

# D-400

## INDIVIDUAL INCOME TAX RETURN 2024

### (REVISION 7-25-24)

#### CHANGES FOR THE YEAR

- Barcode, revision date, tax year rate, tax year references and verbiage updated.
- Tax Rate decreased to 4.50%.
- Line amounts should be populated with a value or enter a "0" on each field when applicable for all 7 of the test samples.
- NOTE:** to avoid a resubmission request for the incorrect variety of test samples, make sure to submit test samples with negative values on Lines 6 and 14 for Form D-400, including the full field.

#### Production Details:

|  |  |
|--|--|
| <b>Submission Approval Start Date:</b>     | September 20, 2024   |
| <b>Target Date for Initial Submission:</b> | October 11, 2024   |
| <b>Required Approval Date:</b>             | November 1, 2024   |
| <b>Form Period Date Effective:</b>         | Calendar Year December 31, 2024<br>Fiscal Year November 30, 2025 |
| <b>For Filing Periods:</b>                 | December 2024 and later  |
| <b>Form Placed in Software:</b>            | After December 31, 2024  |
| <b>Unchanged/Updated:</b>                  | Updated  |

### 9-12 TEST SAMPLES REQUIRED:

- 1 Blank
- 1 Full Field
- 7 by PDF or 10 by Express Mail

**Note:** This form is part of a set; all forms in the set require approval.

### BARCODE:

The barcode must read 70201XX026. Replace (XX) with your two-digit Software Provider ID (SPID).

Align barcode between Row 27, Column 75 - 79 and Row 42, Column 75 - 79. Print the number either stacked or vertically to the right of the barcode.

### USE:

- 12-point Courier font for variable data
- All capital letters for variable data
- Correct barcode length
- Correct matching line geometry
- Data placement from SD version
- Each of the (5) filing statuses when submitting test samples
- Five (5) spaces in scan band for percentage but actual percentage on supporting pages
- Foreign zip code of 00000 in scanband for two required fields
- Hard coded year "24" for the tax year - including blank copy
- Matching alignment between the full field and test samples
- No punctuation or special characters in address field
- Proper format when data of paid preparer ID and telephone number flows into scan band
- Various ID numbers using the prefixes of 999, 900, 000 or 666 for SSNs

## BARCODE DIMENSIONS:

- BARCODE LENGTH MUST MEASURE MORE THAN 2 5/8" BUT LESS THAN 2 3/4" FOR NEW SOFTWARE PROVIDERS
- MAKE SURE THE BARCODE READS AND IS PROPERLY PLACED BASED ON THE SPECIFICATIONS GIVEN
- SYMBOLOGY CODE 39
- DENSITY 4.18 CPI
- HEIGHT 0.500
- HIGH RESOLUTION BITMAP FOR BARCODES
- RATIO 3:1

## TEST SAMPLES:

- CONFIRM DATA/TEXT PLACEMENT MATCHES THE SD TEMPLATE
- PLEASE NOTE: BLANK AND FULL FIELD ARE REQUIRED BUT ARE NOT CONSIDERED TEST SAMPLES
- IF SENDING IN BY EXPRESS MAIL, PLEASE SEND ADDITIONAL TEST SAMPLES AS REQUIRED
- USE THE FIELD DESCRIPTION FORMATTING FOR PLACEMENT OF VARIABLE DATA
- USE A DIFFERENT AMOUNT FOR EACH FIELD OR ENTER A "0"
- INCLUDE AT LEAST ONE TEST SAMPLE WITH A BALANCE DUE, REFUND DUE AND ZERO DUE AMOUNT
- INCLUDE ONE TEST SAMPLE EXCEEDING \$999.00
- INCLUDE ONE TEST SAMPLE WITH PRIMARY AND SPOUSE
- INCLUDE ONE TEST SAMPLE WITH PRIMARY MIDDLE INITIAL
- INCLUDE ONE TEST SAMPLE WITH SPOUSE MIDDLE INITIAL
- ENSURE EACH LINE IS POPULATED ACROSS REQUIRED TEST SAMPLES

| PROPOSED VARIETY OF D-400 TEST SAMPLES |     |          |         |          |       |     |       |
|--|-----|----------|---------|----------|-------|-----|-------|
| TEST SAMPLE:                           | 1   | 2        | 3       | 4        | 5     | 6   | 7     |
| FS                                     | 1   | 2        | 3       | 4        | 5     | 4   | 2     |
| PP                                     | N   | Y        | Y       | N        | Y     | Y   | Y     |
| DT                                     | N   | N        | N       | Y        | N     | N   | N     |
| OC                                     | N   | N        | N       | N        | N     | Y   | N     |
| TPRES                                  | Y   | Y        | N       | Y        | Y     | Y   | N     |
| SPRES                                  | N   | Y        | N       | N        | N     | N   | N     |
| VT                                     | N   | N        | N       | N        | N     | N   | Y     |
| SVT                                    | N   | Y        | N       | N        | N     | N   | N     |
| DS                                     | N   | Y        | N       | N        | N     | N   | N     |
| EA                                     | N   | N        | N       | Y        | N     | N   | N     |
| TD                                     | -   | -        | -       | 06/28/24 | -     | -   | -     |
| SD                                     | -   | 06/10/24 | -       | -        | -     | -   | -     |
| FDEXT                                  | N   | N        | N       | N        | N     | Y   | N     |
| CY/FY                                  | CY  | CY       | CY      | CY       | CY    | CY  | FY    |
| YOD SP                                 | -   | -        | -       | -        | 2024  | -   | -     |
| NEG LN 6                               | N   | N        | N       | N        | N     | Y   | N     |
| NEG LN14                               | N   | N        | N       | N        | Y     | N   | N     |
| LN 10A                                 | N   | N        | N       | Y        | N     | N   | N     |
| LN 11                                  | N   | N        | ITEMIZE | N        | N     | N   | N     |
| LN 13                                  | N   | Y        | N       | <100%    | N     | N   | >100% |
| LN 14                                  | Y   | N        | N       | N        | N     | N   | N     |
| EU                                     | E   | BLANK    | BLANK   | BLANK    | BLANK | E   | BLANK |
| RESULTS                                | ANY | ANY      | REFUND  | PAYMENT  | ZERO  | ANY | ANY   |

**Placement of Variable Data**

| Print Line Number | Identification    | Begin Print Position | Maximum Field Length | End Print Position | Field Description   |
|-------------------|-------------------|----------------------|----------------------|--------------------|---|
| 7                 | Fiscal Year Beg.  | 32                   | 8                    | 39                 | Numeric: 02 01 24<br>No Punctuation<br><b>24 must be hard coded</b>   |
| 7                 | And Ending        | 48                   | 8                    | 55                 | Numeric: 01 31 25<br>No Punctuation   |
| 21                | Filing Status     | 6                    | 2                    | 7                  | FS  |
| 21                | Filing Status     | 10                   | 1                    | 10                 | Numeric: 1 - 5<br>1: Single<br>2: Married Filing Jointly<br>3: Married Filing Separately<br>4: Head of Household<br>5: Qualifying Widow(er) |
| 21                | Paid Preparer     | 14                   | 2                    | 15                 | PP  |
| 21                | Paid Preparer     | 18                   | 1                    | 18                 | Alpha: Y or N<br>Y: Yes<br>N: No  |
| 21                | Deceased T/P      | 28                   | 2                    | 29                 | DT  |
| 21                | Deceased T/P      | 32                   | 1                    | 32                 | Alpha: Y or N<br>Y: Yes<br>N: No  |
| 21                | Out of Country    | 35                   | 2                    | 36                 | OC  |
| 21                | Out of Country    | 39                   | 1                    | 39                 | Alpha: Y or N<br>Y: Yes<br>N: No  |
| 21                | Taxpayer Resident | 42                   | 5                    | 46                 | TPRES   |
| 21                | Taxpayer Resident | 49                   | 1                    | 49                 | Alpha: Y or N<br>Y: Yes<br>N: No  |
| 21                | Spouse Resident   | 53                   | 5                    | 57                 | SPRES   |
| 21                | Spouse Resident   | 60                   | 1                    | 60                 | Alpha: Y or N<br>Y: Yes<br>N: No  |
| 21                | Veteran Taxpayer  | 65                   | 2                    | 66                 | VT  |
| 21                | Veteran Taxpayer  | 69                   | 1                    | 69                 | Alpha: Y or N<br>Y: Yes<br>N: No  |
| 21                | Spouse Veteran    | 73                   | 3                    | 75                 | SVT   |

|       |                        |    |    |    |   |
|-------|------------------------|----|----|----|---|
| 21    | Spouse Veteran         | 80 | 1  | 80 | Alpha: Y or N<br>Y: Yes<br>N: No                            |
| <hr/> |                        |    |    |    |   |
| 23    | T/P Last Name          | 6  | 4  | 9  | Alpha:<br>1 <sup>st</sup> four characters of last name.     |
| 23    | Address                | 13 | 4  | 16 | Alphanumeric:<br>1 <sup>st</sup> four characters of address |
| 23    | Zip Code               | 20 | 5  | 24 | Numeric: 5-digit zip code                                   |
| 23    | Deceased Spouse        | 28 | 2  | 29 | DS  |
| 23    | Deceased Spouse        | 32 | 1  | 32 | Alpha: Y or N<br>Y: Yes<br>N: No                            |
| 23    | Executor/Administrator | 35 | 2  | 36 | EA  |
| 23    | Executor/Administrator | 39 | 1  | 39 | Alpha: Y or N<br>Y: Yes<br>N: No                            |
| 23    | Taxpayer Date of Death | 42 | 2  | 43 | TD  |
| 23    | Taxpayer Date of Death | 46 | 8  | 53 | Numeric: No Punctuation                                     |
| 23    | Spouse Date of Death   | 58 | 2  | 59 | SD  |
| 23    | Spouse Date of Death   | 62 | 8  | 69 | Numeric: No Punctuation                                     |
| 23    | Federal Extension      | 73 | 5  | 77 | FDEXT   |
| 23    | Federal Extension      | 80 | 1  | 80 | Alpha: Y or N<br>Y: Yes<br>N: No                            |
| <hr/> |                        |    |    |    |   |
| 25    | T/P First Name         | 6  | 15 | 20 | Alpha   |
| 25    | T/P Middle Initial     | 23 | 1  | 23 | Alpha   |
| 25    | T/P Last Name          | 26 | 20 | 45 | Alpha   |
| 25    | T/P SSN                | 49 | 9  | 57 | Numeric: No dashes  |
| 25    | County                 | 65 | 5  | 69 | Alpha: first 5 letters of county                            |
| <hr/> |                        |    |    |    |   |
| 27    | Spouse First Name      | 6  | 15 | 20 | Alpha   |
| 27    | Spouse Middle Initial  | 23 | 1  | 23 | Alpha   |
| 27    | Spouse Last Name       | 26 | 20 | 45 | Alpha   |
| 27    | Spouse SSN             | 49 | 9  | 57 | Numeric: No dashes  |
| 27    | State                  | 61 | 2  | 62 | Alpha   |
| 27    | Zip code               | 65 | 5  | 69 | Numeric: 5-digit zip code                                   |

|    |                                |    |    |    |                                   |
|----|--------------------------------|----|----|----|-----------------------------------|
| 29 | Address                        | 6  | 35 | 40 | Alphanumeric                      |
| 29 | Apartment #                    | 43 | 5  | 47 | Alphanumeric                      |
| 29 | City                           | 50 | 20 | 69 | Alpha                             |
| 31 | Line 06                        | 6  | 2  | 7  | 06                                |
| 31 | Line 06                        | 13 | 9  | 21 | Numeric, "-"                      |
| 31 | Line 16                        | 31 | 2  | 32 | 16                                |
| 31 | Line 16                        | 39 | 8  | 46 | Numeric                           |
| 31 | Line 26C                       | 54 | 3  | 56 | 26C                               |
| 31 | Line 26C                       | 64 | 6  | 69 | Numeric                           |
| 33 | Line 07                        | 6  | 2  | 7  | 07                                |
| 33 | Line 07                        | 14 | 8  | 21 | Numeric                           |
| 33 | Line 18                        | 31 | 2  | 32 | 18                                |
| 33 | Line 18                        | 35 | 1  | 35 | Alpha: Y or N<br>Y: Yes<br>N: No  |
| 33 | Line 18                        | 39 | 8  | 46 | Numeric                           |
| 33 | Line 26E                       | 54 | 3  | 56 | 26E                               |
| 33 | Line 26E                       | 62 | 8  | 69 | Numeric                           |
| 35 | Line 09                        | 6  | 2  | 7  | 09                                |
| 35 | Line 09                        | 14 | 8  | 21 | Numeric                           |
| 35 | Line 20A                       | 31 | 3  | 33 | 20A                               |
| 35 | Line 20A                       | 39 | 8  | 46 | Numeric                           |
| 35 | Exception to Underpayment      | 54 | 2  | 55 | EU                                |
| 35 | Exception to Underpayment (EU) | 69 | 1  | 69 | Alpha: E or Blank<br>E: Exception |
| 37 | Line 10A                       | 6  | 3  | 8  | 10A                               |
| 37 | Line 10A                       | 20 | 2  | 21 | Numeric                           |
| 37 | Line 20B                       | 31 | 3  | 33 | 20B                               |
| 37 | Line 20B                       | 39 | 8  | 46 | Numeric                           |
| 37 | Line 27                        | 54 | 2  | 55 | 27                                |
| 37 | Line 27                        | 62 | 8  | 69 | Numeric                           |

|       |          |    |   |    |  |
|-------|----------|----|---|----|--|
| 39    | Line 10B | 6  | 3 | 8  | 10B  |
| 39    | Line 10B | 17 | 5 | 21 | Numeric  |
| 39    | Line 21A | 31 | 3 | 33 | 21A  |
| 39    | Line 21A | 39 | 8 | 46 | Numeric  |
| 39    | Line 29  | 54 | 2 | 55 | 29   |
| 39    | Line 29  | 62 | 8 | 69 | Numeric  |
| <hr/> |          |    |   |    |  |
| 41    | Line 11  | 6  | 2 | 7  | 11   |
| 41    | Line 11  | 11 | 1 | 11 | S  |
| 41    | Line 11  | 14 | 1 | 14 | Standard Deduction<br>Alpha: Y or N<br>Y: Yes<br>N: No |
| 41    | Line 11  | 18 | 1 | 18 | I  |
| 41    | Line 11  | 21 | 1 | 21 | Itemized Deduction<br>Alpha: Y or N<br>Y: Yes<br>N: No |
| 41    | Line 21B | 31 | 3 | 33 | 21B  |
| 41    | Line 21B | 39 | 8 | 46 | Numeric  |
| 41    | Line 30  | 54 | 2 | 55 | 30   |
| 41    | Line 30  | 62 | 8 | 69 | Numeric  |
| <hr/> |          |    |   |    |  |
| 43    | Line 11  | 6  | 2 | 7  | 11   |
| 43    | Line 11  | 14 | 8 | 21 | Numeric  |
| 43    | Line 21C | 31 | 3 | 33 | 21C  |
| 43    | Line 21C | 39 | 8 | 46 | Numeric  |
| 43    | Line 31  | 54 | 2 | 55 | 31   |
| 43    | Line 31  | 62 | 8 | 69 | Numeric  |
| <hr/> |          |    |   |    |  |
| 45    | Line 13  | 6  | 2 | 7  | 13   |
| 45    | Line 13  | 17 | 5 | 21 | Numeric  |
| 45    | Line 21D | 31 | 3 | 33 | 21D  |
| 45    | Line 21D | 39 | 8 | 46 | Numeric  |
| 45    | Line 32  | 54 | 2 | 55 | 32   |
| 45    | Line 32  | 62 | 8 | 69 | Numeric  |

|       |                 |    |    |    |  |
|-------|-----------------|----|----|----|--|
| 47    | Line 14         | 6  | 2  | 7  | 14   |
| 47    | Line 14         | 13 | 9  | 21 | Numeric, "-"                                     |
| 47    | Line 26A        | 31 | 3  | 33 | 26A  |
| 47    | Line 26A        | 39 | 8  | 46 | Numeric  |
| 47    | Line 34         | 54 | 2  | 55 | 34   |
| 47    | Line 34         | 62 | 8  | 69 | Numeric  |
| <hr/> |                 |    |    |    |  |
| 49    | Line 15         | 6  | 2  | 7  | 15   |
| 49    | Line 15         | 14 | 8  | 21 | Numeric  |
| 49    | Line 26B        | 31 | 3  | 33 | 26B  |
| 49    | Line 26B        | 41 | 6  | 46 | Numeric  |
| <hr/> |                 |    |    |    |  |
| 51    | Taxpayer Number | 6  | 2  | 7  | TN   |
| 51    | Taxpayer Number | 12 | 10 | 21 | Numeric: 10 digits required or Blank. No Zeroes. |
| 51    | Preparer Number | 31 | 2  | 32 | PN   |
| 51    | Preparer Number | 37 | 10 | 46 | Numeric: 10 digits required or Blank. No Zeroes. |
| 51    | Paid Preparer   | 54 | 2  | 55 | PP   |
| 51    | Paid Preparer   | 61 | 9  | 69 | Alphanumeric                                     |