



DC-1167

SUBSTITUTE FORMS GUIDELINES FOR SOFTWARE DEVELOPERS

SEPTEMBER 2017

T F	D-20 Corporation Franchise Tax Return
A O	D-20ES Declaration of Estimated Franchise Tax for Corporations
X R	D-20P Payment Voucher for Corporation Franchise Tax (Voucher)
M	FR-120 Extension of Time to File DC Corporation Franchise Tax Return (Voucher)
S	D-30 Unincorporated Business Franchise Tax Return
	D-30ES Unincorporated Business Declaration of Estimated Franchise Tax
	D-30P Payment Voucher for Unincorporated Business Franchise Tax (Voucher)
	FR-130 Extension of Time to File DC Unincorporated Business Franchise Tax Return (Voucher)
	D-2220 Underpayment of Estimated Franchise Tax by Businesses
	QHTC CERT Certification for Qualified High Technology Company
	Combined Reporting Schedules 1A, 1B, 2A, 2B
	Combined Group Members Schedule
	WWCR Worldwide Combined Reporting Election Form
	D-40 Individual Income Tax Return 2D Barcode Version
	Schedule S Supplemental Information
	Schedule H Homeowner and Rental Property Tax Credit
	Schedule N DC Non-Custodial Parent EITC Claim
	Schedule U Additional Miscellaneous Credits and Contributions
	Schedule I Additions to and Subtractions from Federal Adjusted Gross Income
	Schedule L Lower Income Long-Term Homeowner Credit
	D-40B Non-Resident Request for Refund
	D-40ES Estimated Payment for Individual Income Tax
	D-40EZ Income Tax Return for Single and Joint Filers with No Dependents
	D-40P Payment Voucher for Individual Income Tax
	D-40WH Withholding Tax Schedule
	D-2210 Underpayment of Estimated Income Tax by Individuals
	FR-127 Extension of Time to File Income Tax (Voucher)
	D-41 Fiduciary Income Tax Return
	D-41ES Estimated Payment for Fiduciary Income Tax
	D-41P Payment Voucher for Fiduciary Income Tax
	FR-127F Extension of Time to File Fiduciary Income Tax Return (Voucher)
	D-65 Partnership Return of Income
	FR-165 Extension of Time to File DC Partnership Return (Voucher)
	D-2440 Disability Income Exclusion
	D-2441 Child and Dependent Care Credit for Part Year Residents
	FP-31 Personal Property Tax Return
	FP-31P Payment Voucher for Personal Property Tax
	FP-129A Extension of Time to File DC Personal Property Tax Return or Report
	FR-329 Consumer Use Tax on Purchases and Rentals
	FR-800A (2017) Sales and Use Tax Annual Return
	FR-900A (2018) Employer Withholding Tax Annual Return
	FR-900NP (2018) Annual Return for Withholding Reported on Forms 1099 and/or W-2G
	FR-900P (2018) Payment Voucher for Withholding Tax (Voucher)
	FR-900Q (2018) Employer/Payor Withholding Tax - Quarterly Return
	D-76 DC Estate Tax Return
	D-76EZ DC Estate Tax Return
	D-76P Payment Voucher for DC Estate Tax
	D-77 Extension of Time to File a DC Estate Tax Return
	FR-147 Statement of Person Claiming Refund Due a Deceased Taxpayer
M F	D-20E Corporation Franchise Tax Declaration for Electronic Filing
E O	D-30E Unincorporated Business Tax Declaration for Electronic Filing
F R	D-40E Individual Income Tax Declaration for Electronic Filing
M	D-41E Fiduciary (Estate or Trust) Declaration for Electronic Filing
S	D-65E Partnership Declaration for Electronic Filing

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Where to Get Forms

Official forms

To get forms by mail, call our Office of Tax and Revenue, Customer Service Administration @ 202-442-6546.

PDF of the Official Forms are available online at MyTax.DC.gov

Substitute form grids

Grids are available in PDF format on the State Exchange System (SES). See "Tax Software Provider" information on Page 3 for details.

Send questions or inquiries

- regarding legislation or tax administration to TAXHELP@dc.gov
- regarding forms design: see contact information above

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Introduction

The Office of Tax and Revenue (OTR) for the District of Columbia (DC) has transitioned to a scan and image processing system. Accurate substitute forms are essential to our success. A substitute tax form is a computer-generated tax form that is produced by a software company or payroll service to use in place of an official form produced by the OTR. We accept quality substitute tax forms that comply with the requirements outlined in these guidelines.

All developers of computer software, computer tax processors, computer programmers, commercial printers, business forms companies and others who plan to market and/or distribute substitute income or business tax forms in any manner must adhere to the substitute forms guidelines. The guidelines provide the general requirements for developing, printing, and getting approval for substitute tax forms. Our Substitute Tax Forms Program administers the formal acceptance and processing of these forms. Our primary function is to process paper documents, however, we also work with other processing and filing media such as Image Character Recognition (ICR) and electronic filing.

Tax Software Provider Registration Form

DC uses the State Exchange System (SES) to securely distribute the Tax Software Provider Registration Form (or Letter of Intent), efile schemas, business rules, and related materials for the coming year. All software providers are required to complete the registration form to request approval from DC OTR to provide tax preparation software for electronic and paper form submissions.

The Federation of Tax Administrators (FTA) is working to generate a vendor access list with the email addresses of the identified users for each vendor. Approved vendors will be granted view/download access to the DC folder on the SES. An email will be sent to you once we have granted permissions. The registration form is due by October 30, 2017.

What's new for TY 2017 / 2018



- **Due Date Changes** (*due to Emancipation Holiday in DC)
 - Individual Income - April 17, 2018*
 - Corporation Franchise - April 17, 2018*
 - Unincorporated Franchise - April 17, 2018*
 - Partnership - April 17, 2018*
 - Withholding Quarterly Return
 - April 30, July 31, October 31, January 31
 - Withholding Reported on Forms 1099 and/or W-2G
 - January 31
 - Withholding Quarterly Return Bulk Filing
 - April 30, July 31, October 31, January 31
- **Part Year** will be calculated using number of days - 365 or 366 for leap year.

- **Dishonored Payments**
A \$65.00 fee will be imposed if a check or electronic payment is not honored by the financial institution and returned to OTR.
- **Farm to Food Donations** are repealed effective April 7, 2017. The donation must have been made on or after January 1, 2017 but before April 7, 2017. The credit remains on a first-come, first-served basis.
- **Taxpayer Identification Number (TIN)**
Forms and instructions now refer to Taxpayer Identification Number (TIN) where FEIN, SSN, ITIN or PTIN is needed.
- **Secondary Title** text (formerly located at the bottom center) has been removed from forms for scanning purposes.
- **Barcodes** the Sub Form Identifier field of most barcodes have been revised. See Pages 10 - 11.

Individual Income

- Standard Deduction and Exemption
 - Single individuals, dependents, and married/registered domestic partners filing separately are allowed a standard deduction amount of **\$5,650**.
 - Head of household filers are allowed a standard deduction of **\$7,800**.
 - Married/registered domestic partners filing jointly, qualifying widow(ers) with dependent children, and married/registered domestic partners filing separately on the same return are allowed a standard deduction of **\$10,275**.
- The exemption amount remains at \$1,775.
- Childless worker EITC maximum amount is \$510.
- Property tax credit increases from \$1,000 to \$1,025.
- Schedule H federal AGI eligibility threshold for under age 70 increases from \$50,000 to \$50,500.
- Schedule H federal AGI eligibility threshold for age 70 and older increases from \$50,000 to \$50,500.
- The phase-out will be based on federal AGI rather than District AGI.
- Added an oval to indicate injured spouse protection.
- Revised line numbers on D-40EZ and D-40.

Corporation Franchise

- Tax rate down from 9.2% to 9.0%.
- Line 6 and Lines 11 - 25 cannot be negative.
- Line 41 is now two lines.
- OTR will no longer auto register businesses

Unincorporated Franchise

- Tax rate down from 9.2% to 9.0%.
- Line 6 and Lines 11 - 22 cannot be negative.
- Line 33 number of days must be entered.
- OTR will no longer auto register businesses.

What's new for TY 2017 / 2018^(continued)



Partnership

- New fill-in oval for Partnership for a QHTC located in BallparkTIF Area

Withholding

- Bulk filings must be submitted in the correct format or the file will be rejected.
- A generic '1099' has been created to allow online data entry.
- OTR will no longer auto register businesses
- REMINDER: Withholding taxpayers MUST ensure they are registered with OTR prior to submission of returns or payments, otherwise returns or payments will not post to the account.

Sales and Use

- Beginning November 1, 2017, the 2018 sales and use tax forms will be all electronic, there will be no paper (official, sub, fill-in) forms or booklets available.
- Bulk filing option will be available.

QHTC

- New worksheets:
 - FP-333, Tax Credit for Wages Paid to Qualified Employees
 - FP-334, Tax Credit for Wages Paid to Qualified Disadvantaged Employees
- A new online QHTC certification process will go live for sales and use on November 1, 2017.

Approval Process *for* Substitute Forms

Any company or individual that designs and/or markets substitute forms must get approval from the OTR to create substitute forms. **Each year approval must be received before releasing and distributing substitute forms as part of a software product to customers or clients.**

Patrons of software companies are not required to get additional approval from the OTR. However, they should verify with the software company that the forms have been approved. Refer to ***Secondary Software Companies under Software Developer Responsibility.***

Getting approval

What to send:

A) An Approval Checklist:

Use the recommended NACTP version available at www.nactp.org.

B) Three (3) copies of each scannable form:

- one with simulated taxpayer information
- one with full-filled data*
- one blank copy.

* Full-filled data submissions will be used for TEST purposes.

Do not send forms with real taxpayer data.

All Substitute forms with barcodes must be mailed to:

Darlene Parks and/or Steve Gaul
Program Analyst
Office of Tax and Revenue
1101 4th Street, S.W. 4th Floor
Washington, D.C. 20024

No other office is authorized to approve substitute forms

When to send forms:

As soon as our forms are marked **FINAL**, you may mail your submissions in for approval.

Cut off date for 2017 submissions is February 28, 2018.

Exceptions:

***2017 Sales and Use tax forms.....October 31, 2017**

***Personal Property tax forms.....July 1, 2018**

PDF's

PDF's will be accepted for all non scanable forms (no barcodes) which includes any accompanying schedules from the Official Forms packages.

How we respond:

An approval letter or check sheet will be returned to you, unless you request a formal letter. Notice of approval may contain qualifications or use of the substitutes.

Notice of non-approval letters may specify the changes required for approval and may also require resubmission of the form in question.

How long the approval lasts:

Most signature tax returns have the tax year printed in the upper portion of the return. Approvals for these forms are usually good for one calendar or fiscal year (January through December or October through September of the year of filing). Each new filing season requires a new approval.

Tax forms for shorter periods of time require approval for any period in which the form has been revised.

Approvals stating that the approved change or form would not be allowed in any other tax year require resubmission of form.

Temporary approvals pending resolution of a failure to meet one or more OTR-prescribed requirements need to be reviewed in subsequent years.

Approval does not mean that forms or software are error-free.

Approval means that the vendor has demonstrated that the forms have met the required specifications.

Unapproved forms

Tax forms that do not meet the DC required specification will be returned to the software developer as

UNAPPROVED. Unapproved forms received while we are in production, will cause delays in processing tax returns. Developers **must** be available to correct any software errors which may occur before or after production begins and work closely with the DC to follow up on any processing issues that may arise during filing season. If the developers must re-release corrected software, it should be done in a timely matter and proper notification should be made to all customers. DC software approval can be revoked if the software produces returns which are not in compliance with these specifications and the software company fails to correct the problem upon receiving notice from OTR. OTR reserves the right to request a copy of the final version of the DC approved software.

OTR reserves the right to revoke the acceptance and/or approval of the software package or substitute form for cause which causes disruption of DC OTR's production environment.

Physical Aspects and Specifications of Substitute Forms

A. Basic Form Requirements

The official form is the standard for all substitute forms. Considering a substitute form is a variation of the official form, you should know the requirements of the official form for the year of use before you modify it.

Design

Each form must match the grid exactly.

Layout, formatting, and printing

The form must contain the exact number of tax data fields, and keying symbols as the official form. The location of all required fields must appear in the exact location as specified on the form grid.

When applicable, **red ink** markings will be used to identify all changes for the new year. This is for your purpose only to help you to quickly identify those changes that were made. When submitting your forms for approval, **please do not use red ink.**

Paper

The paper used for printing scannable forms must be 8 1/2" x 11". Paper weight must be 15 to 20 LB bond as recommended by the NACTP standards.

The color and opacity of the paper should closely match that of the original form (usually white).

Vouchers and Coupons

To make vouchers and coupons acceptable for computer development and processing, the following standards are recommended:

Size: Height, 3 1/2 inches
Width, 8 1/2 inches

Ink

Forms must be printed using only black ink or toner. Do not use any other colors.

Characters must be a good contrast and contain no voids in their strokes.

Margins

Forms must have a clear margin of 1/2" at the top, bottom, and sides.

Font

ICR-readable fields for all forms must be printed using 12 point font and 6 lines per inch. The only exception to this rule pertains to the Title Text Field on the forms

Top title text field should be Helvetica 12 pt font

e.g., 2017 D-40 SUB

Other recommended printing fonts are Courier or Courier New. Numeric characters must not have ascending or descending characters. Each character in the data field must have the same baseline. Text other than ICR readable fields may be printed using other fonts.

Do not

...Use commas as separators between digits in ICR-readable fields

...Underline or enclose fields that are ICR-readable

...Use dollar signs in ICR-readable fields

...Use brackets, hyphens (dashes), or virgule (diagonal marks) in ICR-readable fields.

...Allow any alpha characters in ICR-readable numeric fields

Print

Forms must be printed portrait-style on one side only. **No duplexing.** All printing must be laser, ink-jet, or another comparable method, with original printed output.

Printing/Scaling Requirements

See page 8 for screen shot examples and more detailed information.

Legibility

All forms must have a high standard of legibility, for printing, reproduction and fill-in matter. The ink and printing method used must ensure that no part of a form (including text, graphics, data entries, etc.) be smeared or otherwise blemished. This includes any subsequent copies or reproductions made from an approved master substitute form, either during preparation or during OTR processing. We do not approve or disapprove the specific equipment or process used in reproducing official forms. Photocopies of forms must be entirely legible and satisfy the conditions stated in these guidelines.

Physical Aspects and Specifications of Substitute Forms (Con't)

Taxpayer information

Taxpayer name and address must be printed left justified in upper case. The business name, address, city, state, and zip code lines are each separate fields and must be printed in the exact locations specified on the substitute forms grids. Each address line should be programmed for 30 character spaces.

Exception: Business address can be programed for up to 60 character spaces.

Taxpayer Identification Number(s) (TIN)

Taxpayers must have a TIN, whether it is a Social Security Number (SSN), Federal Employer Identification Number (FEIN) or Individual Taxpayer Identification Number (ITIN) or Paid Preparer Identification Number (PTIN). Taxpayers must wait to receive either number before filing a DC return. Returns will be rejected if the TIN is missing, incorrect or invalid.

Paid Preparer Identification Number (PTIN)

If you are a paid tax preparer, you are required to have an IRS PTIN issued by the IRS. If you use a paid preparer, they are required to have an IRS PTIN issued by the IRS. A PTIN is a number issued and authorized by the IRS to file a return on the taxpayer's behalf.

SSN, FEIN and ITIN

Print SSN, FEIN and ITIN without hyphens (dashes) in the correct location, e.g., 000000000.

Telephone numbers and Zipcodes

Print telephone numbers without hyphens (dashes) in the correct location, e.g., 0000000000.

Print zipcodes without hyphens (dashes) in the correct location, e.g., 000000000.

Date fields

Date fields should have a format of MMDDYY unless otherwise specified. Dates should use leading zeros for months and days less than 10, e.g., August 7, 2017 would be 080717

Data entry keying symbols

Data entry keying symbols, such as dollar signs, must be reproduced where indicated on official forms.

Optical Mark Fields

A single upper case **X** must be used to indicate a response in an optical mark field. There must be no underlining or enclosing 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.

Amounts

For all D-20, D-30, D-40, D-41, D-65, D-76 and FP-31 family of forms, amounts must be rounded to the nearest dollar. Please print hard code zeros (.00 in all money amount fields for these forms to assure whole dollars only.)

Program decimal points so that they appear lighter or smaller than the numbers in the data fields.

e.g., \$5000.00 (12 pt Courier for \$5000 and 9 pt for the decimal point)

Amounts on all other forms, such as the **FR-800**, Sales and Use and **FR-900** Withholding Tax family of forms must be printed with decimal points with two digits of precision.

Program decimal points so that they appear lighter or smaller than the numbers in the data fields

e.g., \$5000.99 (12 pt Courier for \$5000 and 9 pt for the decimal point)

Numeric data fields must be right justified.

Negative amounts or losses must be indicated with an optical mark field (**X**) as shown on the forms grids.

Do not place brackets or minus signs in the amount fields nor in the "mark if" or fill-in ovals"

Signature and paid preparer area

The taxpayer signature and paid preparer information area must be formatted in the same manner as the OTR form. You may add three extra lines to the paid preparer's address area without prior approval. Underlining is permitted only in the area allotted for the taxpayer and tax preparer signatures.

The perjury statement must be present and worded exactly as on the official form

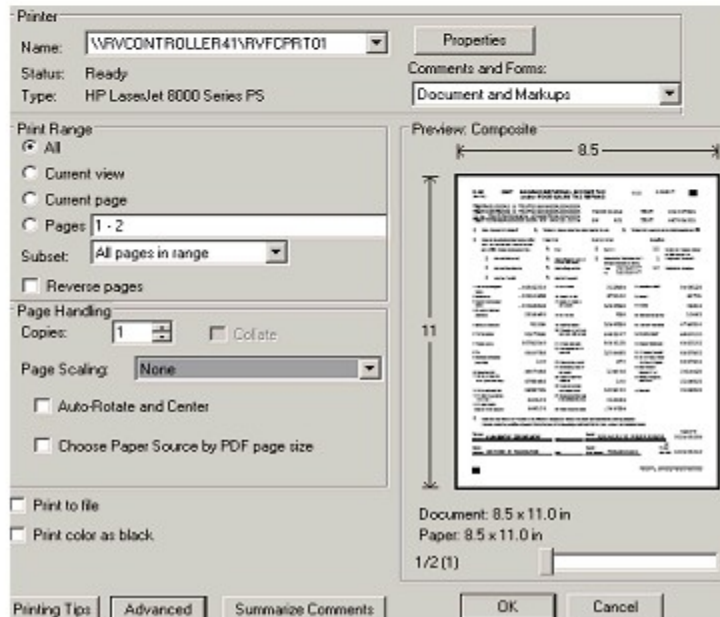
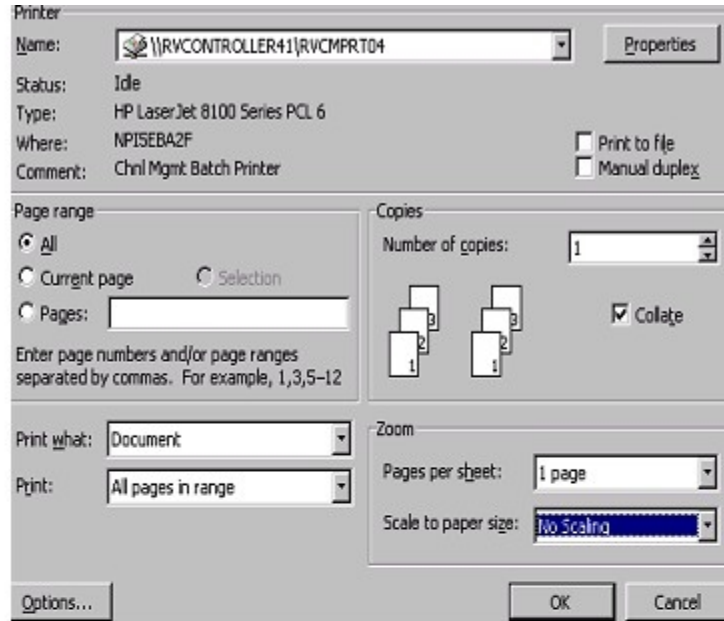
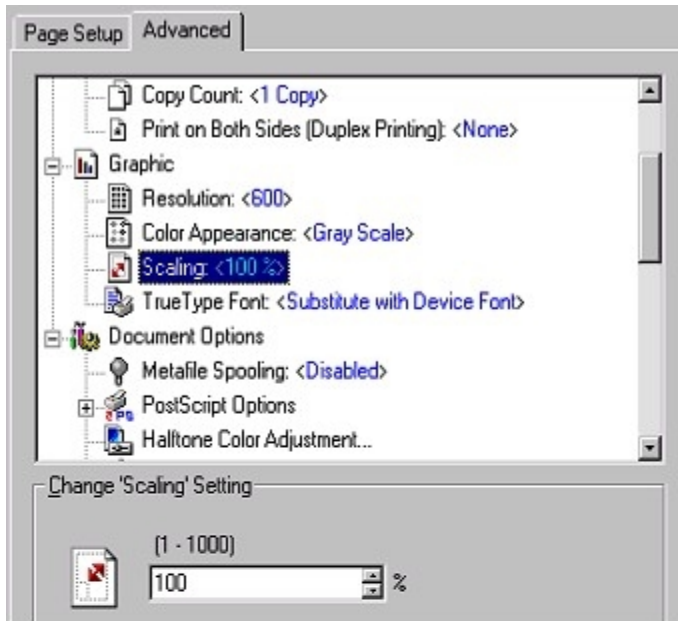
DC conformity to IRS Notice 2004-54

DC authorizes income tax return preparers to sign original returns, amended returns, and requests for filing extensions by means of a rubber stamp, mechanical device, or computer software program. Please refer to the IRS Notice 2004-54 for complete requirements.

Physical Aspects and Specifications of Substitute Forms (Con't)

Printing/Scaling Requirements

When submitting forms for testing, or client/customer completed returns, make sure to select **100%**, **“None”** or **“No Scaling”** for the Scaling or Page Scaling” option. See screen shot examples below. This specification will guarantee a more accurate form/return for scanline printing as opposed to a “shrink to fit” document that has been forced out of alignment. If submitted with any other option, this could cause a delay in the testing and or processing of the returns. We are aware that users/taxpayers themselves can and will select the “shrink to fit” button when printing, however we are encouraging all Software Developers/Vendors to instruct users/taxpayers within their product specifications **not to use “shrink to fit”** when printing which will help to process timely returns.



Physical Aspects and Specifications of Substitute Forms (Con't)

B. Technical Form Requirements

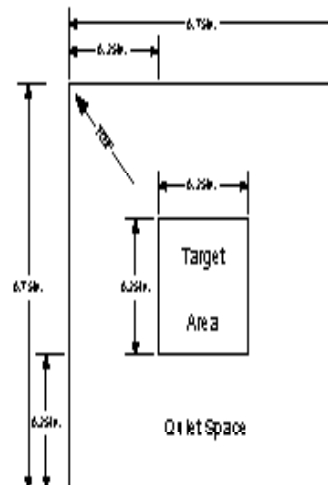
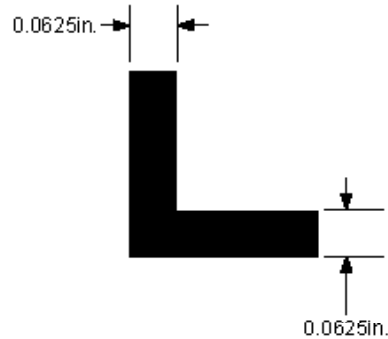
1. Registration marks (Targets)

Graphic: (angle style)

- Symmetry:** It is important that the graphic present a regular shape with vertical edges being the same length as horizontal edges. Edges should be 1/4 inch long.
- Uniformity:** In order to avoid unnecessary registration failures, it is important that the graphic be formed from only 6 straight edges that intersect at right angles. The enclosed black pixels should form a horizontal bar and a vertical bar each 1/16-inch thick.
- Placement:** Critical to the ability to machine-read a form is the placement of registration marks. Three registration marks are required for best results; two along the form's bottom edge and one in the upper right corner. Their placement should define a perfect rectangle (without any skew). The two marks along the bottom edge should be at the same vertical offset (on same horizontal line), and the two marks along the right edge should be at the same horizontal offset (on the same vertical line).
- Quiet Space:** The interior of the square formed by the edges of the registration mark must only contain ink for the registration mark itself, and outside the square there should be a quiet (i.e., white space *only*) buffer zone 1/4 inch wide.

2. Target Area Detail

Registration Target REF XY		
Target	X inches	Y inches
Upper Right	7.563	0.188
Lower Right	7.563	10.125
Lower Left	0.188	10.125



Physical Aspects and Specifications of Substitute Forms (con't)

2. Primary Identification (Barcode)

Graphic: Barcodes should be 1/2 inch in height (measuring *only* the vertical bar) and measure 2 3/4 inches in length. Barcodes must use code 39 symbology (Bar Code 39 f HR font). Each bar in the barcode must be solid. Streaks in barcodes are unacceptable. (Refer to the Summary of the Technical Form Requirements and Their Actual Positions on page 12 for exact positioning of the barcode on the grid)

Placement: For compatibility with OTR scanners, all barcodes should appear in the upper right corner of the form. This will prevent the scanner from incorrectly identifying the form, e.g. identifying the form as a separator

sheet. Also, for compatibility with the imaging system, barcodes should lie *entirely* within the rectangle formed by the registration marks while preserving the quiet buffer zone requirement for registration marks. The numeric representation of the barcode must appear below the barcode. There is no required minimum clearance between the alphanumeric representation of the barcode and taxpayer information and/or form prompt text.

A new physical aspect of all substitute forms is a second placement field of the Software Developer/Vendor ID four digit number. This number must be pre-printed in a **12 pt. Helvetica or Courier font** on all substitute forms in the "Software Developer Use Only" box located under the barcode string. Refer to the D-40 Sub form example on page 13 for positioning. Forms received without this new field will cause delays in processing taxpayer's returns.

Numeric Codes for Processing Tax-Year 2017/2018 Substitute Forms

The numeric code is 14 characters long to include 12 numbers plus 2 asterisks.

The barcode looks like the following:



	Asterisk	Tax year	Form category	Form Identifier	Page #	Vendor ID	Asterisk
Example:	*	1 7	0 2 0	3 S	1	1 0 2 9	*
TY 17 D-20							
Sub, page 1							
for H & R Block							

3. Secondary Identification (Title fields)

Graphic: Ordinary form field recognition is used in the event of a failed barcode read or match. In order to encourage a successful read (i.e., exact text match), secondary identification text should be written in the Helvetica font using only uppercase letters and numbers.

Placement: There is a good deal of latitude in the placement of secondary identification fields. Forms are often marked-up with stamps and handwriting useful to taxpayers, lockbox vendors, document preparation, etc. For this reason the placement of the secondary identification fields should be located where their impact is minimal.

Title Block: The title block text appearing at the top of a form is used as the main backup for identification when a barcode failure occurs. Distinguishing text should be relatively large with good separation from surrounding graphics, and it should serve to uniquely identify the form *and* page in form written in black **12pt Helvetica or Courier font**

Ex: 2017 D-20 SUB P1

Physical Aspects and Specifications of Substitute Forms (con't)

C. Technical Form Requirements (con't)

SPECIFIC FORM CODES FOR PROCESSING DURING CALENDAR YEAR 2018 (TY 2017)

Form Name	Year	Form Category	SUB Form Identifier	SUB Barcode	Vendor ID**
D-20	17	020	3S	170203S10001	** Refer to the list of
D-20ES	18	020	4S	180204S10001	Vendor Names and ID
D-20P	17	020	PS	17020PS10001	Numbers on Pgs 14-15.
FR-120	17	120	OS	171200S10001	
D-30	17	030	3S	170303S10001	
D-30ES	18	030	4S	180304S10001	
D-30P	17	030	PS	17030PS10001	
FR-130	17	130	OS	171300S10001	
WWCR	17	230	OS	172300S10001	
Schedule UB	17	020 or 030	US	17230US10001	
CGMS	17	230	C3	17230C310001	
DC CR SCH 1A	17	230	C1	17230C110001	
DC CR SCH 1B	17	230	M1	17230M110001	
DC CR SCH 2A	17	230	C2	17230C210001	
DC CR SCH 2B	17	230	M2	17230M210001	
D-40	17	040	4S	170404S10001	
D-40B	17	040	3S	170403S10001	
D-40ES	18	040	6S	180406S10001	
D-40EZ	17	040	5S	170405S10001	
D-40P	17	040	PS	17040PS10001	
D-40WH	17	040	WS	17040WS10001	
D-41	17	041	2S	170412S10001	
D-41ES	18	041	8S	180418S10001	
D-41P	17	041	PS	17041PS10001	
D-65	17	065	OS	170650S10001	
FR-165	17	165	OS	171650S10001	
D-2210	17	221	no barcode	no barcode	
D-2220	17	222	no barcode	no barcode	
D-2440	17	240	OS	172400S10001	
D-2441	17	241	OS	172410S10001	
FP-31	18	031	02	180310210001	
FP-31P	18	031	P4	18031P410001	
FP-129A	18	129	02	181290210001	
FR-127	17	127	2S	171272S10001	
FR-127F	17	127	4S	171274S10001	
FR-147	17	147	OS	171470S10001	
FR-329	17	329	OS	173290S10001	
QHTC CERT	17	399	1S	173991S10001	
QHTC D-20CR	17	399	2S	173992S10001	
FR-900A	18	900	AS	18900AS10001	
FR-900NP	18	900	NS	18900NS10001	
FR-900P	18	900	PS	18900PS10001	
FR-900Q	18	900	QS	18900QS10001	
Schedule H	17	998	2S	179982S10001	
Schedule S	17	040	4S	170404S30001	
Schedule N	17	040	4S	170404S50001	
Schedule U	17	040	4S	170404S70001	
Schedule I	17	040	4S	170404S80001	
Schedule L	17	999	OS	179990S10001	
D-76	0	076	1S	000761S10001	
D-76EZ	0	076	2S	000762S10001	
D-76P	0	076	PS	00076PS10001	
D-77	0	077	OS	000770S10001	
FR-147	17	147	OS	171470S10001	
D-20E	17	NA	no barcode	no barcode	
D-30E	17	NA	no barcode	no barcode	
D-40E	17	NA	no barcode	no barcode	
D-41E	17	NA	no barcode	no barcode	
D-65E	17	NA	no barcode	no barcode	

Physical Aspects and Specifications *of* Substitute Forms (con't)

D. Summary of the Technical Form Requirements and Their Actual Positions

1. Registration marks (Targets)

- ◆The vertical and horizontal edges of the registration marks must be the same length of 1/4 inch long, 1/16 inch thick, with a quiet space outside of each mark measuring at 1/4 inch wide.
- ◆Top and bottom right registration marks should extend from the middle of column 78 (78.5) over to the end of column 80. The bottom left registration mark should start in column 6 and extend over to the middle of column 8.
- ◆The bottom of the horizontal line of the **top registration mark** should rest on line 4 of the grid.
- ◆The bottom of the horizontal line of the **bottom registration mark** should rest at the bottom of line 63.

2. Barcode

- ◆The barcodes should all have the same height and length. Measuring only the vertical bars, each barcode should be 1/2 inch tall, positioned from the top of line 4 to the bottom of line 6 on the grid and **exactly** 2/34 inches long, starting in the middle of column 48 (48.5) extending over to the end of column 75.

NOTE: All Software Developer/Vendor ID numbers must be pre typed in a 12 pt. Helvetica or Courier font on all substitute forms in the “Software Developer Use Only” box formally “Official Use Only” located under the barcode string. Refer to the D-40 Sub form example on page 13 for positioning. There are no exact placement positions for this field because of space availability of already designed forms. However, as long as this field falls under line 8 and extends anywhere from column 48.5 to 75 (length of the actual barcode), you will be within the scanning perimeters.

If you do not have a Vendor’s ID, contact the National Association of Computerized Tax Processors (NACTP) at 816-714-2567 or email president @nactp.org

Forms received without this new field will cause delays in processing taxpayer’s returns.

3. Secondary Identification (Title fields)

The secondary identification title field includes the top Title text field.

- ◆The top title text field which includes a **12 pt Helvetica or Courier font** of the form year, form number and the word SUB should be positioned on line 4 of the grid and start in column 19. (The remainder of the form title can be the same font)

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84

**2017 D-40 SUB Individual
Income Tax Return**



Secondary Identification (Top Title Text Field)

The top title text field which includes a **12 pt Helvetica or Courier font** of the form year, form number and the word SUB should be positioned on line 4 of the grid and start in column 19. (The remainder of the form title can be the same font)

**Software Developer Use Only
Vendor ID # 1234**

In the "Software Developer Use Only" field under the barcode string, pre type your Vendor ID # in a 12 pt. Helvetica or Courier font.

Barcode

The barcodes should all have the same height and length. Measuring only the vertical bars, each barcode should be 1/2 inch tall, positioned from the top of line 4 to the bottom of line 6 on the grid and **exactly** 2/34 inches long, starting in the middle of column 48 (48.5) extending over to the end of column 75.

Registration marks (Targets)

The vertical and horizontal edges of the registration marks must be the same length of 1/4 inch long, 1/16 inch thick, with a quiet space outside of each mark measuring at 1/4 inch wide.

The bottom of the horizontal line of the **top registration mark** should rest on line 4 of the grid.

Top and bottom right registration marks should extend from the middle of column 78 (78.5) over to the end of column 80.

The bottom left registration mark should start in column 6 and extend over to the middle of column 8.

The bottom of the horizontal line of the **bottom registration mark** should rest at the bottom of line 63.

5678

**Secondary
Vendor ID #**

Software Developer Responsibility

These guidelines are updated to reflect pertinent tax year form changes and to meet processing and legislative requirements. It is the responsibility of the software developer to submit substitute DC tax forms for approval based on the latest edition of the document.

The OTR primarily approves forms based upon a forms legibility, the accuracy and quality of the barcode and scan line, the precision of line numbers, and required information and margins. We do not review or approve the logic of specific software programs, or confirm the calculations output from these programs.

It is the responsibility of the software developer to ensure the accuracy of the calculations performed by the software program.

The software developer must inform its customers of the OTR's requirements as listed in this document. It is the software developer's responsibility to instruct customers to use the correct printer, paper weight, paper size, font, font size, and ink as required by the OTR.

Secondary Software Companies

Companies that purchase already **APPROVED OTR** forms from another software developer do not have to resubmit for approval, however if that company adds the logic to produce their own software package, making any changes to the already **APPROVED OTR** form, then they must gain approval of the forms from the OTR.

Secondary Software Companies should include their Software Vendor ID # in the lower left corner of each page as indicated on Page 13.

Agreement

Any person or company who uses substitute forms and makes all or part of the changes specified in these guidelines agrees to the following stipulations:

The OTR presumes changes are made in accordance with these guidelines and will not interrupt the processing of the tax return. **Should any of the changes prove to be not exactly as described, and as a result disrupt the OTR's processing of the tax return, the person or company agrees to accept the OTR's decision of whether or not to continue use of the form during the filing season.**

You or your company agree to work with the OTR in correcting noted deficiencies. Notification of deficiencies may be made by any combination of fax, letter, email or telephone.

Definition *of* Terms

Types of forms

Computer-generated substitute tax form

A tax form that is entirely designed and printed by the use of a computer printer, such as a laser printer on plain white paper. This form must conform to the physical layout of the substitute form grid, although the typeface may differ. The text should match the text on the substitute form grid as closely as possible; condensed text and abbreviations will be considered on a case-by-case basis.

Computer-prepared substitute form

A pre-printed form in which the taxpayer's information has been entered by a computer.

Continuous use forms

Forms without pre-printed tax years are called "continuous use" forms. Continuous use forms are revised when a legislative change affects the form or a change is necessary to facilitate processing.

Manually-prepared form

A pre-printed form in which the taxpayer's tax information is entered by a person using a pen or pencil.

Official form

A pre-printed form produced by the OTR. Distinct characteristic is the green drop-out ink that this form was produced with.

Pre-printed pin-fed form

A printed form that has marginal perforations for use with automated and high-speed printing equipment.

Substitute form

A tax return that differs in any way from the official version and is intended to replace the entire form that is printed and distributed by the OTR. This term also covers approved substitute returns.

Supplemental schedule

A document providing detailed information to support an entry for a line(s) on an official or approved substitute form and file with a tax return. A supplemental schedule is not a tax form and does not take the place of an official or substitute form.

Specific form terms

Data entry field

All areas designated on a form for the insertion of data, such as dollar amounts, quantities, responses, check boxes, etc.

Format

The overall physical arrangement and general layout of a substitute form.

Graphics

These are generally line numbers, captions, instructions, special indicators, borders, rules, and strokes.

Item caption

The textual portion of each line on the form identifying the specific data elements required.

Line reference

The line numbers and letters used to identify each captioned line on the official forms and printed to the immediate left of each caption or data entry field

Sequence

The numeric and logical placement order of data. Sequence is an integral part of the total format requirement.