Other Substitute Return Specifications (Sales Tax, Withholding, etc…)

September 2022

Contents

Introduction

The Idaho State Tax Commission (ISTC) accepts substitute or reproduced tax forms. These forms must meet the requirements of ISTC's original forms. ISTC has established these guidelines and standards for software developers, computer tax processors, business forms companies, and any other individual or business that plans to market, distribute, or file substitute or reproduced tax forms.

Approval for Reproduced or Substitute Tax Returns

A company that develops any substitute return must get approval from ISTC before releasing or distributing the substitute return to its customers or clients. Any changes to the return by the developer after the original approval must be resubmitted for additional approval.

In an effort to protect confidential taxpayer information, ISTC will not send out Employer Identification Numbers (EIN) and Social Security Numbers (SSN) on ISTC generated documents. A ten-digit reference number will be used for all permit-based documents that are mailed by ISTC. All substitute tax returns from vendors are still expected to have the EIN and SSN number placed according to the specifications listed below.

Initial and all subsequent Substitute Document test submissions must include the complete set of submissions that have not yet been authorized. Partial submission sets will not be accepted.

The approval process begins with a visual verification of all scan lines, margins, data fields, barcode validation, and anchor placement to quickly identify layout errors. The approval process is completed through our imaging equipment for intelligent character recognition, system validation, and check digit verification.

Developers will receive notification of their forms results within 10 business days. All reviewed returns will be faxed or emailed with a statement indicating approval or notice of required changes.

When applicable, please adhere to the NACTP standards: http://www.nactp.org

Submission of Two Data-Filled Scenarios Per Form Type:

When you create your substitute documents for submission, it is required that you use the data in the test pack to populate the data on the form and to create the corresponding scan line for each form. Test packets are located on the State Exchange System (SES) in tax year 2022.

> ID-VP Income Tax Voucher Payment, ID-PTE-01, ID Form 51, ID Form 41ES,
>
> ID Form 850, ID form 910, ID Form 967

Authorization of your substitute document will be contingent on:

- Correct scan lines that match the scenarios in the test plan
- Forms that meet the specifications listed in this document.

Substitute forms will not be accepted by fax. Submit all substitute forms in PDF form to:

<div align="center">substituteforms@tax.idaho.gov</div>

Helpful Hints

- Substitute returns must contain all current data elements included on the state-provided form.
- Substitute returns must be proofread prior to submission to the state.
- Substitute forms must include your NACTP vendor ID number and the form version date.
- You may reproduce any Idaho scannable tax return that has been offered in our LOI. The reproductions must be identical to the official Tax Commission returns.
- The Tax Commission will verify accuracy of line references, data dots, boxes, and any reference to percentages. The Tax Commission will check the revision dates, header of the returns, form name, year, response boxes, and barcodes for accuracy. The Tax Commission won't verify verbiage or spelling.

Coupon-Size Tax Forms

- Form 41ES – Payment of Estimated Idaho Business Income Tax
- Form 51 – Payment of Estimated Idaho Individual Income Tax
- Form 850 – Idaho Sales and Use Tax Return
- Form 910 – Idaho Withholding Payment Voucher
- Form 1250 – Greater Boise Auditorium Sales Tax Return
- Form 3550 – Amusement Device Tax Return
- Form 3950 – E911 Prepaid Wireless Fee Return
- Form 4150 - Idaho Falls Auditorium Sales Tax Return
- Form 4250 - Pocatello-Chubbuck Auditorium Sales Tax Return
- Form PTE-01 - Income Tax Withheld for an Individual Nonresident Owner of a Pass-through Entity
- Form ID-VP – Idaho Income Tax Voucher Payment
  - **Idaho requires scanlines on the ID-VP.**
  - **Client copies (no scanline and masked SSN on every voucher form) must have "Client Copy – Do not file" watermarked.**

Full-Page Tax Forms

- Form 967 – Annual Withholding Report
- Form 1152 – Idaho Travel and Convention Tax Return
- Form 1350 – Tobacco Products Tax Return
- Form 1450 – Distributor's Fuel Tax Report
- Form 1550 – Cigarette Tax Return
- Form 1650 – Beer Wholesalers and Breweries Tax Return
- Form 1754 – Distributors, Wholesalers, Wineries, Direct Shippers, and Brewers of Beer Over 5% Alcohol by Volume Tax Return
- Form 3150 – International Fuel Tax Agreement (IFTA) Return
- Power of Attorney

Samples of Coupon and Full-Page Return

Coupon-Size Form With Scan Line

3 2/3"

2 2/3"

7 1/2"

1/2"

1/4"

SCAN LINE: SEE SPECIFICATIONS

1/2"

1/2"
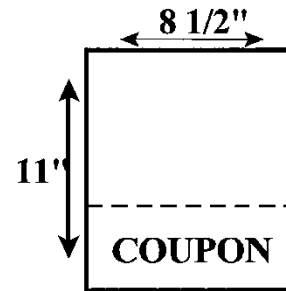
8 1/2"
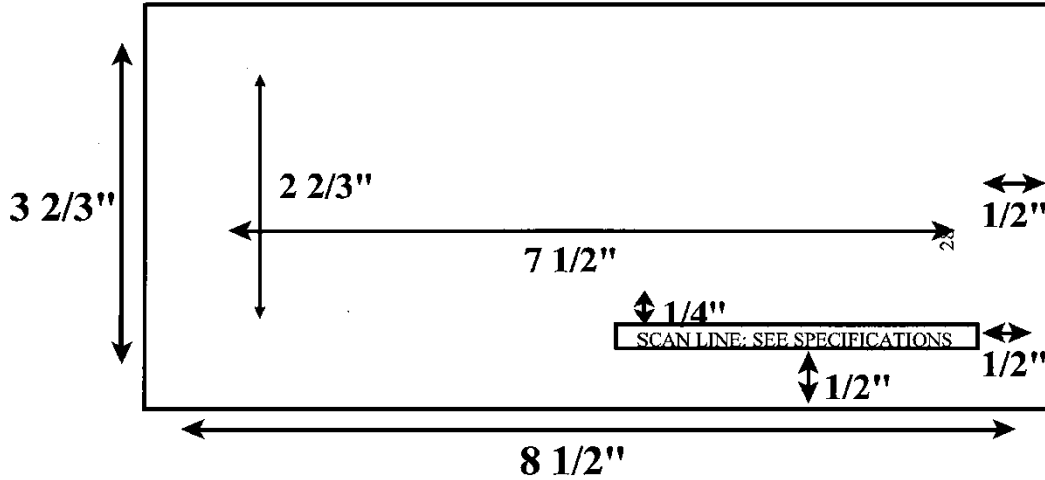
Form size: 3 2/3" X 8 1/2"
OCR Scan Line: 1/2" from bottom of print
OCR Scan Line: .10 inches in height
OCR Scan Line: Minimum 1/4" between scan line & print above

If coupon is printed on 8 1/2" X 11" paper, print the coupon at the
bottom of the page with the dotted line at 3 2/3" from the bottom.
(See Diagram at right).

NOTE: Not to scale

8 1/2"

11"

COUPON

Full-Page Return with Scan Line

Note: The placement of boxes on substitute scannable returns must be placed and measured exactly as shown on the original return.

8 ½"

11"

↕¼"

↕¼"

½"

↔

OCR Scan Line: 1/2" from bottom of print
OCR Scan Line: .10 inches in height

↔¼"↔

02115095

↕ ½ "

↕ ½ "

Note: not to scale

EPB00062
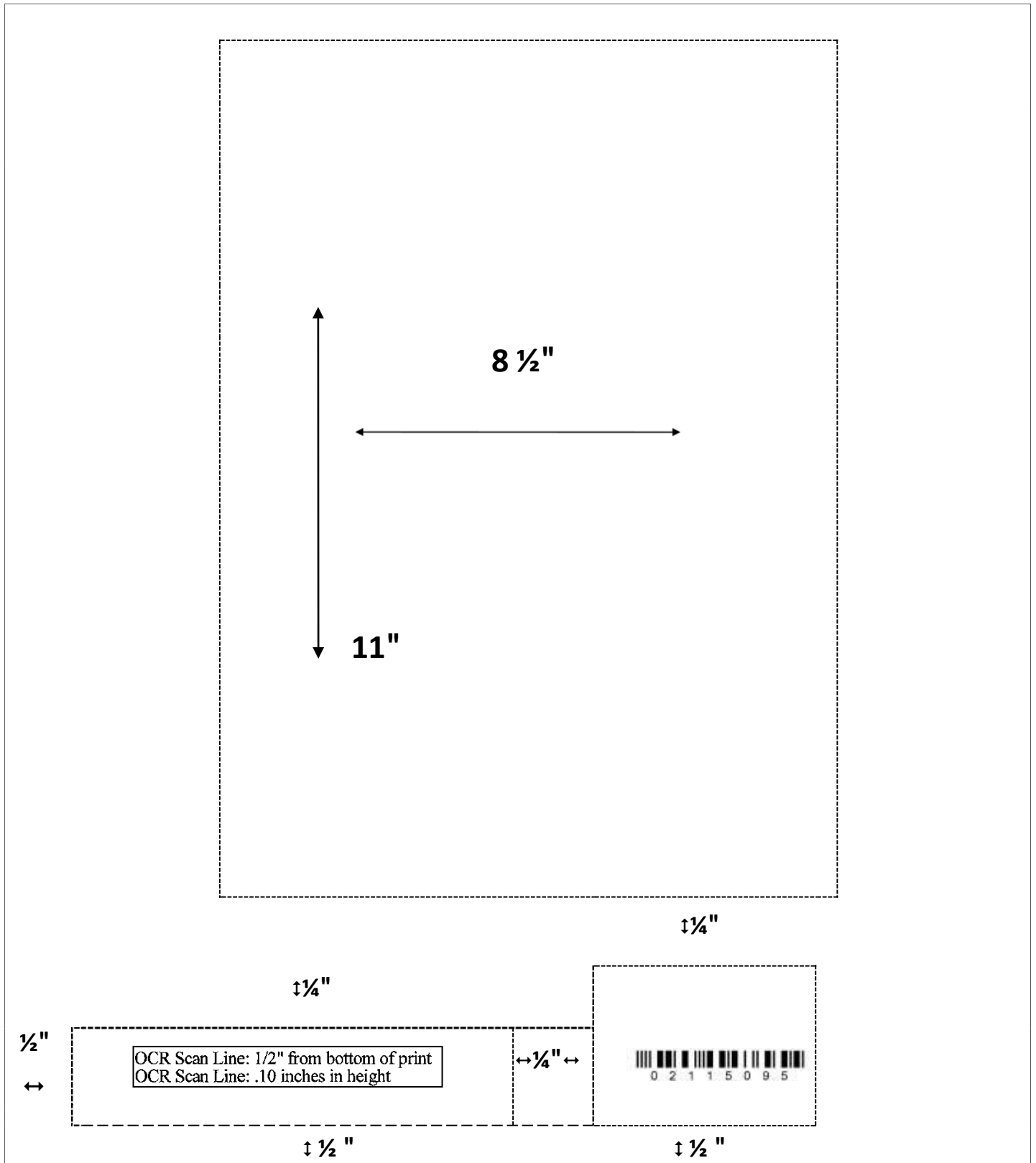
Scannable Returns

Tax Commission full-page tax returns are optically read on high-speed scanners. Original returns should always be submitted. All optically scanned full-page returns have a large box for tax due/refund amounts. All characters and numbers must be centered within each box. All substitute returns should be printed on a laser printer if possible. Returns printed on ink jet or dot matrix printers may be rejected if processing is adversely affected.

Page Orientation

Page orientation is as follows:

Portrait

- Form 967 – Idaho Annual Withholding Report
- Form 1152 – Idaho Travel and Convention Tax Return
- Form 1350 – Tobacco Products Tax Return
- Form 1550 – Cigarette Tax Return
- Form 1650 – Beer Wholesalers and Breweries Tax Return
- Form 1754 – Distributors, Wholesalers, Wineries, Direct Shippers, and Brewers of Beer Over 5% Alcohol by Volume Tax Return
- Form 3150 – International Fuel Tax Agreement (IFTA) Return

Landscape

- Form 1450 – Distributor's Fuel Tax Report – Idaho

Margins

Margins on substitute returns should be the same as on the official Tax Commission return.

Shading

Some official Tax Commission returns contain shading. Please include shading where shown on the official Tax Commission returns.

Form Fonts

All substitute returns should be printed in a font that closely resembles the font used on the original return.

Keying Symbols and Line Numbers

Keying symbols such as data dots and line numbers are essential codes to the Tax Commission's returns processing system. All substitute tax returns must include these symbols and line numbers.

1-D Barcode

The Tax Commission uses an Interleaved 2 of 5 human readable 1-D barcode using 36-point barcode font. The type may range from "Bar 25i b HR" to "Bar 25i f HR". The barcode is located in the lower right corner of each page of the scannable full-page return except for Form 1450.

***Your barcode data must contain your specific NACTP vendor code.** This data varies by return and return page number. A list of your barcode data may be obtained via email from substituteforms@tax.idaho.gov or by calling (208) 334-7782.

There are 2 barcode layouts as shown in the tables below:

6-character barcode

	1-digit Version	3-Digit Form Number	2-Digit Vendor Code Number
Form 967	8	500	91
Form 1350	0	400	91
Form 1550	0	410	91
Form 3150	6	380	91

8-character barcode

	3-digit Version	3-Digit Form Number	2-Digit Vendor Code Number
Form 1152	018	350	91
Form 1450, pg. 1	022	340	91
Form 1450, pg. 2	022	342	91
Form 1650	021	430	91
Form 1754	021	540	91

OCR Scan line

Coupon-size tax returns contain an OCR scan line located in the **lower *right* corner** of the return.

Full-page scannable tax returns contain an OCR scan line located in the **lower *left* corner** of the return.

The OCR scan line *must* be OCR-A 12-Pitch (12 characters per inch – fixed print). The Idaho State Tax Commission uses OCR Extended font. It must also contain the following information in the following order:

1. Employer Identification Number (EIN) or Social Security number (SSN)
   *If neither number is supplied by the taxpayer, please duplicate the Idaho License/Permit Number (assigned by Tax Commission) in this field   9 digits

2. Idaho License/Permit Number (assigned by Tax Commission)   9 digits
3. Name Control (name control rules to follow)   4 characters
4. Tax Code   2 digits (Listed Below)

   01 = Individual
   05 = Business
   08 = Sales
   09 = Withholding
   11 = Travel & Conv.
   12 = Greater Boise Aud.
   13 = Tobacco
   14 = Fuel Distributor
   15 = Cigarette
   16 = Beer
   17 = Wine
   31 = IFTA
   35 = Amusement Device Tax
   39 = E911
   41 = Idaho Falls Auditorium Sales Tax Return
   42 = Pocatello-Chubbuck Auditorium Sales Tax Return

5. Tax Period (month & year)   4 digits
6. Filing Cycle Code (A, B, M, Q, S or Y)   1 Alpha character
7. Transaction Code   2 digits (Listed Below)

   50 = All tax forms except Forms 41ES, 51, 1754, 967, 910 & ID-VP
   10 = Form 41ES & Form 51
   12 = Form PTE-01
   54 = Form 1754
   67 = Form 967
   94 = Form 910 (for **2009 & forward** tax periods)
   95 = Form 910 (for **2008 & prior** tax periods)
   95 = Form ID-VP

8. Check Digit   (check digit rules to follow)   1 digit

There must be at least ¼" clearance on all sides of the scan line.

NOTE: Include leading zeros. Do *not* include hyphens.

        Example: permit # 1234 would be: 000001234
        Example: EIN # 12-3456789 would be: 123456789
        Example: SSN # 123-45-6789 would be: 123456789

Filing Cycle Table

	A-Annual	B-Semimonthly	M-Monthly	Q-Quarterly	S-Semiannual	Y-Yearly
Form ID-VP	✓					
Form 41ES	✓					
Form 51	✓					
Form 850			✓	✓	✓	✓
Form 910		✓	✓	✓		✓
Form 967		✓	✓	✓		✓
Form 1152			✓	✓		
Form 1250			✓	✓		
Form 1350			✓			
Form 1450			✓			
Form 1550			✓			
Form 1650			✓	✓	✓	✓
Form 1754			✓	✓	✓	✓
Form 3150				✓		✓
Form 4150			✓	✓	✓	✓
Form 4250			✓	✓		
Form PTE-01	✓					

Check Digit Validation

The calculation for the check digit is *Modulus 10 Luhns Sum of Digits*. It can be found in the scan line of all OCR scannable tax returns. The check digit is found in position 39 of the scan line. The calculation to validate the check digit is performed on positions 1 through 38 of the scan line. The spaces separating two fields are **not** included in the calculations.

Numbers 0-9 are equal to their face value.

Numbers 10 and above are equal to the sum of their two digits.
Example: $10 = 1+0 = 1$
$14 = 1+4 = 5$
$18 = 1+8 = 9$

The letters of the alphabet are valued as follows:

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9	2	3	4	5	6	7	8	9

AMPERSAND (&) = 0, DASH (-) = 0, AND BLANK SPACES = 0

SCANLINE POSITIONS = 12345678901234567890123456789012345 6789

EXAMPLE SCANLINE = 518010001 000000000 TAXP 05 1208 A 95 0

WEIGHTING FACTOR = 121212121 212121212 1212 12 1212 1 21 C

Check digit validation calculations are done as follows:

```
5      x 1= 5
1      x 2= 2
8      x 1= 8
0      x 2= 0
1      x 1= 1
0      x 2= 0
0      x 1= 0
0      x 2= 0
1      x 1= 1
0      x 2= 0
0      x 1= 0
0      x 2= 0
0      x 1= 0
0      x 2= 0
0      x 1= 0
0      x 2= 0
0      x 1= 0
0      x 2= 0
3 (T)  x 1= 3
1 (A)  x 2= 2
7 (X)  x 1= 7
7 (P)  x 2= 14  1 + 4 = 5
0      x 1= 0
5      x 2= 10 1 + 0 = 1
1      x 1= 1
2      x 2= 4
0      x 1= 0
7      x 2= 14  1 + 4 = 5

1 (A)  x 1= 1
9      x 2= 18 1 + 8 = 9
5      x 1= 5
```
_____

TOTAL   60

1. Sum of the digits. The sum in this example equals 60.
2. Divide the sum by 10. 60/10 = 6 with a remainder of 0.
3. Subtract the remainder from 10. 10 - 0 = 10.
4. The check digit equals 0.

Note:
The "C" used in the example of weighting factor on the previous page designates the location of the check digit. It has no other purpose.

Note:
If the remainder is equal to zero, the check digit is 0.

11

Name Control Guidelines

Individuals: The name control is the first **four** letters and/or characters of the individual's last name. Businesses: The name control is the first **four** letters and/or characters of the business name. Do **not** include spaces. Do **not** include any punctuation with the exception of the ampersand (&), and the hyphen (-). If the legal business name includes the first word "The", go to the next word to begin the four-letter name control (example shown below). If the name control is less than four letters, use the following examples to help you.

Individual Name Control Samples

O'Murphy The name control would be OMUR (Remove the apostrophe)
601883443 000000000 OMUR 01 1220 A 95 8

Lee The name control would be LEE (Space at the end after the second "E")
434872358 000000000 LEE 01 1220 A 95 8

Business Name Control Samples

ABC   The name control would be ABC (Space at the end after the "C")
987654321 000456321 ABC 05 1213 A 95 6

AB C The name control would also be ABC   (Remove spaces in the middle and compact the letters. Space is at the end)
987654321 000456321 ABC 05 1213 A 95 6

A+B, Inc: The name control would be ABIN (Remove the "+" and the comma)
987654321 000456321 ABIN 05 1213 A 95 9

A/B/C   The name control would be ABC   (Remove the "/"s and compact the letters. Space after "C")
987654321 000456321 ABC 05 1213 A 95 6

A/B/C Company   The name control would be ABCC (Remove the "/"s and compact the letters)
987654321 000456321 ABCC 05 1213 A 95 0

John Doe Inc. (Business): The name control would be JOHN
987654321 000456321 JOHN 05 1213 A 95 1

The ABC Company: The name control would be ABCC (Disregard "The" as part of the name control)
987654321 000456321 ABCC 05 1213 A 95 0

Spaces are placed only at the end of a name control. If the legal business name contains characters other than & (ampersand) or – (hyphen), remove them from the name control and collapse the letters.