

Florida Department of Revenue General Tax Administration

2025 Alternative Forms Requirements Guide

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1 Introduction

- 1 The General Tax Administration Program of the Florida Department of Revenue (Department) accepts alternative tax forms produced by computerized tax processors, payroll processors, developers of tax software, computer programmers, commercial printers, and other vendors.
- 2 Tax information is available on the Department's website at floridarevenue.com/taxes/taxesfees.
- 3 Current and historic tax and interest rates are available on the Department's website at floridarevenue.com/taxes/rates.
- 4 Official Department forms are available at floridarevenue.com/forms.

2 Purpose

- 1 This guide provides vendors with the necessary information to be able to develop alternative tax forms that are compatible with the General Tax Administration's automated processing system, including:
 - Any company that develops scannable or non-scannable alternative tax forms as a paper copy or as a part of a software product for its customers or clients using its tax software programs
 - Any company that develops tax software programs used with scannable alternative tax forms developed by another company, as a paper copy, or as a part of a software product for its customers or clients
 - Any company that develops scannable alternative tax forms for other companies to use with their tax software programs as part of a software product for its customers or clients
 - Commercial printers or business form companies that develop and use scannable alternative tax forms
- 2 The Department will review, test, and approve alternative forms prior to vendor use and/or distribution.
- 3 All alternative forms vendors must submit an *Alternative Form Vendors and Payroll Processors Development Application* ([Form GT-320227](#)) annually, prior to the development and/or testing of alternative forms.
- 4 Email the Department at e-vendor@floridarevenue.com for information concerning the testing and approval process.

3 Definitions

- **Alternative forms:** Any form other than the official Department form that is computer produced, computer programmed, and/or commercially printed.
- **Company ID:** A four-character (alphanumeric) identifier chosen by the vendor to be placed in the upper right- hand corner of each form page produced.
- **Department:** Florida Department of Revenue.
- **IRS:** Internal Revenue Service.
- **Official forms:** Forms developed and created by the Department to be used by the taxpayer.
- **Reporting period:** The period being reported on a specific tax report.
- **RT:** Reemployment tax.
- **Tax year:** The year being reported on a specific tax return.
- **Vendor ID:** A four-digit identification value created by the Department to be placed in the OCR line.

4 Responsibilities

1 The following compliance requirements must be met:

- Department's Responsibility
 - Provide updated Vendor ID
 - Record Company ID
 - Review, test, and approve alternative forms
 - Respond to inquiries within two business days
 - Communicate tax rate and formatting changes
- Vendor's Responsibility
 - Submit *Alternative Form Vendors and Payroll Processors Development Application (Form GT-320227)* [\(Form GT-320227\)](#) annually
 - Develop products per State of Florida procedures, requirements, and specifications
 - Provide the Department with **one copy** of all forms being produced for review, testing, and approval prior to use and/or distribution
- Vendor's Responsibility to Customers and Clients
 - Notify customers, clients, or taxpayers of the minimum computer hardware requirements, including printers, printer fonts, font cartridges, etc., necessary to produce the company's Department-approved scannable and non-scannable alternative tax forms
 - Provide customers, clients, or taxpayers with instructions for correctly producing the Department-approved scannable and/or non-scannable alternative tax forms. (Instructions must include information on the hardware requirements, including printing requirements and correct entry of taxpayer data.)
 - Upon request, provide customers, clients, or taxpayers using any alternative form with a copy of the Department's approval notification

5 Procedures

5.1 Submitting Forms to the Department for Approval

- 1 Prior to submitting your company's scannable and/or non-scannable alternative tax forms, review the guidelines for each form produced to ensure that the forms meet the Department's requirements.
- 2 Scannable forms must be mailed to the Department for the initial review. Address for mailing through **UPS, FedEx, or another courier:**

Florida Department of Revenue
Attention: Alternative Forms Approval
Team Stop: 1-3230
2450 Shumard Oak Blvd.
Tallahassee, FL 32399

Address for mailing through **U.S. Postal Service** (P.O. Box):

Florida Department of Revenue
Attention: Alternative Forms Approval
Team Stop: 1-3230
P.O. Box 7207
Tallahassee, FL 32314-7207

Do not include confidential tax information within the documents you submit for review. When mailing scannable forms to the Department, send an email stating the courier and the associated tracking number to e-vendor@floridarevenue.com.

- 3 When the initial review is complete, the Department will notify you of approval or rejection. If rejected, you will receive a list of issues for correction prior to resubmission. Section 5.2 covers resubmittals.
- 4 Forms produced solely for the purpose of providing a record of electronically filed returns must display a watermark on each page of the return. This watermark will be navy blue with 25% opacity and centered at a 45-degree angle. ([See Appendix.](#))
- 5 Publishers may reduce the size of the Department’s official forms to make them suitable for inclusion in reference material. However, publishers must clearly state the following on the forms:

“THIS FORM IS FOR EXAMPLE PURPOSES ONLY AND IS NOT AN OFFICIAL FORM – DO NOT FILE THIS FORM.”

5.2 Resubmittals

- 1 If a form is rejected, correct any issues identified by the Department and resubmit the package. The expected completion date for review of a resubmittal is five working days from the date the Department receives the package.
- 2 Submit one new sample document with sample data printed on the form. If the business develops only blank forms, submit one sample document without data.
Include a cover letter indicating resubmittal. If the software does not support a field size, include this information in the letter.

Note: If the cover letter does not indicate that the form is a resubmittal, it will be considered an original submittal, and the completion date of the Department’s review will be 10 working days from the date received.

5.3 Production Monitoring

- 1 The Department has the authority to reject an alternative tax form that does not meet the guidelines detailed in this publication or causes problems while being processed.
- 2 The Department may notify taxpayers of unapproved vendor software.
- 3 The users of unapproved vendor software may be subject to interest and/or penalties.

6 Guidelines and Specifications for Scannable Forms: F-1120, F-1120A, F-1120ES, F-7004, and F-1120X

6.1 General Information

- 1 The following forms are processed using the Opex Falcon V and Fujitsu I-6670A:
 - F-1120 – *Florida Corporate Income/Franchise Tax Return*
 - F-1120A – *Florida Corporate Short Form Income Tax Return*
 - F-1120ES – *Declaration/Installment of Florida Estimated Income/Franchise Tax*
 - F-7004 – *Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return*
 - F-1120X – *Amended Florida Corporate Income/Franchise Tax Return*

Note: Samples of the corporate income tax forms are available for informational purposes only. These forms are not to specifications; therefore, they should not be used as a measurement tool.

6.2 Company ID

- 1 Scannable and non-scannable alternative tax forms must include the company ID code. The company ID used is provided in the Developer's Application.

6.3 Vendor ID

- 1 A new vendor ID is assigned each calendar year by the Department. This number must be included in both the upper and lower OCR lines on Forms F-1120, F-1120A, F-1120ES, F-1120X, and F-7004. (See [OCR Line Specifications](#).)

6.4 Paper Requirements

- 1 The paper used must be good quality 8½" x 11" white bond, minimum #20.

6.5 Ink/Toner Requirements

- 1 Black, non-magnetic ink/toner must be used to print the forms.

6.6 Layout

- 1 All scannable alternative tax forms must follow the content format of the official Department form. (See [Data Placement and Specifications for Scannable Band](#).)

6.7 Worksheets and Schedules

- 1 The Department requires a printed copy of all F-1120 schedules be submitted with the F-1120 return.

Note: Taxpayers who qualify to file the *Florida Corporate Short Form Income Tax Return* (Form F-1120A) are not required to submit schedules with their return.

- 2 **The F-1120 contains:**

- The return page
- The return questions A-L page
- Data pages 1 and 2
- F-1120 Schedules I, II, III, IV, V, and R

6.8 Barcodes

- 1 A specific barcode is required on each page of the F-1120 return and F-1120 schedules. A total of nine barcodes are used. (See [Barcode Specifications](#).)

6.9 Format

- 1 Vendors must follow the Department's format of the F-1120 schedules. Taxpayers are required to submit schedules with their return.

Note: Taxpayers who qualify to file the *Florida Corporate Short Form Income Tax Return* (Form F-1120A) are not required to submit schedules with their return.

6.10 FEIN

- 1 If a taxpayer has applied for an FEIN, nine zeros (000000000) should appear in the FEIN field of the scan band and the FEIN field on the OCR line.

6.11 Data Placement and Specifications for Scannable Fields

- Courier font — 10 point.
- Vertical spacing — Six lines per inch.
- Horizontal Spacing — 10 characters per inch.
- The scan band contains eight rows — row 53 through 60 — and four columns (columns 6, 24, 42, and 60) of data fields.
- Field References 13, 17, and 21 contain multiple data.
- The area between the last row (row 60) of data fields and the OCR line should be clear.

6.11.1 Scannable Band

- 1 The data found in the scannable band and the scannable band themselves are in a fixed format. The placement of that information must correspond to the return and schedule pages per individual specifications.

- 2 Unused fields in the scannable band are to be left blank on production forms.

Note: When submitting sample forms for review, unused fields must include left-justified zeros. See form(s) PDF example(s).

- 3 Data fields with multiple responses require the spaces between the character positions to be filled with zeros (e.g., character position #1 = address changes; character position #8 = form request, would be entered as 10000001).

6.11.2 Negative Values

- 1 Negative (-) values are only allowed inside the scannable band on the F-1120 return. Negative values should be prefaced with a “-” symbol and account for a default decimal value of two; e.g., -2000 = (\$20.00).

6.11.3 Decimals

- 1 Decimals for apportionment fractions are allowed inside the scannable band on the F-1120 return; however, only in specified locations.

- 2 An implied decimal format must be used for all monetary amounts. The negative (-) symbol and/or decimal point (when applicable) are the only punctuation marks allowed in the scan band or data pages. Examples:

- \$1,234.56 would appear as 123456.
- \$78.00 would appear as 7800.
- (\$20.00) would appear as -2000.
- 5/8 would appear as .625.

- 3 Do not add leading zeros.

- 4 Non-monetary fields (i.e., Florida Apportionment Factor) should appear as .012345 (this value is for illustration purposes only). The data in this field must be a number between zero and one with a maximum of six digits (e.g., 1, 0, or .098765). The decimal point for an apportionment fraction should be included within the data field. There should be no zeros to the left of the decimal point.

6.12 Specifications for Form F-1120 Return Scannable Band

- All data must be in the location specified below.
- All fields are numeric, 0-9.

- All data should be left-justified within the scannable fields specified.
- OCR line in field reference 34 must be OCR-A font, 10 point.

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
NA	4	Barcode	6			
NA	8	OCR Line (w/o spaces)	6	45	39	Courier font - Do not include spaces
1	53	FEIN	6	20	15	Do not use a dash (-) between character positions 2 and 3
2	53	Schedule I, Line 27	24	38	15	
3	53	Unused	42	56	15	
4	53	Return, Line 19	60	74	15	
5	54	Tax Year Begin	6	20	15	(CCYYMMDD)
6	54	Schedule II, Line 13	24	38	15	
7	54	Unused	42	56	15	
8	54	Schedule V, Line 24	60	74	15	
9	55	Tax Year End	6	20	15	(CCYYMMDD)
10	55	Return, Line 6	24	38	15	
11	55	Unused	42	56	15	
12	55	Unused	60	74	15	
13	56	Address Change Indicator	6	20	15	Character Position 1 Address Changes: 0 = No; 1 = Yes Fill positions 2-8 with zeros
14	56	Schedule IV, Line 2	24	38	15	Decimal Required
15	56	Schedule V, Line 25	42	56	15	
16	56	Unused	60	74	15	
17	57	EFT Federal Return Type	6	20	15	Character Position 1: 0 = No; 1 = Yes Character Positions 2 and 3: Federal Return Type: See Indicators in Appendix
18	57	Schedule II, Line 3	24	38	15	
19	57	Return, Line 13	42	56	15	
20	57	Unused	60	74	15	
21	58	F-1120 Return Questions A-L Page: Questions C/D/F	6	20	15	Character Position 1: 1 = Yes; 2 = No Character position 2: 0 = Default; 1 = Initial Return; 2 = Final Return; or 3 = Both Initial and Final Return Character position 3: 0 = Default; 1 = Yes; 2 = No

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
22	58	Schedule IV, Line 8	24	38	15	
23	58	Return, Line 16(a)	42	56	15	
24	58	Unused	60	74	15	
25	59	Return, Line 1	6	20	15	Preface negative values with a negative sign, "-", inside the band
26	59	Schedule R, Line 1	24	38	15	
27	59	Return, Line 16(b)	42	56	15	
28	59	Unused	60	74	15	
29	60	Return, Line 2	6	20	15	Preface negative values with a negative sign, "-", inside the band
30	60	Return, Line 9	24	38	15	Dollar amount will never be greater than \$50,000.00
31	60	Return, Line 18	42	56	15	
32	60	Return, Line 17	60	74	15	
33	64	Return, Line 17	6	20	15	
34	64	OCR Line (with spaces)	35	81	46	OCR-A font, 10-point, include spaces per specifications

6.12.1 Specifications for Form F-1120 Return (Data Page 1) Scannable Band

- All data must be in the location specified below.
- All fields are numeric, 0-9.
- All data should be left-justified within the scannable fields specified.
- Add heading under FEIN – **Note:** Data Page 1.

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
1	4	Barcode	6			
2	12	FEIN	6	20	15	Do not use a dash (-) between character positions 2 and 3
3	12	Unused	24	38	15	
4	12	Schedule I, Line 16	42	56	15	
5	12	Schedule II, Line 3	60	74	15	
6	14	Return Line 4	6	20	15	Preface negative values with a negative sign, "-", inside the band
7	14	Unused	24	38	15	
8	14	Schedule I, Line 17	42	56	15	
9	14	Schedule II, Line 4	60	74	15	
10	16	Return Line 10	6	20	15	

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
11	16	Unused	24	38	15	
12	16	Schedule I, Line 18	42	56	15	
13	16	Schedule II, Line 5	60	74	15	
14	18	Return Line 11	6	20	15	
15	18	Unused	24	38	15	
16	18	Schedule I, Line 19	42	56	15	
17	18	Schedule II, Line 6	60	74	15	
18	20	Return Line 14(a)	6	20	15	
19	20	Unused	24	38	15	
20	20	Schedule I, Line 20	42	56	15	
21	20	Schedule II, Line 7	60	74	15	
22	22	Return Line 14(b)	6	20	15	
23	22	Unused	24	38	15	
24	22	Schedule I, Line 21	42	56	15	
25	22	Schedule II, Line 8	60	74	15	
26	24	Return Line 14(c)	6	20	15	
27	24	Unused	24	38	15	
28	24	Schedule I, Line 22	42	56	15	
29	24	Schedule II, Line 9	60	74	15	
30	26	Return Line 14(d)	6	20	15	
31	26	Schedule I, Line 1	24	38	15	
32	26	Schedule I, Line 23	42	56	15	
33	26	Schedule II, Line 10	60	74	15	
34	28	Return Line 15	6	20	15	
35	28	Schedule I, Line 2	24	38	15	
36	28	Schedule I, Line 24	42	56	15	
37	28	Schedule II, Line 11	60	74	15	
38	30	Unused	6	20	15	
39	30	Schedule I, Line 3	24	38	15	
40	30	Schedule 1, Line 25	42	56	15	
41	30	Schedule II, Line 12	60	74	15	
42	32	F-1120 Return Questions A-M, Page: Question G (1)	6	20	15	Character Position 1: 1 = Yes; 2 = No
43	32	Schedule I, Line 4	24	38	15	
44	32	Schedule 1, Line 26	42	56	15	

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
45	32	Unused	60	74	15	
46	34	F-1120 Return Questions A-M, Page: Question G (2)	6	20	15	Character Position 1: 1 = Yes; 2 = No
47	34	Schedule I, Line 5	24	38	15	
48	34	Unused	42	56	15	
49	34	Unused	60	74	15	
50	36	F-1120 Return Questions A-M, Page: Question G (3)	6	20	15	Character Position 1: 1 = Yes; 2 = No
51	36	Schedule I, Line 6	24	38	15	
52	36	Unused	42	56	15	
53	36	Unused	60	74	15	
54	38	F-1120 Return Questions A-M, Page: Question I	6	20	15	Character Position 1: 1 = Yes; 2 = No
55	38	Schedule I, Line 7	24	38	15	
56	38	Unused	42	56	15	
57	38	Unused	60	74	15	
58	40	F-1120 Return Questions A-M, Page: Question J	6	20	15	Date of last IRS audit (CCYYMMDD)
59	40	Schedule I, Line 8	24	38	15	
60	40	Schedule II, Line 1	42	56	15	
61	40	Unused	60	74	15	
62	42	Unused	6	20	15	
63	42	Schedule I, Line 9	24	38	15	
64	42	Schedule II, Line 1a	42	56	15	
65	42	Schedule III, IIIA, Column (a), Line 1	60	74	15	
66	44	Unused	6	20	15	
67	44	Schedule I, Line 10	24	38	15	
68	44	Schedule II, Line 1b	42	56	15	
69	44	Schedule III, IIIA, Column (a), Line 2	60	74	15	
70	46	Unused	6	20	15	
71	46	Schedule I, Line 11	24	38	15	
72	46	Schedule II, Line 1c	42	56	15	
73	46	Schedule III, IIIA, Column (a), Line 3	60	74	15	
74	48	Unused	6	20	15	

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
75	48	Schedule I, Line 12	24	38	15	
76	48	Schedule II, Line 1d	42	56	15	
77	48	Schedule III, IIIA, Column (b), Line 1	60	74	15	
78	50	Unused	6	20	15	
79	50	Schedule I, Line 13	24	38	15	
80	50	Schedule II, Line 2	42	56	15	
81	50	Schedule III, IIIA, Column (b), Line 2	60	74	15	
82	52	Unused	6	20	15	
83	52	Schedule I, Line 14	24	38	15	
84	52	Schedule II, Line 2a	42	56	15	
85	52	Schedule III, IIIA, Column (b), Line 3	60	74	15	
86	54	Unused	6	20	15	
87	54	Schedule I, Line 15	24	38	15	
88	54	Schedule II, Line 2b	42	56	15	
89	54	Schedule III, IIIA, Column (e), Line 4	60	74	15	

6.12.2 Specifications for Form F-1120 Return (Data Page 2) Scannable Band

- All data must be in the location specified below.
- All fields are numeric, 0-9.
- All data should be left-justified within the scannable fields specified.
- Add heading under FEIN — **Note:** Data Page 2.

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
1	4	Barcode	6			
2	12	FEIN	6	20	15	Do not use a dash (-) between character positions 2 and 3
3	12	Schedule III, III-C, Column (a), Line 2	24	38	15	
4	12	Unused	42	56	15	
5	12	Schedule V, Line 19	60	74	15	
6	14	Unused	6	20	15	
7	14	Schedule III, III-C, Column (a), Line 3	24	38	15	
8	14	Unused	42	56	15	

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
9	14	Schedule V, Line 20	60	74	15	
10	16	Schedule III, III-B, Column (a), Line 1	6	20	15	
11	16	Schedule III, III-C, Column (b), Line 1	24	38	15	
12	16	Unused	42	56	15	
13	16	Schedule V, Line 21	60	74	15	
14	18	Schedule III, III-B, Column (a), Line 2	6	20	15	
15	18	Schedule III, III-C, Column (b), Line 3	24	38	15	
16	18	Unused	42	56	15	
17	18	Schedule V, Line 22	60	74	15	
18	20	Schedule III, III-B, Column (a), Line 3	6	20	15	
19	20	Schedule III, III-D, Column (a), Line 1	24	38	15	
20	20	Schedule V, Line 1	42	56	15	
21	20	Schedule V, Line 23	60	74	15	
22	22	Schedule III, III-B, Column (a), Line 4	6	20	15	
23	22	Schedule III, III-D, Column (a), Line 2	24	38	15	
24	22	Schedule V, Line 2	42	56	15	
25	22	Schedule V, Line 24	60	74	15	
26	24	Schedule III, III-B, Line 6a	6	20	15	
27	24	Schedule III, III-D, Column (b), Line 1	24	38	15	
28	24	Schedule V, Line 3	42	56	15	
29	24	Unused	60	74	15	
30	26	Schedule III, III-B, Line 7a	6	20	15	
31	26	Schedule III, III-D, Column (b), Line 2	24	38	15	
32	26	Schedule V, Line 4	42	56	15	
33	26	Unused	60	74	15	
34	28	Schedule III, III-B, Column (b), Line 1	6	20	15	
35	28	Schedule III, III-D, Column (c), Line 1	24	38	15	
36	28	Schedule V, Line 5	42	56	15	

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
37	28	Unused	60	74	15	
38	30	Schedule III, III-B, Column (b), Line 2	6	20	15	
39	30	Schedule III, III-D, Column (c), Line 2	24	38	15	
40	30	Schedule V, Line 6	42	56	15	
41	30	Unused	60	74	15	
42	32	Schedule III, III-B, Column (b), Line 3	6	20	15	
43	32	Unused	24	38	15	
44	32	Schedule V, Line 7	42	56	15	
45	32	Unused	60	74	15	
46	34	Schedule III, III-B, Column (b), Line 4	6	20	15	
47	34	Unused	24	38	15	
48	34	Schedule V, Line 8	42	56	15	
49	34	Unused	60	74	15	
50	36	Schedule III, III-B, Line 6b	6	20	15	
51	36	Unused	24	38	15	
52	36	Schedule V, Line 9	42	56	15	
53	36	Unused	60	74	15	
54	38	Schedule III, III-B, Line 7b	6	20	15	
55	38	Unused	24	38	15	
56	38	Schedule V, Line 10	42	56	15	
57	38	Schedule R, Line 2	60	74	15	
58	40	Schedule III, III-B, Column (c), Line 1	6	20	15	
59	40	Unused	24	38	15	
60	40	Schedule V, Line 11	42	56	15	
61	40	Schedule R, Line 3	60	74	15	
62	42	Schedule III, III-B, Column (c), Line 2	6	20	15	
63	42	Schedule IV, Line 1	24	38	15	
64	42	Schedule V, Line 12	42	56	15	
65	42	Unused	60	74	15	
66	44	Schedule III, III-B, Column (c), Line 3	6	20	15	
67	44	Schedule IV, Line 3	24	38	15	

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
68	44	Schedule V, Line 13	42	56	15	
69	44	Unused	60	74	15	
70	46	Schedule III, III-B, Column (c), Line 4	6	20	15	
71	46	Schedule IV, Line 4	24	38	15	
72	46	Schedule V, Line 14	42	56	15	
73	46	Unused	60	74	15	
74	48	Schedule III, III-B, Column (d), Line 1	6	20	15	
75	48	Schedule IV, Line 5	24	38	15	
76	48	Schedule V, Line 15	42	56	15	
77	48	Unused	60	74	15	
78	50	Schedule III, III-B, Column (d), Line 2	6	20	15	
79	50	Schedule IV, Line 6	24	38	15	
80	50	Schedule V, Line 16	42	56	15	
81	50	Unused	60	74	15	
82	52	Schedule III, III-B, Column (d), Line 3	6	20	15	
83	52	Schedule IV, Line 7	24	38	15	
84	52	Schedule V, Line 17	42	56	15	
85	52	Unused	60	74	15	
86	54	Schedule III, III-B, Column (d), Line 4	6	20	15	
87	54	Schedule IV, Line 9	24	38	15	
88	54	Schedule V, Line 18	42	56	15	
89	54	Unused	60	74	15	

6.13 Specifications for Form F-1120A Return Scannable Band

- All data must be in the location specified below.
- All fields are numeric, 0-9.
- All data should be left-justified within the scannable fields specified.
- OCR line in field reference 34 must be OCR-A font, 10 point.

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
1	53	FEIN	6	20	15	Do not use a dash (-) between character positions 2 and 3

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
2	53	Form F-1120 – Line 9	24	38	15	
		Form F-1120A – Line 4				
3	53	Form F-1120 – Question A	42	56	15	Character Position 1: 0 = No; 1 = Yes
		Form F-1120A – Question A				
4	53	Form F-1120 – Question L	60	74	15	Character Positions 1 and 2: Federal Return Type: See Indicators in Appendix
		Form F-1120A – Question J				
5	54	Tax Year Begin	6	20	15	(CCYYMMDD)
6	54	Form F-1120 – Line 10	24	38	15	
		Form F-1120A – Line 5				
7	54	Unused	42	56	15	
8	54	Unused	60	74	15	
9	55	Tax Year End	6	20	15	(CCYYMMDD)
10	55	Form F-1120 – Line 11	24	38	15	
		Form F-1120A – Line 6				
11	55	Form F-1120 – Question D	42	56	15	Character position 1: 0 = Default; 1 = Initial Return; 2 = Final Return; or 3 = Both Initial and Final Return
		Form F-1120A – Question F				
12	55	Unused	60	74	15	
13	56	Address Change Indicator	6	20	15	Character position 1: 0 = No; 1 = Yes
14	56	Form F-1120 – Line 14	24	38	15	
		Form F-1120A – Line 8				
15	56	Form F-1120 – Question E	42	56	15	
		Form F-1120A – Question I				
16	56	Unused	60	74	15	
17	57	Form F-1120 – Line 1	6	20	15	
		Form F-1120A – Line 1				
18	57	Form F-1120 – Line 16	24	38	15	
		Form F-1120A – Line 7				
19	57	Form F-1120 – Question F	42	56	15	Character Position 1: 1 = Yes; 2 = No
		Form F-1120A – Question C				
20	57	Unused	60	74	15	
21	58	Form F-1120 – Line 2 + Line 3	6	20	15	
		Form F-1120A – Line 2				

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
22	58	Form F-1120 – Line 18	24	38	15	Entered if checked
		Form F-1120A – Line 9A				
23	58	Form F-1120 – Question G (1)	42	56	15	Character Position 1: 1 = Yes; 2 = No
		Form F-1120A – Question E				
24	58	Unused	60	74	15	
25	59	Form F-1120 – Line 2	6	20	15	
		Form F-1120A – Question G				
26	59	Form F-1120 – Line 19	24	38	15	Entered if checked
		Form F-1120A – Line 9B				
27	59	Form F-1120 – Question J	42	56	15	(CCYYMMDD)
		Form F-1120A – Question H				
28	59	Unused	60	74	15	
29	60	Form F-1120 – Line 5	6	20	15	
		Form F-1120A – Line 3				
30	60	Unused	24	38	15	
31	60	Unused	42	56	15	
32	60	Form F-1120 – Line 17	60	74	15	Total Due
		Form F-1120A – Line 9				
33	64	Form F-1120 – Line 17	6	20	15	Total Due: Same amount as field reference 32, Line number 60
		Form F-1120A – Line 9				
34	64	OCR Line (with spaces)	35	81	46	OCR-A font, 10-point, include spaces per specifications

6.14 Specifications for Form F-1120ES Scannable Band

- All data must be in the location specified below.
- All fields are numeric, 0-9.
- All data should be left-justified within the scannable fields specified.
- OCR line in field reference 34 must be OCR-A font, 10 point.

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
1	53	FEIN	6	20	15	Do not use a dash (-) between character positions 2 and 3
2	53	Unused	24	38	15	
3	53	Unused	42	56	15	
4	53	Unused	60	74	15	

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
5	54	Unused	6	20	15	
6	54	Unused	24	38	15	
7	54	Unused	42	56	15	
8	54	Unused	60	74	15	
9	55	Tax Year End	6	20	15	Values should equal the filer's next tax year end date (CCYYMMDD)
10	55	Unused	24	38	15	
11	55	Unused	42	56	15	
12	55	Unused	60	74	15	
13	56	Unused	6	20	15	
14	56	Unused	24	38	15	
15	56	Unused	42	56	15	
16	56	Unused	60	74	15	
17	57	EFT Federal Return Type	6	20	15	Character Position 1: 0 = No; 1 = Yes Character Positions 2 and 3: Federal Return Type: See Indicators in Appendix
18	57	Unused	24	38	15	
19	57	Unused	42	56	15	
20	57	Unused	60	74	15	
21	58	Unused	6	20	15	
22	58	Unused	24	38	15	
23	58	Unused	42	56	15	
24	58	Unused	60	74	15	
25	59	Unused	6	20	15	
26	59	Unused	24	38	15	
27	59	Unused	42	56	15	
28	59	Unused	60	74	15	
29	60	Unused	6	20	15	
30	60	Unused	24	38	15	
31	60	Unused	42	56	15	
32	60	Estimated Tax Payment	60	74	15	
33	64	Estimated Tax Payment	6	20	15	Same amount as field reference 32, Line 60
34	64	OCR Line (with spaces)	35	81	46	OCR-A font, 10-point, include spaces per specifications

6.15 Specifications for Form F-7004 Scannable Band

- All data must be in the location specified below.
- All fields are numeric, 0-9.
- All data should be left-justified within the scannable fields specified.
- OCR line in field reference 34 must be OCR-A font, 10 point.

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
1	53	FEIN	6	20	15	Do not use a dash (-) between character positions 2 and 3
2	53	Unused	24	38	15	
3	53	Unused	42	56	15	
4	53	Unused	60	74	15	
5	54	Filing Status	6	20	15	Character Position 1: 0 = Default 1 = Partnership; 2 = Corporation; 3 = All other
6	54	Unused	24	38	15	
7	54	Unused	42	56	15	
8	54	Unused	60	74	15	
9	55	Tax Year End	6	20	15	(CCYYMMDD)
10	55	Unused	24	38	15	
11	55	Unused	42	56	15	
12	55	Unused	60	74	15	
13	56	Unused	6	20	15	
14	56	Unused	24	38	15	
15	56	Unused	42	56	15	
16	56	Unused	60	74	15	
17	57	EFT Federal Return Type	6	20	15	Character Position 1: 0 = No; 1 = Yes Character Positions 2 and 3: Federal Return Type: See Indicators in Appendix
18	57	Unused	24	38	15	
19	57	Unused	42	56	15	
20	57	Unused	60	74	15	
21	58	Unused	6	20	15	
22	58	Unused	24	38	15	
23	58	Unused	42	56	15	
24	58	Unused	60	74	15	
25	59	Unused	6	20	15	

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
26	59	Unused	24	38	15	
27	59	Unused	42	56	15	
28	59	Unused	60	74	15	
29	60	Unused	6	20	15	
30	60	Unused	24	38	15	
31	60	Unused	42	56	15	
32	60	Tentative Tax Due	60	74	15	
33	64	Tentative Tax Due	6	20	15	Same amount as field reference 32, Line 60
34	64	OCR Line (with spaces)	35	81	46	OCR-A font, 10-point, include spaces per specifications

6.16 Specifications for Form F-1120X Scannable Band

- All data must be in the location specified below.
- All fields are numeric, 0-9.
- All data should be left-justified within the scannable fields specified.
- OCR line in field reference 34 must be OCR-A font, 10 point.

Field Ref	Line Num	Field Identification	Begin Column	End Column	Max Length	Field Description
NA	4	Barcode	6			
NA	8	OCR Line	6	45	39	Courier Font: Do Not Include Spaces
1	53	FEIN	6	20	15	Do not use a dash (-) between character positions 2 and 3
2	53	Line 1, Column B	24	38	15	Federal Taxable Income
3	53	Line 9, Column B	42	56	15	Florida Exemption
4	53	Unused	60	74	15	
5	54	Tax Year Begin	6	20	15	(CCYYMMDD)
6	54	Line 2, Column B	24	38	15	State Income Taxes Deducted
7	54	Line 10, Column B	42	56	15	Florida Net Income
8	54	Unused	60	74	15	
9	55	Tax Year End	6	20	15	(CCYYMMDD)
10	55	Line 3, Column B	24	38	15	Additions to Federal Taxable Income
11	55	Line 11, Column B	42	56	15	Tax Due
12	55	Unused	60	74	15	

Field Ref	Line Num	Field Identification	Begin Column	End Column	Max Length	Field Description
13	56	Reason for Amended Return	6	20	15	Character Position 1: 1= Amended Federal Return 2= IRS Audit Adjustment* 3= Other Adjustment *Requires Date of Revenue Agent Report in Field Reference 18
14	56	Unused	24	38	15	
15	56	Line 12, Column B	42	56	15	Credits against tax
16	56	Unused	60	74	15	
17	57	Date of Revenue Agent Report (RAR)	6	20	15	Date required only if "2" is entered in field reference 14 (CCYYMMDD)
18	57	Line 5, Column B	24	38	15	Subtractions from Federal Taxable Income
19	57	Line 13, Column B	42	56	15	Total Income/Franchise Tax Due
20	57	Line 20, Column B	60	74	15	Credit
21	58	Type of Florida Return Being Amended	6	20	15	Character Position 1: 1= F-1120 2= F-1120A 3= F-1120X
22	58	Line 6, Column B	24	38	15	Adjusted Federal Income
23	58	Unused	42	56	15	
24	58	Line 21, Column B	60	74	15	Offset
25	59	Date Last Return Filed	6	20	15	(CCYYMMDD)
26	59	Line 7, Column B	24	38	15	Florida Portion of Adjusted Federal Income
27	59	Unused	42	56	15	
28	59	Line 22, Column B	60	74	15	Refund Amount
29	60	Overpayment Credited to Tax Year	6	20	15	(CCYYMMDD)
30	60	Line 8, Column B	24	38	15	Nonbusiness Income Allocated to Florida
31	60	Line 14, Column B	42	56	15	Penalty Interest Total
32	60	Line 19, Column B	60	74	15	Total Amount Due or Overpayment
33	64	Line 19, Column B	6	20	15	Same amount as field reference 32, Line 60
34	64	OCR Line (with spaces)	35	81	46	OCR-A font, 10-point, include spaces per specifications

6.17 OCR Line Specifications for Forms F-1120, F-1120A, F-1120ES, F-7004, and F-1120X

1 OCR scan line must appear on the third line from the bottom (based on six lines per inch) and five spaces from the right edge (based on 10 characters per inch). No other writing or printing should appear in this area.

2 The OCR line should print in OCR-A font, 10-point in the following format.

Note: This example is not to scale.

8XXX 0 20251231 0002005037 7 3123456789 0000 6
 (1) (2) (3) (4) (5) (6) (7) (8)

3 The numbers above are defined as follows:

1) Vendor Identification Number:

8xxx assigned to vendor by the Department.

2) Payment Method:

0 = Non-EFT; **1** = EFT

3) Format = CCYYMMDD (e.g., 20251231) (DD is the last day of the month)

Note: The date for the F-1120ES is the filer's next tax year date.

4) Tax Category/Tax Fund/Doc Type:

- 0002005037 = F-1120
- 0002005033 = F-1120ES
- 0002005030 = F-7004
- 0002005043 = F-1120A
- 0002005049 = F-1120X

Note: This is a constant field that does not allow for changes.

5) First Check Digit: Calculated on the previous 23 digits $10 - (\text{MOD}(10))$. Weights = 7,1,3
(See calculation below)

6) Format/Account Number: 3XXXXXXXXXX (3 followed by the nine-digit FEIN).

Note: The 3 is a constant field that does not allow for changes.

7) Location: 0000

Note: This is a constant field that does not allow for changes.

8) Second Check Digit: Calculated on the previous 23 digits $10 - (\text{MOD}(10))$. Weights = 7,1,3
(See calculation below)

4 **First Check Digit Calculation:** Multiply the first 23 digits individually by the appropriate weights and add together.

8	1	0	0	0	2	0	0	0	0	1	3	1	0	0	0	2	0	0	5	0	3	7
x7	x1	x3	x7	x1	x3	x7	x1	x3	x7	x1	x3	x7	x1	x3	x7	x1	x3	x7	x1	x3	x7	x1
56	+1	+0	+0	+0	+6	+0	+0	+0	+0	+1	+9	+7	+0	+0	+0	+2	+0	+0	+5	+0	+21	+7
																						115

- Divide the sum by 10. $115 / 10 = 11.5$

- Subtract the remainder from 10. The result is the value for the check digit. $10 - 5 = 5$ (the check digit is 5).

5 **Second Check Digit Calculation:** Multiply the 25th digit through the 38th digit individually by the appropriate weights and add together.

3	1	2	3	4	5	6	7	8	9	0	0	0	0	
x7	x1	x3	x7	x1	x3	x7	x1	x3	x7	x1	x3	x7	x1	
+21	+1	+6	+21	+4	+15	+42	+7	+24	+63	+0	+0	+0	+0	204

- Divide the sum by 10.
 $204 / 10 = 20.4$
 - Subtract the remainder from 10. $10 - 4 = 6$ (the check digit is 6).
- Note:** If the result is 10, the Check Digit would be 0.

6.18 Barcode Specifications for Form F-1120 Return and Schedules

- The static barcode on the return of the F-1120 and each schedule has been revised.
 - **Format** — Interleaved 2 of 5 containing an even number of characters.
 - **Height** — Minimum of 0.375 inches.
 - **Narrow Element Width** — Minimum = 0.0125 inches.
 - **Wide Element Width** — Minimum = 0.0666 inches; Maximum = 0.200 inches.
 - **Wide to Narrow Width** — Minimum wide to narrow ratio is 2:1 if minimum narrow element width is greater than 0.020 inches. Maximum wide to narrow ratio is 2.2:1 if the minimum narrow element width is less than or equal to 0.020 inches.
 - **Print Quality** — 95% of all barcodes must receive an “A” grade as measured in accordance with ANSI Standard ANSI X3, 182-1990. This standard assigns grades based on two sets of criteria: dimensional and reflectance. Dimensional criteria are based upon actual linear measurements. Reflectance criteria are measures of print consistency.
 - **Location** — The minimum distance from the top left edge of the document to the top edge of the barcode is 0.25 inches. A blank area of 0.25 inches must precede the start character of the barcode as a quiet zone. The minimum distance of the right edge of the barcode to any preprinted information on the document must be at least 0.25 inches. The barcode must not overlay any printed area information.
- Components of Barcode for F-1120 Return and Schedules.
 - Display and data for the F-1120 Return and Schedules are as follows:

250002005037PP(YYXXXFFFTTTPP)

YY	=	Version Year	=	25 (static)
XXX	=	Tax Category	=	0002 (static)
FFF	=	Tax Fund	=	005 (static)
TTT	=	Doc Type	=	037 (static)
PP	=	Page Number	=	Specific to each page (referenced below)

Page Reference	Content	Assigned Barcode Number
Return Page	Return	25000200503711
Questions A-L Page	Taxpayer questions	25000200503712
Data Page 1	Scannable data	25000200503713
Data Page 2	Scannable data	25000200503714
Schedule Page 3	Schedule I / II	25000200503715
Schedule Page 4	Schedule III / IV	25000200503716
Schedule Page 5	Schedule V/R	25000200503717
Schedule Page 6	Est. Tax Worksheet	25000200503718

6.19 Components of Barcode for Form F-1120X Return

- 1 Display and data for the F-1120 Return and Schedules are as follows:

160002005049PP(YYXXXFFFTTTPP)

YY	=	Version Year	=	16 (static)
XXXX	=	Tax Category	=	0002 (static)
FFF	=	Tax Fund	=	005 (static)
TTT	=	Doc Type	=	049 (static)
PP	=	Page Number	=	11 (static)
		or		
PP	=	Page Number	=	12 (static for 2nd page)

7 Guidelines and Specifications for Scannable Form RT-6

7.1 General Information

- 1 If you provide the *Employer's Quarterly Report* (Form RT-6), you should also provide the non-scannable *Employer Account Change Form* (Form RTS-3).
- 2 The following forms are processed using the Opex Falcon V and Fujitsu I6670A:
 - RT-6 – *Employer's Quarterly Report*
 - RT-6A – *Employer's Quarterly Report Continuation Page*
 - RT-6NF – *Employer's Quarterly Report for Out-of-State Wages*
 - RT-6EW – *Employer's Quarterly Report for Employees Contracted to Government or Nonprofit Educational Institutions*

Note: Samples of the reemployment tax forms are available for informational purposes only. These forms are not to specifications; therefore, they should not be used as a measurement tool.

- 3 **Company ID**

- Scannable and non-scannable alternative tax forms must include the company ID code.
- The company ID used is provided in the Developer's Application.

- 4 **Vendor ID** — A new vendor ID is assigned each calendar year by the Department. This number must be included in both the upper and lower OCR lines of Form RT-6.
- 5 **Paper Requirements** — The paper used must be good quality 8½" x 11 white bond, minimum #20.
- 6 **Ink/Toner Requirements** — Black, non-magnetic ink/toner must be used to print the forms.
- 7 **Layout** — All scannable alternative tax forms must follow the content format of the official Department form. (See [Data Placement and Specifications for Scannable Band](#).)
- 8 **Wage Item Reports** — *Employer's Quarterly Report Continuation Sheet* (Form RT-6A) should be arranged in page number order. "Page ___ of ___" must be printed in the upper right-hand corner of each wage item report. The name of the employer should be in the top center, leaving clear space for the barcode and first scan band line.
- 9 **Out-of-State Wage Reports** — *Employer's Report for Out-of-State Wages* (Form RT6NF) should be arranged in page number order. "Page _____ of _____" must be printed in the upper right-hand corner of each out-of-state wage report. The name of the employer should be top center, leaving clear space for the barcode and first scan band line.
- 10 **Barcodes** — A specific barcode is required for form identification. (See [Barcode Specifications](#).)
Note: The barcode must appear on the tax report, each wage item report, and each out-of-state wage report. Do not place a barcode on any other page.
 The RT account number appears in various formats on the report. The format expected in the scannable band is clarified in the note's column of the scannable band specifications.
 - In the RT Account Number box in the top right-hand portion of the report, use the seven-digit RT account number (e.g., 1234567).
 - In the area below the signature area, use the seven-digit RT account number (e.g., 1234567).
 - In the scan band, enter only the seven-digit RT account number (e.g., 1234567).
- 11 **Rounding** — In the payment of any contributions, a fractional part of a cent shall be disregarded unless it amounts to one-half cent or more, in which case it shall be increased to one cent.
- 12 **OCR line** — This is required on both the top (refer to notes on line # 8 for format) and bottom (refer to notes on line #64, field reference 34, and the OCR line layout) of Form RT-6. (See [OCR Line Specifications](#).)

7.2 Data Placement and Specifications for Scannable Band

- Courier font — 10-point
- Vertical Spacing — six lines per inch
- Horizontal Spacing — 10 characters per inch
- The scan band contains eight rows (row 53 through 60) and four columns (columns 6, 24, 42, and 60) of data fields.
- The area between the last row (row 60) of data fields and the OCR line should be clear.

Scannable Band — Alternative scannable versions of Form RT-6 must include a scannable band in a fixed format. It is expected that data within the scannable band agree with the corresponding line items on the report and/or wage item report. The scan band and the conventional form lines must have matching amounts. Do not include decimals, \$ signs, or commas.

Unused fields in the scannable band are to be left blank on **production forms only**.

Note: When submitting sample forms for review, unused fields **must include left-justified zeros**. See form(s) PDF example(s).

- \$1,234.56 would appear as 123456.
- \$78.00 would appear as 7800.

7.3 Specifications for Form RT-6 Report Scannable Band

- All data must be in the location specified below.
- All fields are numeric, 0-9.
- All data should be left-justified within the scannable fields specified.
- Do not use a dash in the RT account number or FEIN in the scannable band.
- Do not use leading zeros in the RT account number in the scannable band.
- OCR line in field reference 34 must be OCR-A font, 10 point.

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
NA	4	Barcode	6			
NA	8	OCR Line (w/o spaces)	6	45	39	Courier font - Do Not Include Spaces
1	53	RT Account Number	6	12	7	7 digits, no leading zeros unless part of the number, no "applied for" accounts
2	53	FEIN	24	34	9	9 digits. Do not use a dash (-) between character positions 2 and 3
3	53	Number of Full-Time and Part-Time Covered Workers	42	47	6	First Month
4	53	Number of Full-Time and Part-Time Covered Workers	60	65	6	Second Month
5	54	Number of Full-Time and Part-Time Covered Workers	6	11	6	Third Month
6	54	Quarterly Report Line 2	24	34	11	Gross Wages Paid This Quarter
7	54	Quarterly Report Line 3	42	52	11	Wages in Excess of \$7000.00
8	54	Quarterly Report Line 4	60	70	11	Taxable Wages This Quarter
9	55	Quarterly Report Line 5	6	16	11	Tax Due
10	55	Quarterly Report Line 6	24	34	11	Penalty
11	55	Quarterly Report Line 7	42	52	11	Interest
12	55	Quarterly Report Line 8	60	70	11	Installment Assessment Fee
13	56	Quarterly Report Line 9a	6	20	15	Total Amount Due
14	56	Quarterly Report Line 9b	24	38	15	Amount Enclosed
15	56	Question: If filing as a sole proprietor, is this for domestic household employment?	42	56	15	Character Position 1: 0 = No; 1 = Yes
16	56	Unused	60	74	15	
17	57	Final Return	6	20	15	Character Position 1: 0 = No; 1 = Yes
18	57	Date Operations Ceased	24	38	15	(CCYYMMDD)
19	57	Unused	42	56	15	

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
20	57	Unused	60	74	15	
21	58	Unused	6	20	15	
22	58	Unused	24	38	15	
23	58	Unused	42	56	15	
24	58	Unused	60	74	15	
25	59	Unused	6	20	15	
26	59	Unused	24	38	15	
27	59	Unused	42	56	15	
28	59	Unused	60	74	15	
29	60	Unused	6	20	15	
30	60	Unused	24	38	15	
31	60	Unused	42	56	15	
32	60	Unused	60	74	15	
33	64	Quarterly Report Line 9b	6	20	15	Total Due: Same amount as field reference 15, Line 56
34	64	OCR Line (with spaces)	35	81	46	OCR-A font, 10-point, include spaces per specifications.

7.4 Specifications for Form RT-6A (Continuation Page) Scannable Band

- “Page_of____” must be written in the top right-hand corner of each page of the wage item report.
- All data must be in the location specified below. This format must be consistent on each page of the wage item report.
- Last Name, First Name, and Middle Initial must be **capitalized**.
- All data should be left-justified within the scannable fields specified, except for the employee’s middle initial, which should be right-justified.
- A total of gross wages is required on each page (field reference 47, line number 36) and total sum of gross wages from all pages on the last page (field reference 49, line number 38 when last page).
- A total of taxable wages is required on each page (field reference 48, line number 36) and total sum of taxable wages from all pages on the last page (field reference, 50, line number 38).

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
1	4	Barcode	6			
2	16	RT Account Number	6	12	7	7 digits, no leading zeros unless it is part of the number, NO “applied for”
3	16	FEIN	18	26	9	9 digits. Do not use a dash (-) between character positions 2 and 3

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
4	16	Month and year of Quarter End	36	39	4	Character Positions 1 and 2: Filing Period End (03, 06, 09, 12) Character Positions 3 and 4: Filing Year
5	16	Unused	54	78		
6	16	Unused	68	78		
7	18	Wage Item Field 10: Employee SSN	6	14	9	9 digits. Do not use a dash (-) between character positions 3 and 4 or 5 and 6
8	18	Wage Item Field 11a: Employee Last Name	18	32	15	
9	18	Wage Item Field 11b: Employee First Name and Middle Initial	36	50	15	Right-Justify Middle Initial ONLY on Column 50
10	18	Wage Item Field 12a: Employee Gross Wages Paid for Quarter	54	64	11	
11	18	Wage Item Field 12b: Employee Taxable Wages Paid for Quarter	68	78	11	
12	20	Wage Item Field 10: Employee SSN	6	14	9	9 digits. Do not use a dash (-) between character positions 3 and 4 or 5 and 6
13	20	Wage Item Field 11a: Employee Last Name	18	32	15	
14	20	Wage Item Field 11b: Employee First Name and Middle Initial	36	50	15	Right-Justify Middle Initial ONLY on Column 50
15	20	Wage Item Field 12a: Employee Gross Wages Paid for Quarter	54	64	11	
16	20	Wage Item Field 12b: Employee Taxable Wages Paid for Quarter	68	78	11	
17	22	Wage Item Field 10: Employee SSN	6	14	9	9 digits. Do not use a dash (-) between character positions 3 and 4 or 5 and 6
18	22	Wage Item Field 11a: Employee Last Name	18	32	15	
19	22	Wage Item Field 11b: Employee First Name and Middle Initial	36	50	15	Right-Justify Middle Initial ONLY on Column 50
20	22	Wage Item Field 12a: Employee Gross Wages Paid for Quarter	54	64	11	
21	22	Wage Item Field 12b: Employee Taxable Wages Paid for Quarter	68	78	11	

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
22	24	Wage Item Field 10: Employee SSN	6	14	9	9 digits. Do not use a dash (-) between character positions 3 and 4 or 5 and 6
23	24	Wage Item Field 11a: Employee Last Name	18	32	15	
24	24	Wage Item Field 11b: Employee First Name and Middle Initial	36	50	15	Right-Justify Middle Initial ONLY on Column 50
25	24	Wage Item Field 12a: Employee Gross Wages Paid for Quarter	54	64	11	
26	24	Wage Item Field 12b: Employee Taxable Wages Paid for Quarter	68	78	11	
27	26	Wage Item Field 10: Employee SSN	6	14	9	9 digits. Do not use a dash (-) between character positions 3 and 4 or 5 and 6
28	26	Wage Item Field 11a: Employee Last Name	18	32	15	
29	26	Wage Item Field 11b: Employee First Name and Middle Initial	36	50	15	Right-Justify Middle Initial ONLY on Column 50
30	26	Wage Item Field 12a: Employee Gross Wages Paid for Quarter	54	64	11	
31	26	Wage Item Field 12b: Employee Taxable Wages Paid for Quarter	68	78	11	
32	28	Wage Item Field 10: Employee SSN	6	14	9	9 digits. Do not use a dash (-) between character positions 3 and 4 or 5 and 6
33	28	Wage Item Field 11a: Employee Last Name	18	32	15	
34	28	Wage Item Field 11b: Employee First Name and Middle Initial	36	50	15	Right-Justify Middle Initial ONLY on Column 50
35	28	Wage Item Field 12a: Employee Gross Wages Paid for Quarter	54	64	11	
36	28	Wage Item Field 12b: Employee Taxable Wages Paid for Quarter	68	78	11	
37	30	Wage Item Field 10: Employee SSN	6	14	9	9 digits. Do not use a dash (-) between character positions 3 and 4 or 5 and 6
38	30	Wage Item Field 11a: Employee Last Name	18	32	15	

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
39	30	Wage Item Field 11b: Employee First Name and Middle Initial	36	50	15	Right-Justify Middle Initial ONLY on Column 50
40	30	Wage Item Field 12a: Employee Gross Wages Paid for Quarter	54	64	11	
41	30	Wage Item Field 12b: Employee Taxable Wages Paid for Quarter	68	78	11	
42	32	Wage Item Field 10: Employee SSN	6	14	9	9 digits. Do not use a dash (-) between character positions 3 and 4 or 5 and 6
43	32	Wage Item Field 11a: Employee Last Name	18	32	15	
44	32	Wage Item Field 11b: Employee First Name and Middle Initial	36	50	15	Right-Justify Middle Initial ONLY on Column 50
45	32	Wage Item Field 12a: Employee Gross Wages Paid for Quarter	54	64	11	
46	32	Wage Item Field 12b: Employee Taxable Wages Paid for Quarter	68	78	11	
47	36	Wage Item Field 12a: Employee Gross Wages Paid for Quarter	54	64	11	Page Total on each page
48	36	Wage Item Field 12b: Employee Taxable Wages Paid for Quarter	68	78	11	Page Total on each page
49	38	Wage Item Field 13a" Total Florida Gross Wages Paid for All Pages when Last Page	54	64	11	Report Total When Last Page
50	38	Wage Item Field 13b" Employee Taxable Wages Paid for All Pages when Last Page	68	78	11	Report Total When Last Page

7.5 Specifications for Form RT-6NF (Out-of-State Wages) Scannable Band

- “Page ____ of ____” must be written in the top right-hand corner of each page of the wage item report.
- All data must be in the location specified below. This format must be consistent on each page of the wage item report.
- Last Name, First Name, and Middle Initial must be **capitalized**.
- All data should be left-justified within the scannable fields specified, except for the employee’s middle initial, which should be right-justified.

- A total of gross wages is required on each page (field reference 59, line number 36) and total sum of gross wages from all pages on the last page (field reference 65, line number 38 when last page).
- A total of taxable wages is required on each page (field reference 60, line number 36) and total sum of taxable wages from all pages on the last page (field reference, 66, line number 38).
- A total of Out-of-State Taxable Wages Paid Year to Date on each page (field reference 61, line number 36) and a total sum of Out-of-State Taxable Wages Paid Year to Date from all pages on the last page (field reference 67, line number 38).

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
1	4	Barcode	6			
2	16	RT Account Number	6	12	7	7 digits, no leading zeros unless it is part of the number, NO "applied for"
3	16	FEIN	18	26	9	Do not use a dash (-) between character positions 2 and 3
4	16	Month and Year that the Quarter Ends	36	39	4	Character Positions 1 and 2: Filing Period end (03, 06, 09, or 12) Character Positions 3 and 4: Filing Year
5	16	Unused	54	78		
6	16	Unused	68	78		
7	16	Unused	82	92		
8	18	Wage Item Field 10: Employee SSN	6	14	9	Do not use a dash (-) between character positions 3 and 4 or 5 and 6
9	18	Wage Item Field 11a: Employee Last Name	18	32	15	
10	18	Wage Item Field 11b: Employee First Name and Middle Initial	36	50	15	Right-Justify Middle Initial only on column 50
11	18	Wage Item Field 12a: Employee Gross Wages Paid for Quarter	54	64	11	
12	18	Wage Item Field 12b: Employee Taxable Wages Paid for Quarter	68	78	11	
13	18	Wage Item Field 12c: Employee Out-of-State Taxable Wages Paid Year to Date	82	92	11	
14	20	Wage Item Field 10: Employee SSN	6	14	9	Do not use a dash (-) between character positions 3 and 4 or 5 and 6
15	20	Wage Item Field 11a: Employee Last Name	18	32	15	
16	20	Wage Item Field 11b: Employee First Name and Middle Initial	36	50	15	Right-Justify Middle Initial only on column 50

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
17	20	Wage Item Field 12a: Employee Gross Wages Paid for Quarter	54	64	11	
18	20	Wage Item Field 12b: Employee Taxable Wages Paid for Quarter	68	78	11	
19	20	Wage Item Field 12c: Employee Out-of-State Taxable Wages Paid Year to Date	82	92	11	
20	22	Wage Item Field 10: Employee SSN	6	14	9	Do not use a dash (-) between character positions 3 and 4 or 5 and 6
21	22	Wage Item Field 11a: Employee Last Name	18	32	15	
22	22	Wage Item Field 11b: Employee First Name and Middle Initial	36	50	15	Right-Justify Middle Initial only on column 50
23	22	Wage Item Field 12a: Employee Gross Wages Paid for Quarter	54	64	11	
24	22	Wage Item Field 12b: Employee Taxable Wages Paid for Quarter	68	78	11	
25	22	Wage Item Field 12c: Employee Out-of-State Taxable Wages Paid Year to Date	82	92	11	
26	24	Wage Item Field 10: Employee SSN	6	14	9	Do not use a dash (-) between character positions 3 and 4 or 5 and 6
27	24	Wage Item Field 11a: Employee Last Name	18	32	15	
28	24	Wage Item Field 11b: Employee First Name and Middle Initial	36	50	15	Right-Justify Middle Initial only on column 50
29	24	Wage Item Field 12a: Employee Gross Wages Paid for Quarter	54	64	11	
30	24	Wage Item Field 12b: Employee Taxable Wages Paid for Quarter	68	78	11	
31	24	Wage Item Field 12c: Employee Out-of-State Taxable Wages Paid Year to Date	82	92	11	

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
32	26	Wage Item Field 10: Employee SSN	6	14	9	Do not use a dash (-) between character positions 3 and 4 or 5 and 6
33	26	Wage Item Field 11a: Employee Last Name	18	32	15	
34	26	Wage Item Field 11b: Employee First Name and Middle Initial	36	50	15	Right-Justify Middle Initial only on column 50
35	26	Wage Item Field 12a: Employee Gross Wages Paid for Quarter	54	64	11	
36	26	Wage Item Field 12b: Employee Taxable Wages Paid for Quarter	68	78	11	
37	26	Wage Item Field 12c: Employee Out-of-State Taxable Wages Paid Year to Date	82	92	11	
38	28	Wage Item Field 10: Employee SSN	6	14	9	Do not use a dash (-) between character positions 3 and 4 or 5 and 6
39	28	Wage Item Field 11a: Employee Last Name	18	32	15	
40	28	Wage Item Field 11b: Employee First Name and Middle Initial	36	50	15	Right-Justify Middle Initial only on column 50
41	28	Wage Item Field 12a: Employee Gross Wages Paid for Quarter	54	64	11	
42	28	Wage Item Field 12b: Employee Taxable Wages Paid for Quarter	68	78	11	
43	28	Wage Item Field 12c: Employee Out-of-State Taxable Wages Paid Year to Date	82	92	11	
44	30	Wage Item Field 10: Employee SSN	6	14	9	Do not use a dash (-) between character positions 3 and 4 or 5 and 6
45	30	Wage Item Field 11a: Employee Last Name	18	32	15	
46	30	Wage Item Field 11b: Employee First Name and Middle Initial	36	50	15	Right-Justify Middle Initial only on column 50
47	30	Wage Item Field 12a: Employee Gross Wages Paid for Quarter	54	64	11	

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
48	30	Wage Item Field 12b: Employee Taxable Wages Paid for Quarter	68	78	11	
49	30	Wage Item Field 12c: Employee Out-of-State Taxable Wages Paid Year to Date	82	92	11	
50	32	Wage Item Field 10: Employee SSN	6	14	9	Do not use a dash (-) between character positions 3 and 4 or 5 and 6
51	32	Wage Item Field 11a: Employee Last Name	18	32	15	
52	32	Wage Item Field 11b: Employee First Name and Middle Initial	36	50	15	Right-Justify Middle Initial only on column 50
53	32	Wage Item Field 12a: Employee Gross Wages Paid for Quarter	54	64	11	
54	32	Wage Item Field 12b: Employee Taxable Wages Paid for Quarter	68	78	11	
55	32	Wage Item Field 12c: Employee Out-of-State Taxable Wages Paid Year to Date	82	92	11	
56	36	Unused	6	14	9	
57	36	Unused	18	32	15	
58	36	Unused	36	50	15	
59	36	Wage Item Field 12a: Total Florida Gross Wages Paid this Quarter	54	64	11	Page Total on each page
60	36	Wage Item Field 12b: Total Florida Taxable Wages Paid for this Quarter	68	78	11	Page Total on each page
61	36	Wage Item Field 12c: Total Out-of-State Taxable Wages Paid Year to Date	82	92	11	Page Total on each page
62	38	Unused	6	14	9	
63	38	Unused	18	32	15	
64	38	Unused	36	50	15	
65	38	Wage Item Field 13a: Total Florida Gross Wages Paid for All Pages when Last Page	54	64	11	Report Total when last page

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
66	38	Wage Item Field 13b: Total Florida Taxable Wages Paid for Quarter All wages when Last Page	68	78	11	Report Total when last page
67	38	Wage Item Field 13c: Total Out-of-State Taxable Wages Paid Year to Date All Pages when Last Page	82	92	11	Report Total when last page

7.6 Specifications for Form RT-6EW (Employees Contracted to Government or Nonprofit Educational Institutions) Scannable Band

- “Page ____ of ____” must be written in the top right-hand corner of each page of the Wage Item Report.
- All data must be in the location specified below. This format must be consistent on each page of the wage item report.
- Last Name, First Name, and Middle Initial must be **capitalized**.
- All data should be left-justified within the scannable fields specified, except for the employee’s middle initial, which should be right-justified.
- A total of gross wages paid this quarter is required on each page (field reference 59, line number 36) and total sum of gross wages for all pages on the last page (field reference 65, line number 38 when last page).
- A total of taxable wages is required on each page (field reference 60, line number 36) and a total sum of taxable wages from all pages on the last page (field reference, 66, line number 38).
- A total taxable wage paid this quarter under Contract to an Educational Institution (field reference 61, line number 38 and a total sum of Under Contract to an Educational Institution Taxable Wages paid this quarter (field reference 67, line number 38).

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
1	4	Barcode	6			
2	16	RT Account Number	6	12	7	7 digits, no leading zeros unless it is part of the number, NO “applied for”
3	16	FEIN	18	26	9	Do not use a dash (-) between character positions 2 and 3
4	16	Month and Year that the Quarter Ends	36	39	4	Character Positions 1 and 2: Filing Period end (03, 06, 09, or 12) Character Positions 3 and 4: Filing Year
5	16	Unused	54	78		
6	16	Unused	68	78		
7	16	Unused	82	92		
8	18	Wage Item Field 10: Employee SSN	6	14	9	Do not use a dash (-) between character positions 3 and 4 or 5 and 6

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
9	18	Wage Item Field 11a: Employee Last Name	18	32	15	
10	18	Wage Item Field 11b: Employee First Name and Middle Initial	36	50	15	Right-Justify Middle Initial only on column 50
11	18	Wage Item Field 12a: Employee Gross Wages Paid for Quarter	54	64	11	
12	18	Wage Item Field 12b: Employee Taxable Wages Paid for Quarter	68	78	11	
13	18	Wage Item Field 12c: Employee Florida Wages Paid Quarter under Contract to an Educational Institution	82	92	11	
14	20	Wage Item Field 10: Employee SSN	6	14	9	Do not use a dash (-) between character positions 3 and 4 or 5 and 6
15	20	Wage Item Field 11a: Employee Last Name	18	32	15	
16	20	Wage Item Field 11b: Employee First Name and Middle Initial	36	50	15	Right-Justify Middle Initial only on column 50
17	20	Wage Item Field 12a: Employee Gross Wages Paid for Quarter	54	64	11	
18	20	Wage Item Field 12b: Employee Taxable Wages Paid for Quarter	68	78	11	
19	20	Wage Item Field 12c: Employee Florida Wages Paid Quarter under Contract to an Educational Institution	82	92	11	
20	22	Wage Item Field 10: Employee SSN	6	14	9	Do not use a dash (-) between character positions 3 and 4 or 5 and 6
21	22	Wage Item Field 11a: Employee Last Name	18	32	15	
22	22	Wage Item Field 11b: Employee First Name and Middle Initial	36	50	15	Right-Justify Middle Initial only on column 50
23	22	Wage Item Field 12a: Employee Gross Wages Paid for Quarter	54	64	11	
24	22	Wage Item Field 12b: Employee Taxable Wages Paid for Quarter	68	78	11	

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
25	22	Wage Item Field 12c: Employee Florida Wages Paid Quarter under Contract to an Educational Institution	82	92	11	
26	24	Wage Item Field 10: Employee SSN	6	14	9	Do not use a dash (-) between character positions 3 and 4 or 5 and 6
27	24	Wage Item Field 11a: Employee Last Name	18	32	15	
28	24	Wage Item Field 11b: Employee First Name and Middle Initial	36	50	15	Right-Justify Middle Initial only on column 50
29	24	Wage Item Field 12a: Employee Gross Wages Paid for Quarter	54	64	11	
30	24	Wage Item Field 12b: Employee Taxable Wages Paid for Quarter	68	78	11	
31	24	Wage Item Field 12c: Employee Florida Wages Paid Quarter under Contract to an Educational Institution	82	92	11	
32	26	Wage Item Field 10: Employee SSN	6	14	9	Do not use a dash (-) between character positions 3 and 4 or 5 and 6
33	26	Wage Item Field 11a: Employee Last Name	18	32	15	
34	26	Wage Item Field 11b: Employee First Name and Middle Initial	36	50	15	Right-Justify Middle Initial only on column 50
35	26	Wage Item Field 12a: Employee Gross Wages Paid for Quarter	54	64	11	
36	26	Wage Item Field 12b: Employee Taxable Wages Paid for Quarter	68	78	11	
37	26	Wage Item Field 12c: Employee Florida Wages Paid Quarter under Contract to an Educational Institution	82	92	11	
38	28	Wage Item Field 10: Employee SSN	6	14	9	Do not use a dash (-) between character positions 3 and 4 or 5 and 6
39	28	Wage Item Field 11a: Employee Last Name	18	32	15	
40	28	Wage Item Field 11b: Employee First Name and Middle Initial	36	50	15	Right-Justify Middle Initial only on column 50

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
41	28	Wage Item Field 12a: Employee Gross Wages Paid for Quarter	54	64	11	
42	28	Wage Item Field 12b: Employee Taxable Wages Paid for Quarter	68	78	11	
43	28	Wage Item Field 12c: Employee Florida Wages Paid Quarter under Contract to an Educational Institution.	82	92	11	
44	30	Wage Item Field 10: Employee SSN	6	14	9	Do not use a dash (-) between character positions 3 and 4 or 5 and 6
45	30	Wage Item Field 11a: Employee Last Name	18	32	15	
46	30	Wage Item Field 11b: Employee First Name and Middle Initial	36	50	15	Right-Justify Middle Initial only on column 50
47	30	Wage Item Field 12a: Employee Gross Wages Paid for Quarter	54	64	11	
48	30	Wage Item Field 12b: Employee Taxable Wages Paid for Quarter	68	78	11	
49	30	Wage Item Field 12c: Employee Florida Wages Paid Quarter under Contract to an Educational Institution	82	92	11	
50	32	Wage Item Field 10: Employee SSN	6	14	9	Do not use a dash (-) between character positions 3 and 4 or 5 and 6
51	32	Wage Item Field 11a: Employee Last Name	18	32	15	
52	32	Wage Item Field 11b: Employee First Name and Middle Initial	36	50	15	Right-Justify Middle Initial only on column 50
53	32	Wage Item Field 12a: Employee Gross Wages Paid for Quarter	54	64	11	
54	32	Wage Item Field 12b: Employee Taxable Wages Paid for Quarter	68	78	11	
55	32	Wage Item Field 12c: Employee Florida Wages Paid Quarter under Contract to an Educational Institution	82	92	11	
56	36	Unused	6	14	9	

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Field Description
57	36	Unused	6	14	9	
58	36	Unused	6	14	9	
59	36	Wage Item Field 12a: Employee Gross Wages Paid for Quarter	54	64	11	Page Total on each page
60	36	Wage Item Field 12b: Employee Taxable Wages Paid for Quarter	68	78	11	Page Total on each page
61	38	Wage Item Field 12c: Employee Florida Wages Paid Quarter under Contract to an Educational Institution	82	92	11	Page Total on each page
62	38	Unused	6	14	9	
63	38	Unused	6	14	9	
64	38	Unused	6	14	9	
65	38	Wage Item Field 13a: Total Florida Gross Wages Paid for All Pages when Last Page	54	64	11	Report Total when last page
66	38	Wage Item Field 13b: Total Florida Taxable Wages Paid for Quarter All wages when Last Page	68	78	11	Report Total when last page
67	38	Wage Item Field 13c: Total Florida Taxable Wages Paid this Quarter under Contract to an Educational Institution All pages when last page	82	92	11	Report Total when last page

7.7 OCR Line Specifications for Form RT-6

- 1 OCR line scan line must appear on the third line from the bottom (based on six lines per inch) and five spaces from the right edge (based on 10 characters per inch). No other writing or printing should appear in this area.
- 2 The OCR line should print in OCR-A font, 10-point in the following format.

Note: This example is not to scale.

8XXX 0 20251231 0002005037 7 3123456789 0000 6
 (1) (2) (3) (4) (5) (6) (7) (8)

The numbers above are defined as follows:

- 1) Vendor Identification Number:
8xxx assigned to vendor by the Department
- 2) Payment Method:
0 = Non-EFT; **1** = EFT

- 3) Applied Date:
 Format = CCYYMMDD (e.g., 20250331)
 (MM is two-digit month)
 (DD is the last day of the month)
 - 03 is Jan 1 – Mar 31
 - 06 is Apr 1 – Jun 30
 - 09 is July 1 – Sept 30
 - 12 is Oct 1 – Dec 31
 - 4) Tax Category/Tax Fund/Doc Type: 0068054031
Note: This is a constant field that does not allow for changes.
 - 5) First Check Digit: Calculated on the previous 23 digits 10 - (MOD (10)). Weights = 7, 1, 3
(See calculation below)
 - 6) Format/Account number: 500xxxxxxx (500 followed by seven-digit RT account number).
Note: 500 is a constant in this field which is followed by the seven-digit RT number.
 - 7) Location: 0000
Note: This is a constant in this field and does not allow for changes.
 - 8) Second Check Digit: Calculated on the previous 14 digits 10 - (MOD (10)). Weights = 7, 1, 3
(See calculation below)
- 3 First Check Digit Calculation:** Multiply the first 23 digits individually by the appropriate weights and add together.

8	1	0	0	0	2	0	0	0	0	1	3	1	0	0	0	2	0	0	5	0	3	7
x7	x1	x3	x7	x1	x3	x7	x1	x3	x7	x1	x3	x7	x1	x3	x7	x1	x3	x7	x1	x3	x7	x1
56	+1	+0	+0	+0	+6	+0	+0	+0	+0	+1	+9	+7	+0	+0	+0	+2	+0	+0	+5	+0	+21	+7
																						115

- Divide the sum by 10.
 $115 / 10 = 11.5$
- Subtract the remainder from 10. The result is the value for the check digit.
 $10 - 5 = 5$ (the check digit is 5)

- 4 Second Check Digit Calculation:** Multiply the 25th digit through the 38th digit individually by the appropriate weights and add together.

3	1	2	3	4	5	6	7	8	9	0	0	0	0
x7	x1	x3	x7	x1	x3	x7	x1	x3	x7	x1	x3	x7	x1
+21	+1	+6	+21	+4	+15	+42	+7	+24	+63	+0	+0	+0	+0
													204

- Divide the sum by 10.
 $204 / 10 = 20.4$
- Subtract the remainder from 10. The result is the value for the check digit.
 $10 - 4 = 6$ (the check digit is 6)

Note: If the result is 10, then the check digit would be 0.

7.8 Barcode Specifications for Forms RT-6, RT-6A, RT-6NF, and RT-6EW

- 1 A specific barcode is required on the *Employer's Quarterly Report* and on each page of the *Employer's Quarterly Report Continuation Sheet*, *Out-of-State Wage Report*, and *Educational Wage Report*.
 - **Format** — Interleaved 2 of 5 containing an even number of characters.
 - **Height** — Minimum = 0.375 inches.
 - **Narrow Element Width** — Minimum = 0.0125 inches.
 - **Wide Element Width** — Minimum = 0.0666 inches; Maximum = 0.200 inches.
 - **Wide to Narrow Width** — Minimum wide to narrow ratio is 2:1 if minimum narrow element width is greater than 0.020 inches.
 - Maximum wide to narrow ratio is 2.2:1 if the minimum narrow element width is less than or equal to 0.020 inches.
 - **Print Quality** — 95% of all barcodes must receive an "A" grade as measured in accordance with ANSI Standard ANSI X3, 182-1990. This standard assigns grades based on two sets of criteria: dimensional and reflectance. Dimensional criteria are based upon actual linear measurements. Reflectance criteria are measures of print consistency.
 - **Location** — The minimum distance from the top left edge of the document to the top edge of the barcode is 0.25 inches. A blank area of 0.25 inches must precede the start character of the barcode as a quiet zone. The minimum distance of the right edge of the barcode to any preprinted information on the document must be at least 0.25 inches. The barcode must not overlay any printed area information.

7.9 Components for Forms RT-6, RT-6A, RT-6NF, and RT-6EW

- 1 Display and data for the RT-6 report, RT-6A continuation page, RT-6NF out-of-state wage, and RT-6EW educational wage is as follows:

YY	=	Version Year	=	23 (static for RT-6, RT-6A, RT-6NF & RT-6EW)
XXXX	=	Tax	=	0068 (static)
FFF	=	Tax Fund	=	054 (static)
TTT	=	Doc Type	=	031 (static)
RR	=	DOR Sequence #	=	11 (static for RT-6)
		or		
RR	=	DOR Sequence #	=	12 (static for all pages of the RT-6A)
RR	=	DOR Sequence #	=	13 (static for all pages of the RT-6NF)
RR	=	DOR Sequence #	=	14 (static for all pages of the RT-6EW)

8 Guidelines for Non-Scannable Forms and Forms That Require a Barcode and/or OCR Line

General Information:

- The Department must be able to process non-scannable alternative tax forms in the same manner as the official forms.
- To ensure taxpayers receive the most current version of Department forms, vendors are requested to submit to the Department all non-scannable forms they plan to release, sell, license, or distribute during each tax year.

- Vendors may submit a list of non-scannable forms, with the revision date approved for their specific company in the previous year, for approval by the Department.
- There are no line-by-line specifications for these forms. Prepare forms to match the Department's sample form. Sample non-scannable forms requiring a barcode and/or OCR line are provided for the DR-1, DR-5, DR-908 Schedule Pages Only, DR-15MO, DR-26, DR-26S, DR-835, F-851, F-1065, RTS-1S, RTS-1SA, RTS-2, RTS-3, RTS-6, RTS-6A, RTS-6B, RTS-6C, RT-7A, RT-8A, RTS-9, RTS-10, RT-28, and RT- 28G.
- Florida sales and use tax forms are not available to alternative form vendors as alternative or substitute tax forms. The only exception is the *Out-of-State Purchase Return* (Form DR-15MO), which may be produced as an alternative Florida tax form.

1 Company ID:

- Scannable and non-scannable alternative tax forms must include the company ID code.
- The company ID used is provided in the developer's application.

2 Vendor ID – A new vendor ID is assigned each calendar year by the Department. This number must be included in both the upper and lower OCR lines of the RT-6.

3 Paper Requirements – The paper used must be good quality 8½" x 11" white bond, minimum #20.

4 Ink/Toner Requirements – Black, non-magnetic ink/toner must be used to print the forms.

5 Print Requirements – All non-scannable alternative tax forms must be laser-generated to assure a high standard of legibility. A dot matrix or similar printer will be considered if the print quality is 240 dpi or higher.

6 Layout – Non-scannable alternative tax forms in most cases must duplicate the appearance and layout of the official form, including size of margins, special keying symbols, item caption, line numbers, code and form numbers, and perforations. See specific samples of non-scannable forms that have only a barcode and/or OCR line.

7 Form Identification Numbers – All Department forms have a form identification number and revision date (e.g., RT-6, R. 07/23). The Department form identification numbers must appear on non-scannable alternative tax forms in the exact same location and font as on the official Department form.

8 Monetary Amounts – Cents may be rounded to the nearest dollar except when rounding up obligates the taxpayer to file and remit or when prohibited. A “.00” or the applicable cents should follow dollars.

9 Barcode and/or OCR Line for certain non-scannable forms – The following information is specific to certain forms that may require an OCR line and/or barcode but do not require the data fields in a scan band format.

8.1 Form DR-15MO: Out-of-State-Purchase Return

- 1 OCR line scan line must appear on the third line from the bottom (based on six lines per inch) and five spaces from the right edge (based on 10 characters per inch) of the coupon. No other writing or printing should appear in this area.
- 2 The OCR line should print in OCR-A font, 10-point in the following format.

Note: This example is not to scale.

Note: The Payment Method, Tax Category/Tax Fund/Doc Type, Format/Account number, and Location are constant fields. Do not allow use of the taxpayer's personal account number.

8XXX 0 20251231 0002005037 7 3123456789 0000 6

(1) (2) (3) (4) (5) (6) (7) (8)

3 The numbers above are defined as follows:

1) Vendor Identification Number:
8xxx assigned to vendor by the Department.

2) Payment Method:
0 = Non

Note: This is a constant field, and no changes are allowed.

3) Applied Date:
Format = CCYYMMDD (e.g., 20250131)
(CCYY is always current filing year; MMDD is the purchase month, last day)

4) Tax Category/Tax Fund/Doc Type: 0001003087

Note: This is a constant field that does not allow for changes.

5) First Check Digit: Calculated on the previous 23 digits $10 - (\text{MOD}(10))$. Weights = 7, 1, 3
(See calculation below)

6) Format/Account number: 4000001189

Note: This is a constant in this field and does not allow for changes.

7) Location: 2797

Note: This is a constant in this field and does not allow for changes.

8) Second Check Digit: Calculated on the previous 14 digits $10 - (\text{MOD}(10))$. Weights = 7, 1, 3
(See calculation below)

4 **First Check Digit Calculation:** Multiply the first 23 digits individually by the appropriate weights and add together.

8	1	0	0	0	2	0	0	0	0	1	3	1	0	0	0	2	0	0	5	0	3	7	
x7	x1	x3	x7	x1	x3	x7	x1	x3	x7	x1	x3	x7	x1	x3	x7	x1	x3	x7	x1	x3	x7	x1	
56	+1	+0	+0	+0	+6	+0	+0	+0	+0	+1	+9	+7	+0	+0	+0	+2	+0	+0	+5	+0	+21	+7	115

- Divide the sum by 10.
 $115 / 10 = 11.5$
- Subtract the remainder from 10. The result is the value for the check digit. $10 - 5 = 5$
(the check digit is 5).

5 **Second Check Digit Calculation:** Multiply the 25th digit through the 38th digit individually by the appropriate weights and add together.

3	1	2	3	4	5	6	7	8	9	0	0	0	0	
x7	x1	x3	x7	x1	x3	x7	x1	x3	x7	x1	x3	x7	x1	
+21	+1	+6	+21	+4	+15	+42	+7	+24	+63	+0	+0	+0	+0	204

- Divide the sum by 10.
 $204 / 10 = 20.4$

- Subtract the remainder from 10. The result is the value for the check digit. $10 - 4 = 6$ (the check digit is 6).

Note: If the result is 10, the Check Digit would be 0.

8.2 Form RT-8A: Correction to Employer's Quarterly or Annual Domestic Report

- 1 OCR line scan line must appear on the third line from the bottom (based on six lines per inch) and five spaces from the right edge (based on 10 characters per inch) of the coupon. No other writing or printing should appear in this area.
- 2 The OCR line should print in OCR-A font, 10-point in the following format.

Note: This example is not to scale.

8XXX 0 20251231 0002005037 7 3123456789 0000 6
 (1) (2) (3) (4) (5) (6) (7) (8)

- 3 The numbers above are defined as follows:
 - 1) Vendor Identification Number:
8xxx assigned to vendor by the Department.
 - 2) Payment Method: **0**= Non-EFT; **1**= EFT
 - 3) Applied Date: Format = CCYYMMDD (e.g., 20250331) (MM is two-digit month) (DD is the last day of the month)
 - 03 is Jan 1 – Mar 31
 - 06 is Apr 1 – Jun 30
 - 09 is July 1 – Sept 30
 - 12 is Oct 1 – Dec 31
 - 4) Tax Category/Tax Fund/Doc Type: 0068054049
Note: This is a constant field that does not allow for changes.
 - 5) First Check Digit: Calculated on the previous 23 digits $10 - (\text{MOD}(10))$. Weights = 7, 1, 3
(See calculation below)
 - 6) Format/Account number: 500xxxxxxx (500 followed by seven-digit RT account number).
Note: 500 is a constant in this field which is followed by the seven-digit RT number.
 - 7) Location: 0000
Note: This is a constant in this field and does not allow for changes.
 - 8) Second Check Digit: Calculated on the previous 14 digits $10 - (\text{MOD}(10))$. Weights = 7, 1, 3
(See calculation below)
- 4 **First Check Digit Calculation:** Multiply the first 23 digits individually by the appropriate weights and add together.

8	1	0	0	0	2	0	0	0	0	1	3	1	0	0	0	2	0	0	5	0	3	7	
x7	x1	x3	x7	x1	x3	x7	x1	x3	x7	x1	x3	x7	x1	x3	x7	x1	x3	x7	x1	x3	x7	x1	
56	+1	+0	+0	+0	+6	+0	+0	+0	+0	+1	+9	+7	+0	+0	+0	+2	+0	+0	+5	+0	+21	+7	115

- Divide the sum by 10.
 $115 / 10 = 11.5$

- Subtract the remainder from 10. The result is the value for the check digit.
 $10 - 5 = 5$ (the check digit is 5).

5 **Second Check Digit Calculation:** Multiply the 25th digit through the 38th digit individually by the appropriate weights and add together.

3	1	2	3	4	5	6	7	8	9	0	0	0	0	
x7	x1	x3	x7	x1	x3	x7	x1	x3	x7	x1	x3	x7	x1	
+21	+1	+6	+21	+4	+15	+42	+7	+24	+63	+0	+0	+0	+0	204

- Divide the sum by 10.
 $204 / 10 = 20.4$
- Subtract the remainder from 10. The result is the value for the check digit.
 $10 - 4 = 6$ (the check digit is 6).

Note: If the result is 10, the Check Digit would be 0.

8.3 Barcode Specifications for Form RT-8A

- 1 A specific barcode is required for form identification.
 - **Format** — Interleaved 2 of 5 containing an even number of characters.
 - **Height** — Minimum of 0.375 inches.
 - **Narrow Element Width** — Minimum = 0.0125 inches.
 - **Wide Element Width** — Minimum = 0.0666 inches; Maximum = 0.200 inches.
 - **Wide to Narrow Width** — Minimum wide to narrow ratio is 2:1 if minimum narrow element width is greater than 0.020 inches.
 - **Maximum wide** to narrow ratio is 2.2:1 if the minimum narrow element width is less than or equal to 0.020 inches.
 - **Print Quality** — 95% of all barcodes must receive an “A” grade as measured in accordance with ANSI Standard ANSI X3, 182-1990. This standard assigns grades based on two sets of criteria: dimensional and reflectance. Dimensional criteria are based upon actual linear measurements. Reflectance criteria are measures of print consistency.
 - **Location** — The minimum distance from the top left edge of the document to the top edge of the barcode is 0.25 inches. A blank area of 0.25 inches must precede the start character of the barcode as a quiet zone. The minimum distance of the right edge of the barcode to any preprinted information on the document must be at least 0.25 inches.
 - The barcode must not overlay any printed area information.
- 2 Barcode components for RT-8A, *Correction to Employer’s Quarterly or Annual Domestic Report*

Field Ref	Line Number	Field Identification	Begin Column	End Column	Max Length	Notes
NA	4	Barcode	6			
NA	64	OCR Line with Spaces	35	81	46	

- **Page 1** 23006805404901
- **Page 2** 23006805404902

8.4 Barcode Specifications for Forms DR-1, DR-5, DR-26, DR-26S, DR-835, F-851, F-1065, RTS-1S, RTS-1SA, RTS-2, RTS-3, RTS-6, RTS-6A, RTS-6B, RTS-6C, RTS-7A, RTS-9, RTS-10, RT- 28, RT-28G, RTS-70, RTS-71, and DR-908 Schedule Pages

- 1 **A specific barcode is required for form identification.**
 - **Format** – Interleaved 2 of 5 containing an even number of characters.
 - **Height** – Minimum of 0.375 inches.
 - **Narrow Element Width** – Minimum = 0.0125 inches.
 - **Wide Element Width** – Minimum = 0.0666 inches; Maximum = 0.200 inches.
 - **Wide to Narrow Width** – Minimum wide to narrow ratio is 2:1 if minimum narrow element width is greater than 0.020 inches.
Maximum wide to narrow ratio is 2.2:1 if the minimum narrow element width is less than or equal to 0.020 inches.
 - **Print Quality** – 95% of all barcodes must receive an “A” grade as measured in accordance with ANSI Standard ANSI X3, 182-1990. This standard assigns grades based on two sets of criteria: dimensional and reflectance. Dimensional criteria are based upon actual linear measurements. Reflectance criteria are measures of print consistency.
 - **Location** – The minimum distance from the top left edge of the document to the top edge of the barcode is 0.25 inches. A blank area of 0.25 inches must precede the start character of the barcode as a quiet zone. The minimum distance of the right edge of the barcode to any preprinted information on the document must be at least 0.25 inches.
 - The barcode must not overlay any printed area information.
- 2 **Barcode components for DR-1, Application to Collect and/or Report Tax in Florida**
 - Page 1 – 220000000176
 - Page 2 – 22000000017602
 - Page 3 – 22000000017603
 - Page 4 – 22000000017604
 - Page 5 – 22000000017605
 - Page 6 – 22000000017606
 - Page 7 – 22000000017607
 - Page 8 – 22000000017608
 - Page 9 – 22000000017609
 - Page 10 – 22000000017610
 - Page 11 – 22000000017611
 - Page 12 – 22000000017612
 - Page 13 – 22000000017613
 - Page 14 – 22000000017614
 - Page 15 – 22000000017615
- 3 **Barcode components for DR-5, Application for Consumer Certificate of Exemption**
 - 023705

- 4 **Barcode components for DR-26, Application for Refund – All Taxes Except Sales and Use Tax**
 - 190002005076
- 5 **Barcode components for DR-26S, Application for Refund – Sales and Use Tax**
 - 240001003076
- 6 **Barcode components for DR-835, Power of Attorney**
 - Page 1 – 110000000835
 - Page 2 – 11000000083502
- 7 **Barcode components for F-851, Corporate Income/Franchise Tax Affiliations Schedule**
 - Page 1 – 16000200503719
 - Page 2 – 1600020050371902
- 8 **Barcode components for F-1065, Florida Partnership Information Return**
 - Page 1 – 24000200503720
 - Page 2 – 2400020050372002
- 9 **Barcode components for RTS-1S, Report to Determine Succession and Application for Transfer**
 - Page 1 – 210068054520
 - Page 2 – 21006805452002
- 10 **Barcode components for RTS-1SA, List of Employees to be Transferred**
 - 150068054521
- 11 **Barcode components for RTS-2, Voluntary Election to Become an Employer Under Florida Reemployment Tax Law**
 - 130068054533
- 12 **Barcode components for RTS-3, Employer Account Change Form**
 - 230068054535
- 13 **Barcode components for RTS-6, Employer’s Reciprocal Coverage Election**
 - Page 1 – 130068054536
 - Page 2 – 13006805453602
- 14 **Barcode components for RTS-6A, Employer’s Reciprocal Coverage Election Supplemental Attachment**
 - 130068054537
- 15 **Barcode components for RTS-6B, Employee Notice for Reemployment Tax Coverage**
 - 130068054538
- 16 **Barcode components for RTS-6C, Employee’s Consent Form Reciprocal Coverage Election**
 - 130068054539
- 17 **Barcode components for RT-7A, Application for Annual Filing for Employers of Domestic Employees**
 - 230068054541
- 18 **Barcode components for RTS-9, Reemployment Tax Application for Agent Registration**
 - Page 1 – 130068054528
 - Page 2 – 13006805452802
- 19 **Barcode components for RTS-10, Reemployment Tax Agent/Client Change Form**
 - Page 1 – 130068054529
 - Page 2 – 13006805452902

- 20 **Barcode components for RT-28, Election of Nonprofit Organization Method of Payment Under Florida Reemployment Tax Law**
 - Page 1 – 150068054523
 - Page 2 – 15006805452302
- 21 **Barcode components for RT-28G, Election of Public Employer Method of Payment Under Florida Reemployment Tax Law**
 - Page 1 – 150068054524
 - Page 2 – 15006805452402
- 22 **Barcode components for RTS-70, Application for Common Paymaster**
 - Page 1 – 210068054526
 - Page 2 – 21006805452602
- 23 **Barcode components for RTS-71, Quarterly Concurrent Employment Report**
 - Page 1 – 210068054530
 - Page 2 – 21006805453002
- 24 **Barcode components for Insurance Premium Taxes and Fees Return (Form DR-908):**
Vendors may only produce the schedule pages of this form. Users of vendor software to prepare schedule pages **must be** instructed to include the original page 1 of the personalized return received from the Department.
- 25 **Barcode components for Insurance Premium Tax and Fees Return (Form DR-908) Schedule Pages:**
 - Page 3 – 25001604503103
 - Page 4 – 25001604503104
 - Page 5 – 25001604503105
 - Page 6 – 25001604503106
 - Page 7 – 25001604503107
 - Page 8 – 25001604503108
 - Page 9 – 25001604503109
 - Page 10 – 25001604503110
 - Page 11 – 25001604503111
 - Page 12 – 25001604503112

Appendix

1 Federal Return Types

NUMBER VALUE	FORM TYPE	FORM DESCRIPTION
01	1120	C Corporation
02	1120-A	C Corporation Short
03	1120-S	S Corporation
04	1120-F	Foreign Corporation
05	1120-FSC	Foreign Corporation
06	1120-H	Homeowners Association
07	1120-L	Life Insurance Company
08	1120-PC	Property and Casualty Insurance Company
09	1065	Partnership
10	990	Tax-Exempt Organizations
11	990-EZ	Tax-Exempt Organizations Short
12	990-T	Not for Profit with Unrelated Trade or Business
13	1120-C	Farmer's Cooperative (formerly 990C)
14	990-PF	Private Foundation
15	990-BL	Black Lung Benefit Trust
16	1120-SF	Designated Settlement Trust Fund
17	1120-IC-DISC	Interest Charge Dom Intl Sales Corporation
18	1120-ND	Nuclear Decommissioning Fund
19	1120-POL	Political Organization
20	1120-REIT	Real Estate Investment Trust
21	1120-RIC	Regulated Investment Trust
22	1066	Real Estate Mortgage Investment Conduits

2 Watermark Example of Form Provided to a Client for Their Records



Florida Department of Revenue
Employer's Quarterly Report
 COMPLETE and MAIL your REPORT/PAYMENT to
 5050 W Tennessee Street, Bldg L, Tallahassee, FL 32399-0180

Company ID Here
 RT-6
 R. 07/23
 Rule 73B-10.037, F.A.C.
 Effective XX/XX
 Provisional

Employers are required to file quarterly tax/wage reports regardless of employment activity or whether any taxes are due.

84XX02025033100680540319500123456700007

Quarter Ending	Due Date	Penalty After Date	Tax Rate	RT Account Number 1234567	F.E.I. Number
----------------	----------	--------------------	----------	------------------------------	---------------

Employer's Name **FDOR - Employer Test**
 Mailing Address **5050 W Tennessee Street**
 City/State/ZIP **Tallahassee, FL 32399-0141**

For Official Use Only - Postmark Date

--	--	--	--	--	--

1. Enter the total number of full-time and part-time covered workers who performed services during or received pay for the payroll period including the 12th of the month

1 st Month	10
2 nd Month	9
3 rd Month	8

- 2. Gross wages paid this quarter (Must total all pages) 9999999999.99
- 3. Excess wages paid this quarter (See Instructions) 9999999999.99
- 4. Taxable wages for this quarter (See Instructions) 9999999999.99
- 5. Tax Due (Multiply Line 4 by tax rate) 9999999999.99
- 6. Penalty Due (See Instructions) 9999999999.99
- 7. Interest Due (See Instructions) 9999999999.99
- 8. Installment Fee (See Instructions) 9.99
- 9a. Total Amount Due (See Instructions) 9999999999.99
- 9b. Amount Enclosed (See Instructions) 9999999999.99

All wage items must be reflected on the continuation sheet.

E-Verify Certification

I attest, under penalty of perjury, that this employer uses the E-Verify system defined in section 448.095 (1)(c), Florida Statutes or the *Employment Eligibility Verification* (Form USCIS I-9), if E-Verify is not available within three business days of a new hire, to verify the employment eligibility of newly hired employees.

Signature _____
 Title _____
 Today's Date _____

If you are filing as a sole proprietor, is this for domestic household employment only? Yes No

Check if you had out-of-state wages. Attach Employer's Quarterly Report for Out-of-State Wages (RT-6NF). Check if final return Date operations ceased. ____/____/____

*Under penalties of perjury, I declare that I have read this return and the facts stated in it are true (sections 443.171(5), Florida Statutes).
 (do not detach)

Signature	Date	Signature of Preparer
Title	Telephone No. ()	Preparer's Telephone No.

FDOR - Employer Test
 5050 W Tennessee Street
 Tallahassee, FL 32399-0141

Check here if you transmitted funds electronically
 RT Account Number: 1234567

DOR USE ONLY

POSTMARK OR HAND DELIVERY DATE

Company ID Here
 RT-6
 R. 07/23

1234567	012345678	10	9
8	9999999999	9999999999	9999999999
9999999999	9999999999	9999999999	999
9999999999	9999999999	0	
1	20180331	0	

9999999999

84XX 0 20250331 0068054031 7 5001234567 0000 7