



2023 Idaho Substitute Forms Specifications

September 2023

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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 partners or any other individual or business that plans to market, distribute, or file substitute or reproduced tax forms.

Approval Process for Substitute Forms

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

Initial and all subsequent Substitute Document test submissions must include the complete set of submissions that have not yet been authorized. We would like a full submission but contact us first if you need to request a partial submission.

The review process begins with a visual verification of all scan lines, data fields, and barcode validation, to identify layout errors. The final step is completed by processing substitute documents in imaging equipment for optical character recognition (OCR) and system validation.

Developers receive notification of results within an average of 10 business days. After review, the returns are emailed with an approval or notice of required changes.

All income tax forms that need approval must be submitted by December 1, 2023, and authorized by January 31, 2024. Permits receive approval as required.

When emailing multiple forms for approval, please separate the submissions between Individual Income Tax Forms and Business Income Tax Forms. In addition, please indicate in the subject line of the email if the attached forms are an initial submission or a resubmission.

Submission of One Data-Filled Income Tax Scenarios Per Form Type:

Submit one sample copy of each form for approval; this sample copy must contain variable data in all possible locations and positions on each form.

Submission of Two Data-Filled Voucher Scenarios Per Form Type:

When you create your voucher substitute documents for submission, use the data in the Voucher Forms 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 2023.

Authorization of your Substitute Forms

The Tax Commission will verify accuracy of line references, data dots, lines, check boxes, and any reference to percentages. The Tax Commission will check the revision dates, header of the returns, form name, year, and barcodes for accuracy.

Authorization of your substitute document will be contingent on:

- Scan lines matching the test-plan scenarios.
- Forms that meet the specifications listed in this document.

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

substituteforms@tax.idaho.gov

Helpful Hints

- Substitute forms must contain all current data elements included on the state-provided form.
- Substitute forms must be proofread prior to submission to the state.
- Do not print EINs, SSNs, or copyright information on the top or bottom of the forms.
- Substitute forms must include your NACTP vendor ID number and the form version date. Place the NACTP vendor ID above the year of the tax form.
- For a comprehensive review of NACTP standards, please visit (<http://www.nactp.org>).

Idaho Tax Return Information Grid

Income	Form Basic Characteristics			Test Requirements		
	Descriptions	Full-page	Voucher	One Data-Filled Test Submission	Scan Line Test Pack	Not on SES/Available on Request
Form 40	Individual Income Tax Return (and applicable supplemental schedules)	✓		✓		
Form 43	Part-Year Resident and Nonresident Income Tax Return	✓		✓		
Form 41	Corporation Income Tax Return	✓		✓		
Form 41S	S Corp Income Tax Return	✓		✓		
Form 65	Partnership Return of Income	✓		✓		
Form 66	Fiduciary Return (and applicable supplemental schedules)	✓		✓		
ID-VP	Income Tax Voucher Payment		✓		✓	
ID-PTE-01	Income Tax Withheld for Nonresident Individual Owner of PTE		✓		✓	
ID Form 51	Estimated Payment of ID Individual Income Tax		✓		✓	
ID Form 41ES	Estimated Tax Payment for Business Income Tax		✓		✓	
Schedules		✓		✓		

Permit	Form Basic Characteristics			Test Requirements		
	Descriptions	Full-page	Voucher	One Data-Filled Test Submission	Scan Line Test Pack	Not on SES/Available on Request
Form 850	Idaho Sales and Use Tax Return		✓		✓	
Form 910	Idaho Withholding Payment Voucher		✓		✓	
Form 967	Annual Withholding Report	✓			✓	
Form 1152	Idaho Travel and Convention Tax Return	✓				✓
Form 1250	Greater Boise Auditorium Sales Tax Return		✓			✓
Form 1350	Tobacco Products Tax Return	✓				✓
Form 1450	Distributor's Fuel Tax Return	✓ (Landscape Orientation)				✓
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	✓				✓
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		✓			✓

Note: All payment vouchers that are a client copy should be designated as such by having a watermark stating, "CLIENT COPY ONLY".

Specifications Common to All Forms

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 Tax Commission generated returns.

Form Fonts

All substitute returns should be printed in a font that closely resembles the font used on the original return. In the case of scan line reproductions, these must follow the exact font and sizing specifications listed below.

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.

Scannable Returns

Tax Commission full-page tax returns are optically read on high-speed scanners. 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.**

OCR Guidelines

OCR Scan line

All vouchers contain an OCR scan line on the lower right of the return. Permit full-page returns contain a scan line on the lower left.

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:

Seg. 1 Seg. 2 Seg. 3 Seg. 4 Seg. 5 Seg. 6 Seg. 7 Seg. 8

Scan Line Segments: 123456789 000000000 NNNN 01 1223 A 95 0

Segment	Description	Individual income tax	Business income tax	Permit	Digits	Format
1	Taxpayer Identification	SSN	EIN or ID License/Permit	ID License/Permit	9	EIN: 123456789 SSN: 123456789 Permit #: 000001234
2	2 nd Taxpayer Identification	Spouse SSN (TIN) or 9 zeros	Repeat EIN or ID Permit or 9 zeros	Repeat ID Permit or 9 zeros	9	EIN: 123456789 SSN: 123456789 Zeros: 000000000
3	Name Control	See Name Control Guidelines	See Name Control Guidelines	See Name Control Guidelines	4	NNNN
4	Tax Code	01	05	Access link for Tax Code list	2	##
5	Tax Period	Month & Year of Tax Period End	Month & Year of Tax Period End	Month & Year of Tax Period End	4	MMYY

Segment	Description	Individual income tax	Business income tax	Permit	Digits	Format
6	Filing Cycle Code	A - Annual	A - Annual	Access link for Filing Cycle table	1	F
7	Transaction Code	See Transaction Code Table pg. 7	See Transaction Code Table pg. 7	See Transaction Code Table pg. 7	2	##
8	Check Digit	See Check Digit Section	See Check Digit Section	See Check Digit Section	1	#

NOTE for Segments 1 & 2: Include leading zeros. Do *not* include hyphens.

Example: ID Permit # 1234 would be: 000001234

Example: EIN # 12-3456789 would be: 123456789

Example: SSN # 123-45-6789 would be: 123456789

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. Spaces are placed only at the end of a name control if name is less than three letters and/or characters. Do **not** include any punctuation apart from 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

Tax Code

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

Transaction Code

Transaction Code	Type	Applicable Forms
10	Estimated Payment	41ES, 51
12	Pass-Through Entity Withholding	PTE-01
50	Permit Tax Return	850, 1250, 1350, 1450, 1550, 1650, 3150, 4150, and 4250
52	Permit Tax Return	1152
54	Permit Tax Return	1754
67	Withholding Report	967
94	Return Payment	910 (2009 & forward)
95	Return Payment	ID-VP

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 = 123456789012345678901234567890123456789

EXAMPLE SCANLINE = 518010001 123456789 TAXP 05 1208 A 95 4

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.

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 in the lower right corner of each page of the scannable full-page return.

***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 Greg Anderson at (208) 334-7793.

Examples of two barcode layouts shown in the tables below:

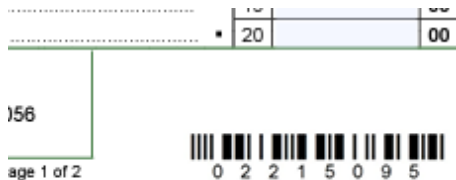
6-Character Barcode

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

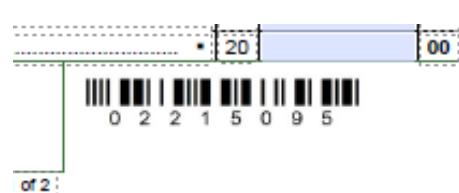
8-Character Barcode

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

Example of a barcode with good spacing:



Example of an unreadable barcode:

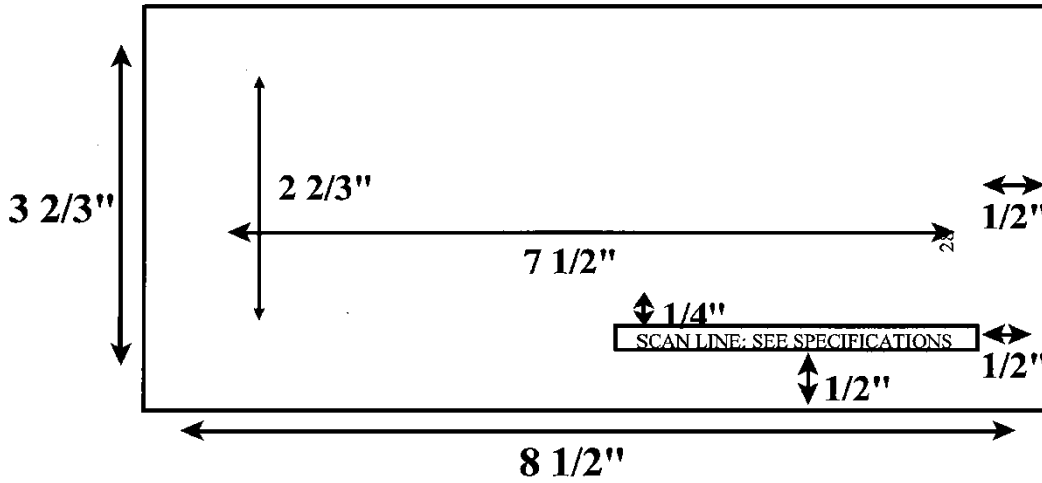


Samples of Coupon and Full-Page Return

Form Dimensions for Voucher

These specifications are relevant for both income and permit vouchers.

Coupon-Size Form With Scan Line



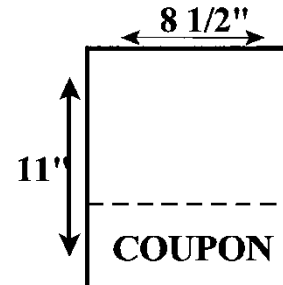
Form size: $3 \frac{2}{3}$ " X $8 \frac{1}{2}$ "

OCR Scan Line: $\frac{1}{2}$ " from bottom of print

OCR Scan Line: .10 inches in height

OCR Scan Line: Minimum $\frac{1}{4}$ " between scan line & print above

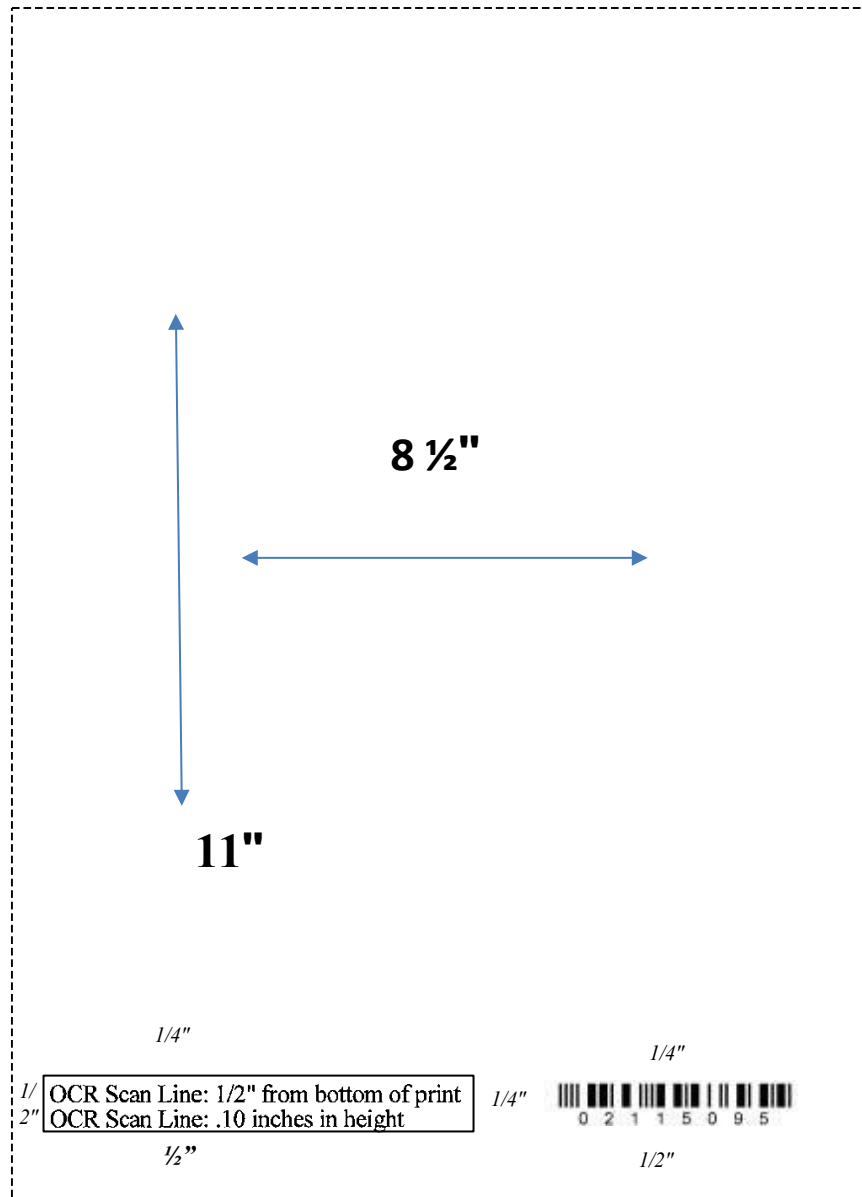
If coupon is printed on $8 \frac{1}{2}$ " X 11" paper, print the coupon at the bottom of the page with the dotted line at $3 \frac{2}{3}$ " from the bottom. (See Diagram at right).



NOTE: Not to scale

Relevant 1D Barcode and Scan Line Dimensions for Full Page Return

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



Note: not to scale

Readable Box Guidelines for Full Page

Examples of data subject to OCR reads:

- Amended return
- State Use Only – Use [Name Control Guidelines](#) for this box
- SSN or EIN
- Tax Due
- Refund
- Tax Period (box at the end of the tax period ending date) - Enter the tax period ending date in the MMY format. For example, “06/30/24” would be 0624.

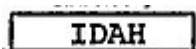
NOTE: The correct depiction of OCR fields and their entered data, as described in this section, will lead to accurate OCR capture and provide for faster processing of our shared customers' returns.

The placement and sizing of boxes and other data fields on substitute returns must be exactly as per the ISTC original return. In order to achieve successful reads in these fields, here are some guidelines when creating these boxes:

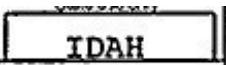
Data entry in the boxes such as the amended indicator must be centered. Do not left or right justify. In the example below, the Amended Return box is both too small (in relation to the ISTC form) and the data entry not centered. OCR would not be accurately captured in this case:



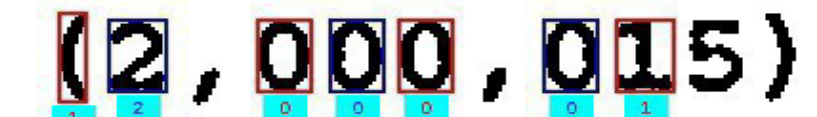
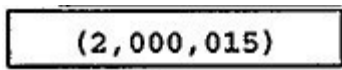
The OCR data should fit comfortably within the lines of the box. Below is an example of a box that's too small in relation to the font size and would not receive successful capture:



When adding information into OCR fields, avoid inserting data near the borders of the field. The following data is entered too close to the bottom border and would not receive successful capture:



Another troublesome matter is using a negative sign or parentheses to represent a refund within the OCR Refund Field. A positive number has high chance of being accurately read by OCR. Added characters, such as parentheses (below) will not be accurately captured by OCR, as they will be interpreted as other numbers:



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	✓					