partners/foreign-country-code-listing-for-modernized-e-file>

Country Name	Country Code
Afghanistan	AF
Akrotiri	AX
Albania	AL
Algeria	AG
American Samoa	AQ
Andorra	AN
Angola	AO
Anguilla	AV
Antarctica	AY
Antigua & Barbuda	AC
Argentina	AR
Armenia	AM
Aruba	AA
Ashmore and Cartier Islands	AT
Australia	AS
Austria	AU
Azerbaijan	AJ
Bahamas	BF
Bahrain	BA
Baker Island	FQ
Bangladesh	BG
Barbados	BB
Belarus	BO
Belgium	BE
Belize	BH
Benin	BN
Bermuda	BD
Bhutan	BT
Bolivia	BL
Bosnia-Herzegovina	BK
Botswana	BC
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory	IO
British Virgin Islands	VI
Brunei	BX
Bulgaria	BU
Burkina Faso	UV
Burma	BM
Burundi	BY
Cambodia	CB
Cameroon	CM
Canada	CA
Cape Verde	CV
Cayman Islands	CJ
Central African Republic	CT
Chad	CD
Chile	CI
China	CH
Christmas Island	KT
Clipperton Island	IP

Cocos (Keeling) Islands	CK
Colombia	CO
Comoros	CN
Congo (Brazzaville)	CF
Congo (Kinshasa)	CG
Cook Islands	CW
Coral Sea Islands	CR
Costa Rica	CS
Cote D'Ivoire (Ivory Coast)	IV
Croatia	HR
Cuba	CU
Curacao	UC
Cyprus	CY
Czech Republic	EZ
Denmark	DA
Dhekelia	DX
Djibouti	DJ
Dominica	DO
Dominican Republic	DR
East Timor	TT
Ecuador	EC
Egypt	EG
El Salvador	ES
Equatorial Guinea	EK
Eritrea	ER
Estonia	EN
Ethiopia	ET
Falkland Islands (Islas Malvinas)	FK
Faroe Islands	FO
Federated States of Micronesia	FM
Fiji	FJ
Finland	FI
France	FR
French Polynesia	FP
French Southern and Antarctic Lands	FS
Gabon	GB
The Gambia	GA
Georgia	GG
Germany	GM
Ghana	GH
Gibraltar	GI
Greece	GR
Greenland	GL
Grenada	GJ
Guam	GQ
Guatemala	GT
Guernsey	GK
Guinea	GV
Guinea-Bissau	PU
Guyana	GY
Haiti	HA
Heard Island and McDonald Islands	HM
Holy See	VT
Honduras	HO
Hong Kong	HK
Howland Island	HQ
Hungary	HU
Iceland	IC
India	IN

Indonesia	ID
Iran	IR
Iraq	IZ
Ireland	EI
Israel	IS
Italy	IT
Jamaica	JM
Jan Mayen	JN
Japan	JA
Jarvis Island	DQ
Jersey	JE
Johnston Atoll	JQ
Jordan	JO
Kazakhstan	KZ
Kenya	KE
Kingman Reef	KQ
Kiribati	KR
Korea, Democratic People's Republic of (North)	KN
Korea, Republic of (South)	KS
Kosovo	KV
Kuwait	KU
Kyrgyzstan	KG
Laos	LA
Latvia	LG
Lebanon	LE
Lesotho	LT
Liberia	LI
Libya	LY
Liechtenstein	LS
Lithuania	LH
Luxembourg	LU
Macau	MC
Macedonia	MK
Madagascar	MA
Malawi	MI
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Man, Isle of	IM
Marshall Islands	RM
Mauritania	MR
Mauritius	MP
Mexico	MX
Midway Islands	MQ
Moldova	MD
Monaco	MN
Mongolia	MG
Montenegro	MJ
Montserrat	MH
Morocco	MO
Mozambique	MZ
Namibia	WA
Nauru	NR
Navassa Island	BQ
Nepal	NP
Netherlands	NL
New Caledonia	NC
New Zealand	NZ

Nicaragua	NU
Niger	NG
Nigeria	NI
Niue	NE
Norfolk Island	NF
Northern Mariana Islands	CQ
Norway	NO
Oman	MU
Other Country	OC
Pakistan	PK
Palau	PS
Palmyra Atoll	LQ
Panama	PM
Papua-New Guinea	PP
Paracel Islands	PF
Paraguay	PA
Peru	PE
Philippines	RP
Pitcairn Islands	PC
Poland	PL
Portugal	PO
Puerto Rico	RQ
Qatar	QA
Romania	RO
Russia	RS
Rwanda	RW
Saint Barthelemy	TB
Saint Martin	RN
Samoa	WS
San Marino	SM
Sao Tome and Principe	TP
Saudi Arabia	SA
Senegal	SG
Serbia	RI
Seychelles	SE
Sierra Leone	SL
Singapore	SN
Sint Maarten	NN
Slovakia	LO
Slovenia	SI
Solomon Islands	BP
Somalia	SO
South Africa	SF
South Georgia and the South Sandwich Islands	SX
South Sudan	OD
Spain	SP
Spratly Islands	PG
Sri Lanka	CE
St. Helena	SH
St. Kitts and Nevis	SC
St. Lucia Island	ST
St. Pierre and Miquelon	SB
St. Vincent and the Grenadines	VC
Sudan	SU
Suriname	NS
Svalbard	SV
Swaziland	WZ
Sweden	SW
Switzerland	SZ

Syria	SY
Taiwan	TW
Tajikistan	TI
Tanzania	TZ
Thailand	TH
Togo	TO
Tokelau	TL
Tonga	TN
Trinidad and Tobago	TD
Tunisia	TS
Turkey	TU
Turkmenistan	TX
Turks and Caicos Islands	TK
Tuvalu	TV
Uganda	UG
Ukraine	UP
United Arab Emirates	AE
United Kingdom (England, Northern Ireland, Scotland, and Wales)	UK
Uruguay	UY
Uzbekistan	UZ
Vanuatu	NH
Venezuela	VE
Vietnam	VM
Virgin Islands	VQ
Wake Island	WQ
Wallis and Futuna	WF
Western Sahara	WI
Yemen (Aden)	YM
Zambia	ZA
Zimbabwe	ZI