Maine Revenue Services

Software Developer's Guide

For PDF-417 Formatted 2D Barcoded Tax Returns

2024 - 2025

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Section 1: Maine Revenue Services includes 2-D Bar Coding of Tax Returns

After testing the use of PDF-417 barcodes on Maine's Individual Income Tax Return (1040ME) it was decided that this technology would be incorporated with several of Maine's substitute tax forms. In 2012 MRS' Administrative Rule 104 was changed to require the placement of 2D barcodes on all tax software developed substitute forms designated to contain the 2D barcode. Waivers may be requested and will be granted on a case-by-case basis. Forms received without the 2-D bar code will be delayed in processing and may result in reduced accuracy of the data captured with resulting delays in processing or un-necessary contact with taxpayers. For the 2023-2024 tax processing season the following forms will be mandated to contain the 2-D barcodes: 1040, 1120, FORMCR, MEUC1 (including MEUC1SCH2), 1040ES, 1040PV, 941P (including the 941P Schedules 2 and 3 forms) & 1040C.

Information on 2-D bar coding of tax forms is available on the Federation of Tax Administrators' web site at www.taxadmin.org.

Section 2: 2D Barcode Content

The 2-D barcode will include all variable data fields contained on the primary form as well as all other supporting forms from which data is captured. All alphabetic characters must be capital letters only.

All data formats follow the criteria published in the "Tax Forms Processing 2-D Barcoding Standards Guidance" issued by the Federation of Tax Administrators (FTA). Note: hyphens and separators should not be used in dates, social security numbers, telephone numbers, etc. However, a leading hyphen ("-") is to be used for negative dollar amounts.

The name field on the return should be broken down by field as described in the tax form layout specifications. Check box fields should return the number "1" if checked and "0" if blank.

Dollar amounts, on non-payroll related forms, are required to be rounded to the nearest dollar and the bar code field must contain whole dollars only with no special characters except for the "-" in front of a negative dollar amount. On payroll reporting forms (currently the 941P and its schedules) all payroll values will contain cents except in the Sales and/or Income fields as stipulated in the 2D specifications for these forms.

Section 3: Quality Assurance

The software <u>must</u> ensure that Name, Address and Entity ID (Social Security, Federal Entity Identification Number, Account Number, etc.) information is present prior to printing the return.

Also, the software must contain a brief explanation of what a 2-D barcode is and inform taxpayers that any changes made to a return after printing will not be reflected in the 2-D barcode unless they print a new return. Handwritten changes on computer-generated returns are not acceptable and may not be detected during processing resulting in original data being applied to the account. Failure to print a new return after making changes will severely impact MRS processing and introduce errors.

The software <u>must</u> ensure that printed data and encoded data in the 2-D barcode are an exact match with the exception to rounding of dollar amounts. Any updates to data must be reflected in the 2D barcode prior to a return being printed. This becomes especially important when a return is updated after its initial creation. Changes to any document within a return must flow to every other area of the return, as appropriate.

For their own internal purposes, the vendor may choose to print company name, an identification number, control number, version number, etc. on the form or schedule. Row 64 of the paper form may be used for this purpose. When trying to research a problem, some vendors have found this information to be helpful.

Section 4: PDF-417 Formatting Specifications

Developers are encouraged to also refer to Tax Forms Processing - 2D Barcoding Standards: Section 3 as found at www.nactp.org.

Normal PDF-417	
Encode type	300 dpi
DPI	ON
Pixel shaving	Variable
Code word count	N/A
Mils Encryption Error Correction Level	104
Data Columns	Variable
Module Aspect Ration	2.00:1
Data Rows	Variable
X Dimension	3
Location	Reserved area on page one of primary form.
Reserved space	3.75" x 1.65" (may vary depending on amount of data)
Max Characters	1300
Field Delimiter	Carriage Return [<cr>]</cr>
End of File Delimiter	*EOD*

- 1. PDF 417 has error detection and correction capabilities. The more error correction is used, the less data can be communicated in the barcode. Complete barcode read failures are very uncommon. The tax Application Programming Interface (tax API) sets parameters for correction/detection. These parameters should be observed and not altered.
- 2. Based on the experience of other taxing authorities' 2-D barcode use, the error correction level in the current market-provided DLL will be set to level 4.
- 3. A general rule that can be used to determine if a printer can produce a 2-D barcode is if the printer can produce a graphic such as a tax agency seal or business logo, then the printer should be capable of producing a 2-D barcode that can be scanned.
- 4. Pixel shaving is a technique that produces higher-quality barcodes when printed on lower-quality equipment like inkjet printers. Pixel shaving will result in improved read rates. In the DLL, pixel shaving will always be turned on.
- 5. Increasing the x (horizontal) dimension of the barcode elements from the minimum of 7.5 mils to the maximum of 25 mils will produce the most readable barcodes, especially on low quality ink/bubble jet printers. Whenever possible, software vendors will create a barcode that uses the largest possible x element value for the given space.
- 6. Users are advised that stretching or scaling the barcode (via copying the paper media or the like) changes its integrity and worsens readability; it should not be employed.
- 7. 2-D barcodes should never be rotated. Rotating a 2-D barcode increases processing difficulty and introduces the risk of errors. Since PDF-417 barcodes are read in both the x (horizontal) and y (vertical) directions on a portrait page, rotating them from their natural position can render the barcode unusable.
- 8. Unless otherwise noted in Part 2, any line item left unanswered or having a value of zero (blank, no data, null or 0) should not have a value on the printed page or in the 2D barcode. An inspection of the 2D barcode (raw data) should look something like this, which represents 2 consecutive line items having no data values, [<CR><CR>|

Section 5: Portable Document Format - PDF Files

IMPORTANT! When saving a form in PDF format, the ADOBE reader defaults to fit or shrink to printable area. There is a setting in the PDF specifications that can be set in each file that will force the document to print without being shrunk. When using PDF files to save and/or print tax returns, the following PDF Viewer **Preferences or properties must be set by the vendor application:**

Print Scaling = None

Duplex = Simplex

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

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

Setting the Duplex property to Simplex will override local settings and force the documents to be printed single sided. Simplex printing is a requirement for 2D bar coded returns.

These settings are explained in section 8.1, Viewer Preferences, page 577 of the following manual:

PDF Reference sixth edition Adobe®
Portable Document Format Version 1.7
November 2006
Adobe Systems Incorporated

The following are excerpts from that manual:

Print Scaling - The page scaling option to be selected when a print dialog is displayed for this document. Valid values are <u>none</u>, which indicates that the print dialog should reflect no page scaling, and <u>App Default</u>, which indicates that applications should use the current print scaling. If this entry has an unrecognized value, applications should use the current print scaling. Default value: App Default. Note: If the print dialog is suppressed and its parameters are provided directly by the application, the value of this entry should still be used.

Duplex - The paper handling option to use when printer the file form the print dialog. The following values are valid:

- Simplex Print single-sided.
- **Duplex Flip Short Edge** Duplex and flip on the short edge of the sheet.
- **Duplex Flip Long Edge** Duplex and flip on the long edge of the sheet.

Section 6: Maine Testing Procedures

The Maine 2-D test package will be available online at https://taxadmin.kiteworks.com/ as soon as is practical. You will need an account to log in to the site and permissions to get access to the Maine PDF files. If you do not have access and need it contact <a href="maintenance-main

Vendor registration requirements, forms approval guidelines and MRS contact information is published in our "Guidelines for Developing Substitute Tax Forms" located on the SES. MRS has a email address for vendors to use to contact members of the Forms Management Team and should be used for submission of all test forms and approval requests. This email address is: VendorForms.MRS@maine.gov

While all tax software vendors have been assigned a four-digit identification number by FTA, Maine has been assigning two-digit vendor identification numbers for several years and will continue to use these. Therefore all 2-D bar codes will contain both the FTA assigned identification as well as the Maine assigned identification numbers. There locations are identified within the respective specifications.

Section 7: Address Formatting Guidelines

Maine has many taxpayers who live outside of Maine and the United States. For this reason, it is important that the taxpayer's address be complete with State abbreviations, zip/postal codes, and country codes. MRS is reviewing its address format with respect to foreign addresses and how they will appear on the printed form but, there is no place, currently, on the paper return to enter a country code even though it is a required field and must appear within the 2-D barcode.

For addresses within the United States, its Territories, and U.S. Military addresses use United States Postal Service approved state abbreviations and the country code of "USA". For addresses in Canada the below listed Canadian Province abbreviations are to be used in the State Code field, place the Postal Code in the Zip Code field and "CAN" in the Country Code field.

Canadian Provinces					
Alberta	AB	Newfoundland	NL	Prince Edward Islands	PE
British Columbia	BC	Northwest Territories	NT	Quebec	QC
Labrador	NL	Nova Scotia	NS	Saskatchewan	SK
Manitoba	MB	Ontario	ON	Yukon Territory	YT
New Brunswick	NB	Nunavut	NU		

For addresses, outside either the United States Place "XX" the State Code Field, place the Foreign Country code in its respective field, place the first two letters of the Foreign Province in the Foreign State field and the Foreign Zip Code placed in the foreign zip field needs to also be the same in the US Zip field.

Appropriate Country Codes can be found in the table below. The Codes found on the IRS website are no longer valid for our systems.

AFG AFGHANISTAN COC COC HA HAITI ALAA ALANDISLAND COG CONGO HMI HMI ALB ALBANIA COL COLOMBIA HOK HONGKONG ALG ALGERIA COM COMOROS HON HONDURAS AME AMS AMSAMOA COO COKISLANDS HOS VATICAN CITY ANA ANGUILLA CRA COSTARICA HUN HUNGARY ANB ANB CRO CROATIA ICE ICELAND AND ANDORRA CUB CUBA INA INDONESIA ANG ANGOLA CUW CURAÇÃO IND INDIA ANG ANGOLA CUW CURAÇÃO IND INDIA ANG ANGORA CUB CUBAÇÃO IND INDIA ANG ANGORA CYC CYPRUS IRA IRA ANT ANTACICA CYC CYPRUS IRA IRA </th <th>Country Code</th> <th>Country Name</th> <th>Country Code</th> <th>Country Name</th> <th>Country Code</th> <th>Country Name</th>	Country Code	Country Name	Country Code	Country Name	Country Code	Country Name
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ALGERIA	ALA	ÅLAND ISLAND	COG	CONGO	HMI	HMI
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BAN BAHRAIN EQU EQU JOR JORDAN BAR BARBADOS ERI ERITREA KAZ KAZAKHSTAN BEL BELGIUM ESR EL SALVADOR KEN KENYA BEN BENIN EST ESTONIA KIR KIRIBATI BER BERMUDA ETH ETHIOPIA KOR NORTH KOREA BES BELARUS FAL FAL KOS KOSOVO BEZ BELIZE FAR FAROE ISLAND KUW KUWAIT BHU BHUTAN FIJ FIJI KYRR KYRGYZSTAN BLM ST. BARTS FIN FINLAND LAO LAOS BOL BOLIVIA FRA FRANCE LAT LATVIA BOS BOSNIA FRG FRG LEB LEBANON BOT BOTSWANA FRP FRP LES LESOTHO BOU BOUVET ISLAN FST FST LIA LIBERIA BOS BONAIRE GAB GABON LIB LIBERIA BRA BRAZIL GAM GAMBIA LIE LIECHTENSTEI BRI BIOT GEO GEORGIA LIT LITHUANIA BRU BRUNEI GER GERMANY LUX BUR BULGARIA GHA GHANA MAC MACAU BUP BURKINA FASO GIB GIBRALTAR MAD MADAGASCAR BUR BURUNDI GRA GRENADA MAE MACCONIA CAA CAMBODIA GRD GRENLAND GRE GREECE CAI CAI CAI CAV CAPE VERDE CAR GAM MAR MAR MARTINIQUE CAR CAR GUE GUINENSEY MAY MAYOTTE	BAG	BANGLADESH	EGY	EGYPT	JAP	JAPAN
BAR BARBADOS ERI ERITREA KAZ KAZAKHSTAN BEL BELGIUM ESR EL SALVADOR KEN KENYA BEN BENIN EST ESTONIA KIR KIRIBATI BER BERMUDA ETH ETHIOPIA KOR NORTH KOREA BES BELARUS FAL FAL KOS KOSOVO BEZ BELIZE FAR FAROE ISLAND KUW KUWAIT BHU BHUTAN FIJ FIJI KYR KYRGYZSTAN BLM ST. BARTS FIN FINLAND LAO LAOS BOL BOLIVIA FRA FRANCE LAT LATVIA BOS BOSNIA FRG FRG LEB LEBANON BOT BOTSWANA FRP FRP LES LESOTHO BOU BOUVET ISLAN FST FST LIA LIBERIA BOS BONAIRE GAB GABON LIB LIBYA BRA BRAZIL GAM GAMBIA LIE LIECHTENSTEI BRI BIOT GEO GEORGIA LIT LITHUANIA BRU BRUNEI GER GERMANY LUX LUXEMBOURG BUL BULGARIA GHA GHANA MAC MACAU BUP BURKINA FASO GIB GIBRALTAR MAD MADAGASCAR BUR BURNDI GRA GRENADA MAE MACEDONIA CAA CAMBODIA GRD GRENLAND GRE GREECE CAI CAI CAI CAV CAPE VERDE CAR GAR GUE GUADMENSEY MAY MALDIVES CHE CHINA MAW MALDIVES CHE CHINA GAMM MAR MAR MARTINIQUE CAR CAR GUE GUADMENSEY MAY MAY MALDIVES CHE CHIRL CHINA MAW MALDIVES CHE CHIRL GUIN GUAMM MAW MALLAWI CHR CHR CHR GUS GUERNSEY MAY MAY MAYOTTE	BAH	BAHAMAS	ENG	ENGLAND	JER	JERSEY
BEL BELGIUM ESR EL SALVADOR KEN KENYA BEN BENIN EST ESTONIA KIR KIRIBATI BER BERMUDA ETH ETHIOPIA KOR NORTH KOREA BES BELARUS FAL FAL KOS KOSOVO BEZ BELIZE FAR FAROE ISLAND KUW KUWAIT BHU BHUTAN FIJ FIJI KYR KYRGYZSTAN BLM ST. BARTS FIN FINLAND LAO LAOS BOL BOLIVIA FRA FRANCE LAT LATVIA BOS BOSNIA FRG FRG LEB LEBANON BOT BOTSWANA FRP FRP LES LESOTHO BOU BOUVET ISLAN FST FST LIA LIBERIA BOS BONAIRE GAB GABON LIB LIBYA BRA BRAZIL GAM GAMBIA LIE LIECHTENSTEI BRI BIOT GEO GEORGIA LIT BRU BRUNEI GER GERMANY LUX LUXEMBOURG BUL BULGARIA GHA GHANA MAC MACAU BUP BURKINA FASO GIB GIBRALTAR MAD MADAGASCAR BUR BURUNDI GRA GRENADA MAE MACEDONIA CAAA CAMBODIA CHA CHAD MAR MAR MARTINIQUE CAR CAR GUE GUAM MAW MALAWI CHR CHR CHR GUS GUAM MAW MALAWI CHR CHR CHR GUS GUARN WAY MAYOTTE	BAN	BAHRAIN	EQU	EQU	JOR	JORDAN
BENIN BENIN EST ESTONIA KIR KIRIBATI BER BERMUDA ETH ETHIOPIA KOR NORTH KOREA BES BELARUS FAL FAL KOS KOSOVO BEZ BELIZE FAR FAROE ISLAND KUW KUWAIT BHU BHUTAN FIJ FIJI KYR KYRGYZSTAN BLM ST. BARTS FIN FINLAND LAO LAOS BOL BOLIVIA FRA FRANCE LAT LATVIA BOS BOSNIA FRG FRG LEB LEBANON BOT BOTSWANA FRP FRP LES LESOTHO BOU BOUVET ISLAN FST FST LIA LIBERIA BOS BONAIRE GAB GABON LIB LIBYA BRA BRAZIL GAM GAMBIA LIE LIECHTENSTEI BRI BIOT GEO GEORGIA LIT LITHUANIA BRU BRUNEI GER GERMANY LUX LUXEMBOURG BUL BULGARIA GHA GHANA MAC MACAU BUP BURKINA FASO GIB GIBRATAR MAD MADAGASCAR BUR BURUNDI GRA GRENADA MAE MACEDONIA CAA CAMBODIA GRD GREENLAND GRE GRECE CAI CAI CAV CAPE VERDE GUA GUBB CAR CAR GUE GUINEA CHR CHINA GUM GUMN GUAM MAW MALAWI CHR CHINA GUMN GUAM MAW MALAWI CHR CHR GUS GUERNSEY MAY MAYOTTE	BAR	BARBADOS	ERI	ERITREA	KAZ	KAZAKHSTAN
BER BERMUDA ETH ETHIOPIA KOR NORTH KOREA BES BELARUS FAL FAL KOS KOSOVO BEZ BELIZE FAR FAROE ISLAND KUW KUWAIT BHU BHUTAN FIJ FIJI KYR KYRGYZSTAN BLM ST. BARTS FIN FINLAND LAO LAOS BOL BOLIVIA FRA FRANCE LAT LATVIA BOS BOSNIA FRG FRG LEB LEBANON BOT BOTSWANA FRP FRP LES LESOTHO BOU BOUVET ISLAN FST FST LIA LIBERIA BQS BONAIRE GAB GABON LIB LIBYA BRA BRAZIL GAM GAMBIA LIE LIECHTENSTEI BRI BIOT GEO GEORGIA LIT LITHUANIA BRU BRUNEI GER GERMANY LUX LUXEMBOURG BUL BULGARIA GHA GHANA MAC MACAU BUP BURKINA FASO GIB GIBRALTAR MAD MADAGASCAR BUR BURUNDI GRA GRENADA MAE MACEDONIA CAA CAMBODIA GRD GREENLAND GRE GRECE CAI CAI CAV CAPE VERDE GUA GUB CAN CANADA CHA CHAD MAR MAC MARTINIQUE CAR CAR GUE GUINEA CHI CHINA GUM MAN MAN MALDIVES CHE CHILE GUI GUINEA CHR CHR GUS GUERNSEY MAY MAYOTTE	BEL	BELGIUM	ESR	EL SALVADOR	KEN	KENYA
BES BELARUS FAL FAL KOS KOSOVO BEZ BELIZE FAR FAROE ISLAND KUW KUWAIT BHU BHUTAN FIJ FIJI KYR KYRGYZSTAN BLM ST. BARTS FIN FINLAND LAO LAOS BOL BOLIVIA FRA FRANCE LAT LATVIA BOS BOSNIA FRG FRG LEB LEBANON BOT BOTSWANA FRP FRP LES LESOTHO BOU BOUVET ISLAN FST FST LIA LIBERIA BQS BONAIRE GAB GABON LIB LIBYA BRA BRAZIL GAM GAMBIA LIE LIECHTENSTEI BRI BIOT GEO GEORGIA LIT LITHUANIA BRU BRUNEI GER GERMANY LUX LUXEMBOURG BUL BULGARIA GHA GHANA MAC MACAU BUP BURKINA FASO GIB GIBRALTAR MAD MADAGASCAR BUR BURUNDI GRA GRENADA MAE MACEDONIA CAA CAMBODIA GRD GREENLAND GRE GRECE CAI CAI CAI CAV CAPE VERDE GUA GUATEMALA CAM CAMBOON CDR CDR GUBB GUB CAN CANADA CHA GUM GUM MAV MALAWI CHR CHINA GUM GUM MAW MAU MAURITANIA CHI CHINA GUM GUM MAW MAU MALAWI CHR CHINA GUM GUAN MAW MALAWI CHR CHINA GUM GUARNSEY MAY MAYOTTE	BEN	BENIN	EST	ESTONIA	KIR	KIRIBATI
BEZ BELIZE FAR FAROE ISLAND KUW KUWAIT BHU BHUTAN FIJ FIJI FIJI KYR KYRGYZSTAN BLM ST. BARTS FIN FINLAND LAO LAOS BOL BOLIVIA FRA FRANCE LAT LATVIA BOS BOSNIA FRG FRG LEB LEBANON BOT BOTSWANA FRP FRP LES LESOTHO BOU BOUVET ISLAN FST FST LIA LIBERIA BQS BONAIRE GAB GABON LIB LIBYA BRA BRAZIL GAM GAMBIA LIE LIECHTENSTEI BRI BIOT GEO GEORGIA LIT LITHUANIA BRU BRUNEI GER GERMANY LUX LUXEMBOURG BUL BULGARIA GHA GHANA MAC MACAU BUP BURKINA FASO GIB GIBRALTAR MAD MADAGASCAR BUR BURUNDI GRA GRENADA MAE MACEDONIA CAA CAMBODIA GRD GREENLAND GRE GREECE CAI CAI CAI CAV CAPE VERDE GUA GUATEMALA CAM CAMBROON CDR CDR GUB GUB GUB CAN CANADA CHA CHAD MAR MAC MARTINIQUE CAR CAR GUE GUAND MAW MALAWI CHR CHR CHR GUS GUERNSEY MAY MAY MAYOTTE	BER	BERMUDA	ETH	ETHIOPIA	KOR	NORTH KOREA
BHU BHUTAN FIJ FIJI KYR KYRGYZSTAN BLM ST. BARTS FIN FINLAND LAO LAOS BOL BOLIVIA FRA FRANCE LAT LATVIA BOS BOSNIA FRG FRG LEB LEBANON BOT BOTSWANA FRP FRP LES LESOTHO BOU BOUVET ISLAN FST FST LIA LIBERIA BQS BONAIRE GAB GABON LIB LIBYA BRA BRAZIL GAM GAMBIA LIE LIECHTENSTEI BRI BIOT GEO GEORGIA LIT LITHUANIA BRU BRUNEI GER GERMANY LUX LUXEMBOURG BUL BULGARIA GHA GHANA MAC MACAU BUP BURKINA FASO GIB GIBRALTAR MAD MADAGASCAR BUR BURUNDI GRA GRENADA MAE MACEDONIA CAA CAMBODIA GRD GREENLAND GRE CAI CAI CAV CAPE VERDE GUA GUATEMALA CAM CAMBO CHA CHA CHAD MAR MARINIQUE CAR CAR GUE GUAM MAW MALAWI CHR CHINA GUM GUAM MAW MALAWI CHR CHR CHR GUS GUERNSEY MAY MAY MAYOTTE	BES	BELARUS	FAL	FAL	KOS	KOSOVO
BLM ST. BARTS FIN FINLAND LAO LAOS BOL BOLIVIA FRA FRANCE LAT LATVIA BOS BOSNIA FRG FRG LEB LEBANON BOT BOTSWANA FRP FRP LES LESOTHO BOU BOUVET ISLAN FST FST LIA LIBERIA BQS BONAIRE GAB GABON LIB LIBYA BRA BRAZIL GAM GAMBIA LIE LIECHTENSTEI BRI BIOT GEO GEORGIA LIT LITHUANIA BRU BRUNEI GER GERMANY LUX LUXEMBOURG BUL BULGARIA GHA GHANA MAC MACAU BUP BURKINA FASO GIB GIBRALTAR MAD MADAGASCAR BUR BURNDI GRA GRENADA MAE MACEDONIA CAA CAMBODIA GRD GREENLAND GRE GRECE CAI CAI CAV CAPE VERDE GUA GUATEMALA CAM CANADA CHA CHAD MAR MAR MARTINIQUE CAR CAR GUE GUADELOUPE MAS MALDIVES CHE CHILE GUI GUINEA MAU MAU MAURITANIA CHI CHINA GUM GUAM MAW MALAWI CHR CHR CHR	BEZ	BELIZE	FAR	FAROE ISLAND	KUW	KUWAIT
BOL BOLIVIA FRA FRANCE LAT LATVIA BOS BOSNIA FRG FRG LEB LEBANON BOT BOTSWANA FRP FRP LES LESOTHO BOU BOUVET ISLAN FST FST LIA LIBERIA BQS BONAIRE GAB GABON LIB LIBYA BRA BRAZIL GAM GAMBIA LIE LIECHTENSTEI BRI BIOT GEO GEORGIA LIT LITHUANIA BRU BRUNEI GER GERMANY LUX LUXEMBOURG BUL BULGARIA GHA GHANA MAC MACAU BUP BURKINA FASO GIB GIBRALTAR MAD MADAGASCAR BUR BURUNDI GRA GRENADA MAE MACEDONIA CAA CAMBODIA GRD GRENLAND GRE GREECE CAI CAI CAV CAPE VERDE GUA GUATEMALA CAM CAMBOO CHA CHA CHAD MAR MARTINIQUE CAR CAR GUE GUADELOUPE MAS MALDIVES CHE CHILE GUI GUINEA MAY MAY MAYOTTE	BHU	BHUTAN	FIJ	FIJI	KYR	KYRGYZSTAN
BOS BOSNIA FRG FRG LEB LEBANON BOT BOTSWANA FRP FRP FRP LES LESOTHO BOU BOUVET ISLAN FST FST LIA LIBERIA BQS BONAIRE GAB GABON LIB LIBYA BRA BRAZIL GAM GAMBIA LIE LIECHTENSTEI BRI BIOT GEO GEORGIA LIT LITHUANIA BRU BRUNEI GER GERMANY LUX LUXEMBOURG BUL BULGARIA GHA GHANA MAC MACAU BUP BURKINA FASO GIB GIBRALTAR MAD MADAGASCAR BUR BURUNDI GRA GRENADA MAE MACEDONIA CAA CAMBODIA GRD GREENLAND GRE GREECE CAI CAI CAV CAPE VERDE GUA GUATEMALA CAM CANADA CHA CHAD MAR MAC MARTINIQUE CAR CAR GUE GUADELOUPE MAS MALDIVES CHE CHINA GUM GUAM MAW MALAWI CHR CHR CHR	BLM	ST. BARTS	FIN	FINLAND	LAO	LAOS
BOT BOTSWANA FRP FRP LES LESOTHO BOU BOUVET ISLAN FST FST LIA LIBERIA BQS BONAIRE GAB GABON LIB LIBYA BRA BRAZIL GAM GAMBIA LIE LIECHTENSTEI BRI BIOT GEO GEORGIA LIT LITHUANIA BRU BRUNEI GER GERMANY LUX LUXEMBOURG BUL BULGARIA GHA GHANA MAC MACAU BUP BURKINA FASO GIB GIBRALTAR MAD MADAGASCAR BUR BURUNDI GRA GRENADA MAE MACEDONIA CAA CAMBODIA GRD GREENLAND GRE GREECE CAI CAI CAV CAPE VERDE GUA GUATEMALA CAM CANADA CHA CHAD MAR MAR MARTINIQUE CAR CAR GUE GUADELOUPE MAS MALDIVES CHE CHILE GUI GUAM MAW MALAWI CHR CHR CHR	BOL	BOLIVIA	FRA	FRANCE	LAT	LATVIA
BOU BOUVET ISLAN FST FST LIA LIBERIA BQS BONAIRE GAB GABON LIB LIBYA BRA BRAZIL GAM GAMBIA LIE LIECHTENSTEI BRI BIOT GEO GEORGIA LIT LITHUANIA BRU BRUNEI GER GERMANY LUX LUXEMBOURG BUL BULGARIA GHA GHANA MAC MACAU BUP BURKINA FASO GIB GIBRALTAR MAD MADAGASCAR BUR BURUNDI GRA GRENADA MAE MACEDONIA CAA CAMBODIA GRD GREENLAND GRE GREECE CAI CAI CAV CAPE VERDE GUA GUATEMALA CAM CANADA CHA CHAD MAR MARTINIQUE CAR CAR GUE GUADELOUPE MAS MALDIVES CHE CHILE GUI GUINEA MAU MAYOTTE	BOS	BOSNIA	FRG	FRG	LEB	LEBANON
BQS BONAIRE GAB GABON LIB LIBYA BRA BRAZIL GAM GAMBIA LIE LIECHTENSTEI BRI BIOT GEO GEORGIA LIT LITHUANIA BRU BRUNEI GER GERMANY LUX LUXEMBOURG BUL BULGARIA GHA GHANA MAC MACAU BUP BURKINA FASO GIB GIBRALTAR MAD MADAGASCAR BUR BURUNDI GRA GRENADA MAE MACEDONIA CAA CAMBODIA GRD GREENLAND GRE GREECE CAI CAI CAV CAPE VERDE GUA GUATEMALA CAM CAMEROON CDR CDR GUB GUB CAR CAR GUE GUADELOUPE MAS MALDIVES CHE CHILE GUI GUINEA MAY MAY CHR CHR CHR GUS GUERNSEY MAY MAYOTTE	BOT	BOTSWANA	FRP	FRP	LES	LESOTHO
BRA BRAZIL GAM GAMBIA LIE LIECHTENSTEI BRI BIOT GEO GEORGIA LIT LITHUANIA BRU BRUNEI GER GERMANY LUX LUXEMBOURG BUL BULGARIA GHA GHANA MAC MACAU BUP BURKINA FASO GIB GIBRALTAR MAD MADAGASCAR BUR BURUNDI GRA GRENADA MAE MACEDONIA CAA CAMBODIA GRD GREENLAND GRE GREECE CAI CAI CAV CAPE VERDE GUA GUATEMALA CAM CAMBROON CDR CDR GUB GUB CAN CANADA CHA CHAD MAR MARTINIQUE CAR CAR GUE GUADELOUPE MAS MALDIVES CHE CHILE GUI GUINEA MAU MAYOTTE	BOU	BOUVET ISLAN	FST	FST	LIA	LIBERIA
BRI BIOT GEO GEORGIA LIT LITHUANIA BRU BRUNEI GER GERMANY LUX LUXEMBOURG BUL BULGARIA GHA GHANA MAC MACAU BUP BURKINA FASO GIB GIBRALTAR MAD MADAGASCAR BUR BURUNDI GRA GRENADA MAE MACEDONIA CAA CAMBODIA GRD GREENLAND GRE GRECE CAI CAI CAV CAPE VERDE GUA GUATEMALA CAM CAMEROON CDR CDR GUB GUB CAN CANADA CHA CHAD MAR MARTINIQUE CAR CAR GUE GUADELOUPE MAS MALDIVES CHE CHILE GUI GUINEA MAU MAURITANIA CHR CHR GUS GUERNSEY MAY MAYOTTE	BQS	BONAIRE	GAB	GABON	LIB	LIBYA
BRU BRUNEI GER GERMANY LUX LUXEMBOURG BUL BULGARIA GHA GHANA MAC MACAU BUP BURKINA FASO GIB GIBRALTAR MAD MADAGASCAR BUR BURUNDI GRA GRENADA MAE MACEDONIA CAA CAMBODIA GRD GREENLAND GRE GREECE CAI CAI CAV CAPE VERDE GUA GUATEMALA CAM CAMEROON CDR CDR GUB GUB CAN CANADA CHA CHAD MAR MARTINIQUE CAR CAR GUE GUADELOUPE MAS MALDIVES CHE CHILE GUI GUINEA MAU MAURITANIA CHR CHR GUS GUERNSEY MAY MAYOTTE	BRA	BRAZIL	GAM	GAMBIA	LIE	LIECHTENSTEI
BUL BULGARIA GHA GHANA MAC MACAU BUP BURKINA FASO GIB GIBRALTAR MAD MADAGASCAR BUR BURUNDI GRA GRENADA MAE MACEDONIA CAA CAMBODIA GRD GREENLAND GRE GREECE CAI CAI CAV CAPE VERDE GUA GUATEMALA CAM CAMEROON CDR CDR GUB GUB CAN CANADA CHA CHAD MAR MARTINIQUE CAR CAR GUE GUADELOUPE MAS MALDIVES CHE CHILE GUI GUINEA MAU MAURITANIA CHR CHR GUS GUERNSEY MAY MAYOTTE	BRI	BIOT	GEO	GEORGIA	LIT	LITHUANIA
BUP BURKINA FASO GIB GIBRALTAR MAD MADAGASCAR BUR BURUNDI GRA GRENADA MAE MACEDONIA CAA CAMBODIA GRD GREENLAND GRE GREECE CAI CAI CAV CAPE VERDE GUA GUATEMALA CAM CAMEROON CDR CDR GUB GUB CAN CANADA CHA CHAD MAR MARTINIQUE CAR CAR GUE GUADELOUPE MAS MALDIVES CHE CHILE GUI GUINEA MAU MAURITANIA CHR CHR GUS GUERNSEY MAY MAYOTTE	BRU	BRUNEI	GER	GERMANY	LUX	LUXEMBOURG
BUR BURUNDI GRA GRENADA MAE MACEDONIA CAA CAMBODIA GRD GREENLAND GRE GREECE CAI CAI CAV CAPE VERDE GUA GUATEMALA CAM CAMEROON CDR CDR GUB GUB CAN CANADA CHA CHAD MAR MARTINIQUE CAR CAR GUE GUADELOUPE MAS MALDIVES CHE CHILE GUI GUINEA MAU MAURITANIA CHI CHR GUS GUERNSEY MAY MAYOTTE	BUL	BULGARIA	GHA	GHANA	MAC	MACAU
CAA CAMBODIA GRD GREENLAND GRE GREECE CAI CAI CAV CAPE VERDE GUA GUATEMALA CAM CAMEROON CDR CDR GUB GUB CAN CANADA CHA CHAD MAR MARTINIQUE CAR CAR GUE GUADELOUPE MAS MALDIVES CHE CHILE GUI GUINEA MAU MAURITANIA CHI CHR GUS GUERNSEY MAY MAYOTTE	BUP	BURKINA FASO	GIB	GIBRALTAR	MAD	MADAGASCAR
CAI CAI CAV CAPE VERDE GUA GUATEMALA CAM CAMEROON CDR CDR GUB GUB CAN CANADA CHA CHAD MAR MARTINIQUE CAR CAR GUE GUADELOUPE MAS MALDIVES CHE CHILE GUI GUINEA MAU MAURITANIA CHI CHINA GUM GUAM MAW MALAWI CHR CHR GUS GUERNSEY MAY MAYOTTE	BUR	BURUNDI	GRA	GRENADA	MAE	MACEDONIA
CAM CAMEROON CDR CDR GUB GUB CAN CANADA CHA CHAD MAR MARTINIQUE CAR CAR GUE GUADELOUPE MAS MALDIVES CHE CHILE GUI GUINEA MAU MAURITANIA CHI CHINA GUM GUAM MAW MALAWI CHR CHR GUS GUERNSEY MAY MAYOTTE	CAA	CAMBODIA	GRD	GREENLAND	GRE	GREECE
CAN CANADA CHA CHAD MAR MARTINIQUE CAR CAR GUE GUADELOUPE MAS MALDIVES CHE CHILE GUI GUINEA MAU MAURITANIA CHI CHINA GUM GUAM MAW MALAWI CHR CHR GUS GUERNSEY MAY MAYOTTE	CAI	CAI	CAV	CAPE VERDE	GUA	GUATEMALA
CAR GUE GUADELOUPE MAS MALDIVES CHE CHILE GUI GUINEA MAU MAURITANIA CHI CHINA GUM GUAM MAW MALAWI CHR CHR GUS GUERNSEY MAY MAYOTTE	CAM	CAMEROON	CDR	CDR	GUB	GUB
CHECHILEGUIGUINEAMAUMAURITANIACHICHINAGUMGUAMMAWMALAWICHRCHRGUSGUERNSEYMAYMAYOTTE	CAN	CANADA	CHA	CHAD	MAR	MARTINIQUE
CHECHILEGUIGUINEAMAUMAURITANIACHICHINAGUMGUAMMAWMALAWICHRCHRGUSGUERNSEYMAYMAYOTTE	CAR	CAR	GUE	GUADELOUPE	MAS	MALDIVES
CHR GUS GUERNSEY MAY MAYOTTE	CHE		GUI	GUINEA	MAU	MAURITANIA
	CHI	CHINA	GUM	GUAM	MAW	MALAWI
CIV IVORY COAST GUY GUYANA MEX MEXICO	CHR	CHR	GUS	GUERNSEY	MAY	MAYOTTE
	CIV	IVORY COAST	GUY	GUYANA	MEX	MEXICO

Country Code	Country Name	Country Code	Country Name	Country Code
MIC	MICRONESIA	SIN	SINGAPORE	VIU
MOA	MONGOLIA	SJM	SJM	WAF
MOC	MONACO	SKN	SKN	WAL
MOL	MOLDOVA	SKO	SOUTH KOREA	WSA
MON	MONTSERRAT	SLA	SRI LANKA	YEM
MOO	MONTENEGRO	SLO	SLOVAKIA	ZAM
MOR	MOROCCO	SLV	SLOVENIA	ZIM
MOZ	MOZAMBIQUE	SOI	SOI	ZIIVI
MRS	MAURITIUS	SOM	SOMALIA	_
MTA	MALTA	SPA	SPAIN	_
MYA	MYANMAR	SPM	SPM	1
NAM	NAMIBIA	SSD	SOUTH SUDAN	1
NAU	NAURU	STA	ST. LUCIA	-
NEC	NEC	STH	ST. HELENA	1
NEP	NEPAL	STP	STP	-
NET	NETHERLANDS	SUD	SUDAN	_
NEZ	NEW ZEALAND	SUR	SURINAME	-
NIC	NICARAGUA	SVG	SVG	-
			ESWATINI	-
NIG	NIGERIA N IRELAND	SWA		_
NIL		SWE	SWEDEN SWITZERLAND	_
NIR	NIGER NIUE	SWI		-
NIU			SINT MAARTEN	-
NMI	NMI	SYR	SYRIA	-
NOI	NOI	TAC	TAC	-
NOR	NORWAY	TAI	TAIWAN	-
OMA	OMAN	TAJ	TAJIKISTAN	-
PAK	PAKISTAN	QAT	QATAR RÉUNION	-
PAL PAN	PALAU PANAMA	REU		-
PAR	PARAGUAY	ROM TAN	ROMANIA	
PAT	PAT	TAT	TANZANIA TAT	-
PER	PERU	THA	THAILAND	-
PHI	PHILIPPINES	TIL	TIMOR-LESTE	-
PIT	PITCAIRN	TOG		_
PNG	PNG	TOK	TOGO TOKELAU	_
POL	POLAND	TON	TONGA	_
POR	POLAND	TUK	TURKMENISTAN	_
MAH	MAH	TUN	TUNISIA	_
MAI	MALI	TUR	TURKEY	1
MAL	MALAYSIA	TUV	TUVALU	-
RUS	RUSSIA	UAE	UAE	-
RWA	RWANDA	UGA	UGANDA	-
SAA	SAUDI ARABIA	UKR	UKRAINE	1
SAF	SOUTH AFRICA	UNK	UK	1
SAM	SAMOA	URU	URUGUAY	1
SAO	SAN MARINO	USA	USA	1
SCT	SCOTLAND	USM	USM	1
SEN	SENEGAL	UZB	UZBEKISTAN	-
SER	SERBIA	VAN	VANUATU	-
SEY	SEYCHELLES	VEN	VENEZUELA	-
SGS	SGS	VIB	VENEZUELA	-
SIL	SIERRA LEONE	VIN	VIET NAM	-
OIL	OILINIA LEUNE	VIIN	A IT I IAVIAI	j

Country Name

VIU

WAF WALES

WSA YEMEN ZAMBIA ZIMBABWE