



DC-1167

Substitute Forms Guidelines for Industry Partners

OCTOBER 2021



Submission
Requirements
Updated

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VERSION LOG

Version	Description	Changed By	Date
V 1.0	Initial Draft	S. Gaul	10/19/21
V 1.1	Barcode list updated	S. Gaul	10/25/21

Contact Information

Please address all correspondence to:

dcsubformapproval@dc.gov

Where to Get Forms

Official forms

To get forms by mail, call our Office of Tax and Revenue, Customer Service Administration at 202-727-4829.

PDFs of some of the Official Forms are available online at MyTax.DC.gov

Substitute form grids

Grids are available in PDF format on the State Exchange System (SES). See "Tax Software Provider" information on Page 3 for details.

Send questions or inquiries

- Regarding legislation or tax administration to OTR's e-Services Unit at:
 - e-Services.otr@dc.gov or call 202-759-1946
- Regarding forms design at:
 - dcsubformapproval@dc.gov

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Introduction

The Office of Tax and Revenue (OTR) for the District of Columbia (DC) has transitioned to a scan and image processing system. Accurate substitute forms are essential to our success.

A substitute tax form is a computer-generated tax form that is produced by a software company or payroll service to use in place of an official form produced by the OTR. We accept quality substitute tax forms that comply with the requirements outlined in these guidelines.

All developers of computer software, computer tax processors, computer programmers, commercial printers, business forms companies and others who plan to market and/or distribute substitute income or business tax forms in any manner must adhere to the substitute forms guidelines. The guidelines provide the general requirements for developing, printing, and getting approval for substitute tax forms. Our Substitute Tax Forms Program administers the formal acceptance and processing of these forms. Our primary function is to process paper documents, however, we also work with other processing and filing media such as Image Character Recognition (ICR) and electronic filing.

Tax Software Provider Registration Form

DC uses the State Exchange System (SES) to securely distribute the Tax Software Provider Registration Form (or Letter of Intent), efile schemas, business rules, and related materials for the coming year. All software providers are required to complete the registration form to request approval from DC OTR to provide tax preparation software for electronic and paper form submissions.

REMINDERS

- Dollar signs (\$) have been removed from all DC substitute tax form data fields. Please **do not** include \$ in any data field.
- Footers have been removed from all forms.
- Secondary Software Companies must include Vendor ID in lower left corner (see Page 13 for placement information).
- Effective with the 2020 Personal Property Tax Return, there will no longer be any paper forms available. Filing of this return is all electronic via our web portal, MyTax.DC.gov.

What's new for TY 2021/ 2022



Individual Income Tax

- For Tax Year 2021 the filing deadline is April 18, 2022.
- The standard deductions are increasing based on the federal law; beginning January 1, 2021, from:
 - \$12,400 to \$12,550 for single and married/registered domestic partner filers filing separately;
 - \$18,650 to \$18,800 for head of household filers;
 - \$24,800 to \$25,100 for married/registered partners filing jointly and qualifying widow(er) with dependent child(ren) filers;
 - An updated worksheet is available for use by dependent filers.
- Additional Standard Deduction. If born before January 2, 1957, or blind, an additional standard deduction of \$1,350 (\$1,700 if single or head of household) is allowed – use Schedule S, Calculation G-1. The Schedule S, Calculation G-1 must be submitted with your return. When married filing separately, you may take an additional standard deduction for your spouse/registered domestic partner only if your spouse/registered domestic partner had no gross income, is not filing a return, and cannot be claimed as a dependent by another taxpayer.
- Unemployment Insurance
 - For taxable years beginning after December 31, 2020, unemployment insurance benefits provided by the federal government, District of Columbia, and any other state, are excluded in the computation of District gross income.
- Schedule HSR - DC Health Care Shared Responsibility
 - The D-40 filing thresholds have changed, refer to the instructions.
 - The District Average Bronze Plan Premium Calculation (Worksheet C-1) amounts have been updated.
- Schedule H - Homeowner and Renter Property Tax Credit
 - The real property tax credit is now based on your DC real property tax bill for tax year 2021. Do not include special assessments, interest penalties and services charges.
 - The maximum property tax credit limit is increased from \$1,200 to \$1,225
 - Schedule H federal Adjusted Gross Income (AGI) eligibility threshold for under age 70 increases to \$56,200.
 - Schedule H federal AGI eligibility threshold for age 70 and older increases to \$76,700.

Individual Income Tax (continued)

- Earned Income Tax Credit (EITC)
 - The American Rescue Plan Act of 2021 includes changes to the Earned Income Tax Credit. For taxable years after December 31, 2020:
 - Taxpayers may now be eligible for childless earned income in the case of qualifying children who fail to meet certain identification requirements. See ARPA, § 9622 and IRC § 32, as amended.
 - The earned income tax credit is now allowed in the case of separated spouses if certain requirements are met. ARPA, § 9622 and IRC § 32(d), as amended.
 - The investment income test is increased from \$3,650 to \$10,000, adjusted for inflation after 2021.
 - Temporary Special Rules for 2021 Only
 - If your earned income in tax year 2021 is less than your earned income in tax year 2020, the earned income credit for tax year 2021 can be determined by substituting your tax year 2019 earned income for your tax year 2021 earned income. In the case of a joint return, the earned income of the taxpayer for taxable year 2019 must be the sum of the earned income of each spouse for such taxable year. ARPA, § 9626.
 - In the case of individuals without qualifying children, the EITC is expanded by decreasing the minimum age of claimants from 25 to age 19, except that it is age 24 for a specified student, or age 18 for a qualified former foster youth or qualified homeless youth. The maximum age of 65 has been eliminated. In addition, there is an increase in the credit and phaseout percentages, and an increase in earned income and phaseout amounts.

- Schedule U - Additional Miscellaneous Credit and Contributions
 - DC Government Employee first-time home buyer credit is expired
 - DC Low-Income Housing Tax Credit added
- Schedule ELC – Keep Child Care Affordable Tax Credit
 - The District taxable income thresholds have changed.
 - The maximum credit amount has been increased to \$1,020.
 - The Child Development Facility License Number (Line 7a) issued by the Office of the State Superintendent of Education (OSSE) is a mandatory field

- Exclusion of Certain Grants From District Gross Income
 - The District of Columbia enacted legislation amending D.C. Code § 47-1803.02 to exclude certain grants made by the District from District gross income. See instructions "Special Filing Circumstances" for guidance on how to report and exclude the amount of these grants from District gross income on your District income tax return for tax year 2021.

Fiduciary Income Tax

- For Tax Year 2021 the filing deadline is April 18, 2022. The filing deadline for fiscal year filers is the 15th day of the 4th month following the close of your fiscal year.
- **District of Columbia Low-Income Housing Tax Credits** are now available to an entity investing in a DC Qualified Low-Income Housing Developments. See instructions.
- **Exclusion of Certain Grants From District Gross Income** - The District has enacted legislation amending D.C. Code § 47-1803.02 to exclude certain grants made by the District from District gross income. See instructions "Special Filing Circumstances" for guidance on how to report and exclude the amount of these grants from District gross income on your District franchise tax return for tax year 2021.

Corporate Franchise Tax, Unincorporated Franchise Tax and Partnership of Income Tax

- For Tax Year 2021 the filing deadline is April 18, 2022. The filing deadline for fiscal year filers is the 15th day of the 4th month following the close of your fiscal year.
- **District of Columbia Low-Income Housing Tax Credits** are now available to an entity investing in a DC Qualified Low-Income Housing Developments. See instructions.
- **Exclusion of Certain Grants From District Gross Income** - The District has enacted legislation amending D.C. Code § 47-1803.02 to exclude certain grants made by the District from District gross income. See instructions "Special Filing Circumstances" for guidance on how to report and exclude the amount of these grants from District gross income on your District franchise tax return for tax year 2021.

Withholding Tax

- No legislative changes.
- Year and cosmetic form changes.

Approval Process *for* Substitute Forms

Any company or individual that designs and/or markets substitute forms must get approval from the OTR to create substitute forms. **Each year approval must be received before releasing and distributing substitute forms as part of a software product to customers or clients.**

Patrons of software companies are not required to get additional approval from the OTR. However, they should verify with the software company that the forms have been approved. Refer to **Secondary Software Companies under Software Developer Responsibility**.

Getting approval

What to send:

A) A Fillable Approval Checklist:
Use the DC Sub Form Approval Transmittal form available on the State Exchange System.

B) One Blank PDF, one Dummy Data PDF and One Full-Filled Data (X's & 9's) PDF of each scannable form. Note: use X's for Alpha characters and 9's for Numeric characters only.

C) The file name of each PDF must follow the format: Vendor ID_Form Number_Date Submitted.pdf Example: 1234_D-40_110521.pdf

Do not send forms with real taxpayer data.

All Substitute forms with barcodes must be emailed to: dcsubformapproval@dc.gov

DO NOT SUBMIT FORMS BY MAIL OR COURIER.

No other office is authorized to approve substitute forms

When to send forms:

As soon as our forms are marked **FINAL**, you may email your submissions to dcsubformapproval@dc.gov for approval.

Please only submit scannable (with barcode) forms for review / approval.

The Office of Tax and Revenue does not review / approve nonscannable (without barcode) forms.

Cut off date for 2021 submissions is February 28, 2022. No submissions will be accepted after this date.

How we respond:

An approval letter or check sheet will be returned to you, unless you request a formal letter. Notice of approval may contain qualifications or use of the substitutes.

Notice of non-approval letters may specify the changes required for approval and may also require resubmission of the form in question.

How long the approval lasts:

Most signature tax returns have the tax year printed in the upper portion of the return. Approvals for these forms are usually good for one calendar or fiscal year (January through December or October through September of the year of filing). Each new filing season requires a new approval.

Tax forms for shorter periods of time require approval for any period in which the form has been revised.

Approvals stating that the approved change or form would not be allowed in any other tax year require resubmission of form.

Temporary approvals pending resolution of a failure to meet one or more OTR-prescribed requirements need to be reviewed in subsequent years.

Approval does not mean that forms or software are error-free.

Approval means that the vendor has demonstrated that the forms have met the required specifications.

Unapproved forms

Tax forms that do not meet the DC required specification will be returned to the software developer as

UNAPPROVED. Unapproved forms received while we are in production, will cause delays in processing tax returns.

Developers **must** be available to correct any software errors which may occur before or after production begins and work closely with the DC to follow up on any processing issues that may arise during filing season. If the developers must re-release corrected software, it should be done in a timely matter and proper notification should be made to all customers. DC software approval can be revoked if the software produces returns which are not in compliance with these specifications and the software company fails to correct the problem upon receiving notice from OTR. OTR reserves the right to request a copy of the final version of the DC approved software.

OTR reserves the right to revoke the acceptance and/or approval of the software package or substitute form for cause which causes disruption of DC OTR's production environment.

Physical Aspects and Specifications *of* Substitute Forms

A. Basic Form Requirements

The official form is the standard for all substitute forms. Considering a substitute form is a variation of the official form, you should know the requirements of the official form for the year of use before you modify it.

Design

Each form must match the grid exactly.

Layout, formatting, and printing

The form must contain the exact number of tax data fields, and keying symbols as the official form. The location of all required fields must appear in the exact location as specified on the form grid.

When applicable, **red ink** markings will be used to identify all changes for the new year. This is for your purpose only to help you to quickly identify those changes that were made. When submitting your forms for approval, **please do not use red ink.** **Note:** In cases where additional edits are required they will be made in **blue** or **green** ink.

Paper

The paper used for printing scannable forms must be 8 1/2" x 11". Paper weight must be 15 to 20 LB bond as recommended by the NACTP standards.

The color and opacity of the paper should closely match that of the original form (usually white).

Vouchers and Coupons

To make vouchers and coupons acceptable for computer development and processing, the following standards are recommended:

Size: Height, 3 1/2 inches
Width, 8 1/2 inches

Ink

Forms must be printed using only black ink or toner. Do not use any other colors.

Characters must be a good contrast and contain no voids in their strokes.

Margins

Forms must have a clear margin of 1/2" at the top, bottom, and sides.

Font

ICR-readable fields for all forms must be printed using 12 point font and 6 lines per inch. The only exception to this rule pertains to the Title Text Field on the forms

Top title text field should be Helvetica 12 pt font

e.g., 2021 D-40 SUB

Other recommended printing fonts are Courier or Courier New. Numeric characters must not have ascending or descending characters. Each character in the data field must have the same baseline. Text other than ICR readable fields may be printed using other fonts.

Do not

...Use commas as separators between digits in ICR-readable fields

...Underline or enclose fields that are ICR-readable

...Use dollar signs in ICR-readable fields

...Use brackets, hyphens (dashes, or virgule (diagonal marks) in ICR-readable fields.

...Allow any alpha characters in ICR-readable numeric fields

Print

Forms must be printed portrait-style on one side only. **No duplexing.** All printing must be laser, ink-jet, or another comparable method, with original printed output.

Printing/Scaling Requirements

See page 8 for screen shot examples and more detailed information.

Legibility

All forms must have a high standard of legibility, for printing, reproduction and fill-in matter. The ink and printing method used must ensure that no part of a form (including text, graphics, data entries, etc.) be smeared or otherwise blemished. This includes any subsequent copies or reproductions made from an approved master substitute form, either during preparation or during OTR processing. We do not approve or disapprove the specific equipment or process used in reproducing official forms. Photocopies of forms must be entirely legible and satisfy the conditions stated in these guidelines.

Physical Aspects and Specifications of Substitute Forms (Con't)

Taxpayer information

Taxpayer name and address must be printed left justified in upper case. The business name, address, city, state, and zip code lines are each separate fields and must be printed in the exact locations specified on the substitute forms grids.

Each address line should be programmed for 30 character spaces.

Exception: Business address can be programmed for up to 60 character spaces.

Taxpayer Identification Number (TIN)

You must have a TIN, whether it is a Federal Employer Identification Number (FEIN), Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN) or Preparer Tax Identification Number (PTIN).

- An FEIN is a number issued by the IRS. To apply for an FEIN, get Form SS-4, Application for Employer Identification Number, or get this form online at www.irs.gov/businesses and click on Employer Identification Number (EIN) under Starting a Business. You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676).

- An SSN is a valid number issued by the Social Security Administration (SSA) of the United States Government. To apply for an SSN, get form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213.

- An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the Internal Revenue Service (IRS). The IRS issues ITINs to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain, a Social Security number (SSN) from the Social Security Administration (SSA). ITINs do not serve any purpose other than federal tax reporting.

- The Preparer Tax Identification Number (PTIN) is an identification number issued by the IRS that all paid tax preparers must use on tax returns or claims for refund.

SSN, FEIN, ITIN and PTIN

Print SSN, FEIN, ITIN and PTIN without hyphens (dashes) in the correct location, e.g., 00000000.

Telephone numbers and Zipcodes

Print telephone numbers without hyphens (dashes) in the correct location, e.g., 0000000000.

Print zipcodes without hyphens (dashes) in the correct location, e.g., 000000000.

Date fields

Date fields should have a format of MMDDYYYY unless otherwise specified. Dates should use leading zeros for months and days less than 10, e.g., August 7, 2019 would be 08072019.

Optical Mark Fields

A single upper case X must be used to indicate a response in an optical mark field. There must be no underlining or enclosing optical mark fields. One blank character space must immediately precede and follow an optical mark field. If a field is not applicable, it must be left blank.

Amounts

For all D-20, D-30, D-40, D-41, and D-65 family of forms, amounts must be rounded to the nearest dollar. Please print hard code zeros (.00 in all money amount fields for these forms to assure whole dollars only.)

Program decimal points so that they appear lighter or smaller than the numbers in the data fields.

e.g., \$5000.00 (12 pt Courier for \$5000 and 9 pt for the decimal point)

Amounts on all other forms, such as the **FR-900** Withholding Tax family of forms, must be printed with decimal points with two digits of precision.

Program decimal points so that they appear lighter or smaller than the numbers in the data fields

e.g., \$5000.99 (12 pt Courier for \$5000 and 9 pt for the decimal point)

Numeric data fields must be right justified.

Negative amounts or losses must be indicated with an optical mark field (X) as shown on the forms grids.

Do not place brackets or minus signs in the amount fields nor in the "mark if" fields.

Signature and paid preparer area

The taxpayer signature and paid preparer information area must be formatted in the same manner as the OTR form. You may add three extra lines to the paid preparer's address area without prior approval. Underlining is permitted only in the area allotted for the taxpayer and tax preparer signatures.

The perjury statement must be present and worded exactly as on the official form.

DC conformity to IRS Notice 2004-54

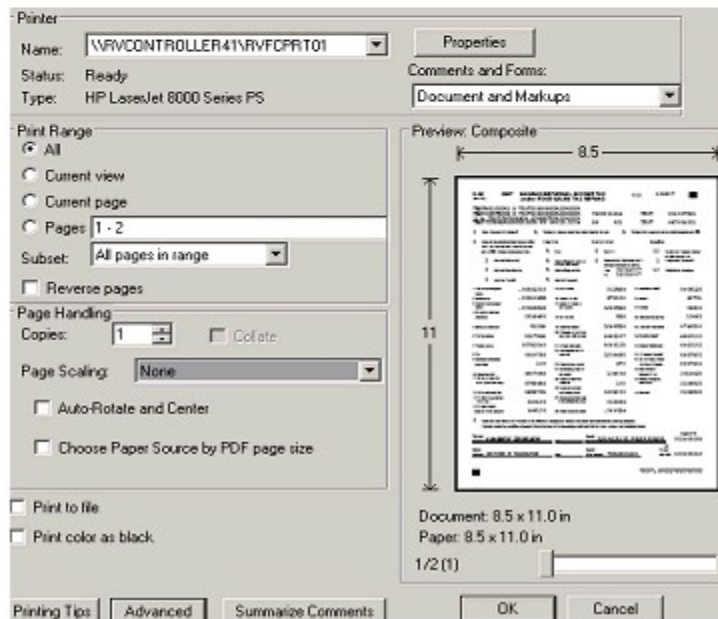
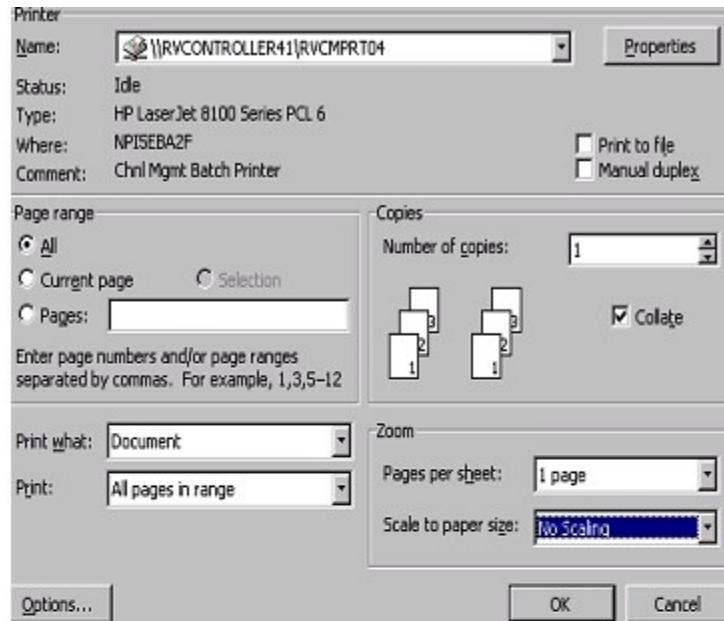
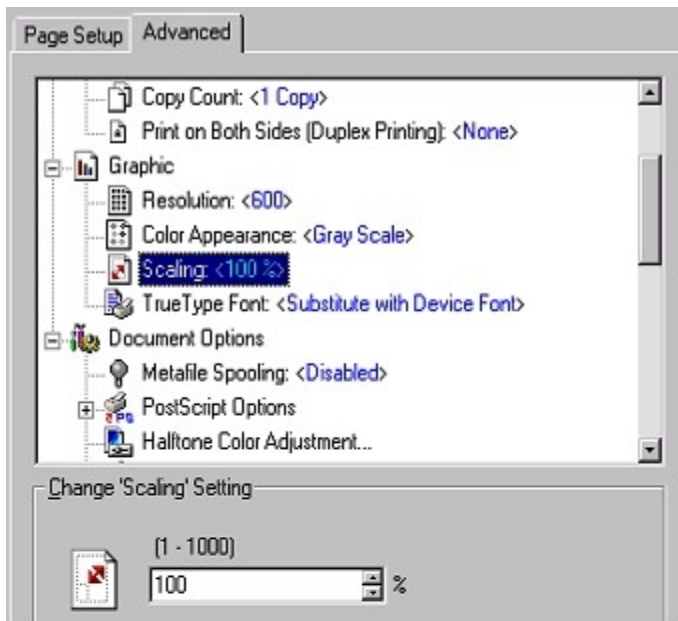
DC authorizes income tax return preparers to sign original returns, amended returns, and requests for filing extensions by means of a rubber stamp, mechanical device, or computer software program. Please refer to the IRS Notice 2004-54 for complete requirements.

Physical Aspects and Specifications of Substitute Forms (Con't)

Printing/Scaling Requirements

When submitting forms for testing, or client/customer completed returns, make sure to select **100%**, **“None”** or **“No Scaling”** for the Scaling or Page Scaling” option. See screen shot examples below. This specification will guarantee a more accurate form/return for scanline printing as opposed to a “shrink to fit” document that has been forced out of alignment.

If submitted with any other option, this could cause a delay in the testing and or processing of the returns. We are aware that users/taxpayers themselves can and will select the “shrink to fit” button when printing, however we are encouraging all Software Developers/Vendors to instruct users/taxpayers within their product specifications **not to use “shrink to fit”** when printing which will help to process timely returns.



Physical Aspects and Specifications of Substitute Forms (Con't)

B. Technical Form Requirements

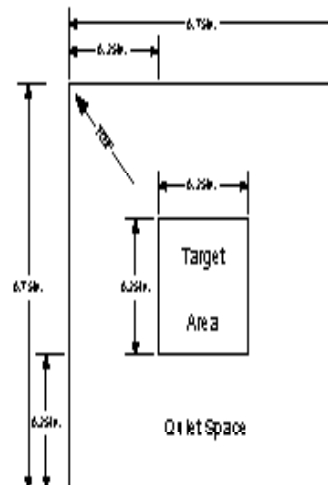
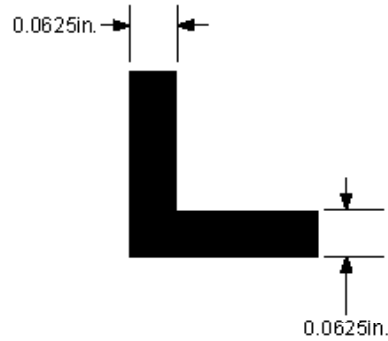
1. Registration marks (Targets)

Graphic: (angle style)

- Symmetry:** It is important that the graphic present a regular shape with vertical edges being the same length as horizontal edges. Edges should be 1/4 inch long.
- Uniformity:** In order to avoid unnecessary registration failures, it is important that the graphic be formed from only 6 straight edges that intersect at right angles. The enclosed black pixels should form a horizontal bar and a vertical bar each 1/16-inch thick.
- Placement:** Critical to the ability to machine-read a form is the placement of registration marks. Three registration marks are required for best results; two along the form's bottom edge and one in the upper right corner. Their placement should define a perfect rectangle (without any skew). The two marks along the bottom edge should be at the same vertical offset (on same horizontal line), and the two marks along the right edge should be at the same horizontal offset (on the same vertical line).
- Quiet Space:** The interior of the square formed by the edges of the registration mark must only contain ink for the registration mark itself, and outside the square there should be a quiet (i.e., white space *only*) buffer zone 1/4 inch wide.

2. Target Area Detail

Registration Target REF XY		
Target	X inches	Y inches
Upper Right	7.563	0.188
Lower Right	7.563	10.125
Lower Left	0.188	10.125



Physical Aspects and Specifications of Substitute Forms (con't)

3. Primary Identification (Barcodes)

Graphic: Barcodes should be 1/2 inch in height (measuring *only* the vertical bar) and measure 2 3/4 inches in length. Barcodes must use code 39 symbology (Bar Code 39 f HR font). Each bar in the barcode must be solid. Streaks in barcodes are unacceptable.

(Refer to the Summary of the Technical Form Requirements and Their Actual Positions on page 12 for exact positioning of the barcode on the grid)

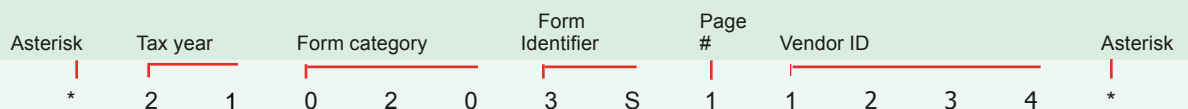
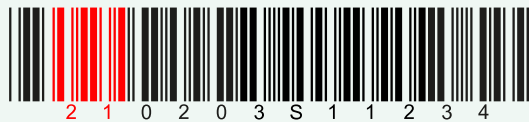
Placement: For compatibility with OTR scanners, all barcodes should appear in the upper right corner of the form. This will prevent the scanner from incorrectly identifying the form, e.g. identifying the form as a separator

sheet. Also, for compatibility with the imaging system, barcodes should lie *entirely* within the rectangle formed by the registration marks while preserving the quiet buffer zone requirement for registration marks. The numeric representation of the barcode must appear below the barcode. There is no required minimum clearance between the alphanumeric representation of the barcode and taxpayer information and/or form prompt text.

A new physical aspect of all substitute forms is a second placement field of the Software Developer/Vendor ID four digit number. This number must be pre-printed in a **12 pt. Helvetica or Courier font** on all substitute forms in the "Software Developer Use Only" box located under the barcode string. Refer to the D-40 Sub form example on page 13 for positioning. Forms received without this new field will cause delays in processing taxpayer's returns.

Numeric Codes for Processing Tax-Year 2021/2022 Substitute Forms

The numeric code is 14 characters long to include 12 numbers plus 2 asterisks. The barcode looks like the following:



4. Secondary Identification (Title fields)

Graphic: Ordinary form field recognition is used in the event of a failed barcode read or match. In order to encourage a successful read (i.e., exact text match), secondary identification text should be written in the Helvetica font using only uppercase letters and numbers.

Placement: There is a good deal of latitude in the placement of secondary identification fields. Forms are often marked-up with stamps and handwriting useful to taxpayers, lockbox vendors, document preparation, etc. For this reason the placement of the secondary identification fields should be located where their impact is minimal.

Title Block: The title block text appearing at the top of a form is used as the main backup for identification when a barcode failure occurs. Distinguishing text should be relatively large with good separation from surrounding graphics, and it should serve to uniquely identify the form *and* page in form written in black **12pt Helvetica or Courier font**

Ex: 2021 D-20 SUB P1

Physical Aspects and Specifications of Substitute Forms (con't)

Technical Form Requirements (con't)

C. SPECIFIC FORM CODES FOR PROCESSING DURING CALENDAR YEAR 2022 (TY 2021)

Form Name	Year	Form Category	Official Form		SUB Form	
			Identifier	Official Barcode	Identifier	SUB Barcode
D-20	21	20	01	210200110000	3S	210203S10001
D-20ES	22	20	02	220200210000	4S	220204S10001
D-20P	00	20	P1	00020P110000	PS	00020PS10001
FR-120	21	120	01	211200110000	0S	211200S10001
D-30	21	030	01	210300110000	3S	210303S10001
D-30ES	22	030	02	220300210000	4S	220304S10001
D-30P	00	030	P1	00030P110000	PS	00030PS10001
FR-130	21	130	01	211300110000	0S	211300S10001
D-2220	21	222	no barcode	no barcode	no barcode	no barcode
Schedule SR	21	230	01	21SR00110000	0S	21SR00S10001
Schedule UB	21	230	02	212300210000	US	21230US10001
DC CR SCH 1A	21	230	C1	21230C110000	C1	21230C110001
DC CR SCH 1B	21	230	M1	21230M110000	M1	21230M110001
DC CR SCH 2A	21	230	C2	21230C210000	C2	21230C210001
DC CR SCH 2B	21	230	M2	21230M210000	M2	21230M210001
CGMS	21	230	03	212300310000	C3	21230C310001
WWCR	21	230	01	212300110000	0S	212300S10001
D-20CR	21	20	C1	21021C110000	CS	21021CS10001
D-40	21	040	01	210400110000	4S	210404S10001
Schedule S	21	040	02	210400230000	0S	210400S30001
Schedule H	21	998	01	219980110000	2S	219982S10001
Schedule N	21	040	01	210400150000	4S	210404S50001
Schedule U	21	040	01	210400170000	4S	210404S70001
Schedule I	21	040	01	210400180000	4S	210404S80001
Schedule ELC	21	040	01	21ELC0010000	0S	21ELC0S10001
Schedule HSR	21	040	02	210400210000	5S	210405S10001
Schedule L	21	999	01	219990110000	0S	219990S10001
D-8609	21	LIH	01	21LIH0110000	0S	21LIH0S10001
D-8609A	21	LIC	01	21LIC0110000	0S	21LIC0S10001
D-8609DS	21	LIS	01	21LIS0110000	0S	21LIS0S10001
D-40B	21	040	11	210401110000	3S	210403S10001
D-40ES	22	040	03	220400310000	6S	220406S10001
D-40P	00	040	P1	00040P110000	PS	00040PS10001
DC-8379	00	040	90	008379010000	9S	008379S10001
D-2210	21	221	no barcode	no barcode	no barcode	no barcode
D-2440	21	240	01	212400110000	0S	212400S10001
D-2441	21	241	01	212410110000	0S	212410S10001
FR-127	21	127	01	211270110000	2S	211272S10001
FR-147	21	147	01	211470110000	0S	211470S10001
D-41	21	041	01	210410110000	2S	210412S10001
D-41ES	22	041	07	220410710000	8S	220418S10001
D-41P	00	041	P1	00041P110000	PS	00041PS10001
FR-127F	21	127	03	211270310000	4S	211274S10001
D-65	21	065	01	210650110000	0S	210650S10001
FR-165	21	165	01	211650110000	0S	211650S10001
FR-900A	22	900	A1	22900A110000	AS	22900AS10001
FR-900NP	22	900	NP	22900NP10000	NS	22900NS10001
FR-900P	00	900	P1	00900P110000	PS	00900PS10001
FR-900Q	22	900	Q7	22900Q710000	QS	22900QS10001
D-20E	21	NA	no barcode	no barcode	no barcode	no barcode
D-30E	21	NA	no barcode	no barcode	no barcode	no barcode
D-40E	21	NA	no barcode	no barcode	no barcode	no barcode
D-41E	21	NA	no barcode	no barcode	no barcode	no barcode
D-65E	21	NA	no barcode	no barcode	no barcode	no barcode

Physical Aspects and Specifications *of* Substitute Forms (con't)

D. Summary of the Technical Form Requirements and Their Actual Positions

1. Registration marks (Targets)

- ◆The vertical and horizontal edges of the registration marks must be the same length of 1/4 inch long, 1/16 inch thick, with a quiet space outside of each mark measuring at 1/4 inch wide.
- ◆Top and bottom right registration marks should extend from the middle of column 78 (78.5) over to the end of column 80. The bottom left registration mark should start in column 6 and extend over to the middle of column 8.
- ◆The bottom of the horizontal line of the **top registration mark** should rest on line 4 of the grid.
- ◆The bottom of the horizontal line of the **bottom registration mark** should rest at the bottom of line 63.

2. Barcode

- ◆The barcodes should all have the same height and length. Measuring only the vertical bars, each barcode should be 1/2 inch tall, positioned from the top of line 4 to the bottom of line 6 on the grid and **exactly** 2/34 inches long, starting in the middle of column 48 (48.5) extending over to the end of column 75.

NOTE: All Software Developer/Vendor ID numbers must be pre typed in a 12 pt. Helvetica or Courier font on all substitute forms in the “Software Developer Use Only” box formally “Official Use Only” located under the barcode string. Refer to the D-40 Sub form example on page 13 for positioning. There are no exact placement positions for this field because of space availability of already designed forms. However, as long as this field falls under line 8 and extends anywhere from column 48.5 to 75 (length of the actual barcode), you will be within the scanning perimeters.

If you do not have a Vendor ID, contact the National Association of Computerized Tax Processors (NACTP) at 816-714-2567 or email president @nactp.org

Forms received without this field will cause delays in processing taxpayer’s returns.

3. Secondary Identification (Title fields)

The secondary identification title field includes the top Title text field.

- ◆The top title text field which includes a **12 pt Helvetica or Courier font** of the form year, form number and the word SUB should be positioned on line 4 of the grid and start in column 19. (The remainder of the form title can be the same font)

**2021 D-40 SUB Individual
Income Tax Return**



Secondary Identification (Top Title Text Field)

The top title text field which includes a **12 pt Helvetica or Courier font** of the form year, form number and the word SUB should be positioned on line 4 of the grid and start in column 19. (The remainder of the form title can be the same font)

**Software Developer Use Only
Vendor ID # 1234**

In the "Software Developer Use Only" field under the barcode string, pre type your Vendor ID # in a 12 pt. Helvetica or Courier font.

Barcode

The barcodes should all have the same height and length. Measuring only the vertical bars, each barcode should be 1/2 inch tall, positioned from the top of line 4 to the bottom of line 6 on the grid and **exactly** 2/34 inches long, starting in the middle of column 48 (48.5) extending over to the end of column 75.

Registration marks (Targets)

The vertical and horizontal edges of the registration marks must be the same length of 1/4 inch long, 1/16 inch thick, with a quiet space outside of each mark measuring at 1/4 inch wide.

The bottom of the horizontal line of the **top registration mark** should rest on line 4 of the grid.

Top and bottom right registration marks should extend from the middle of column 78 (78.5) over to the end of column 80.

The bottom left registration mark should start in column 6 and extend over to the middle of column 8.

The bottom of the horizontal line of the **bottom registration mark** should rest at the bottom of line 63.

5678

**Secondary
Vendor ID #**

Software Developer Responsibility

These guidelines are updated to reflect pertinent tax year form changes and to meet processing and legislative requirements. It is the responsibility of the software developer to submit substitute DC tax forms for approval based on the latest edition of the document.

The OTR primarily approves forms based upon a forms legibility, the accuracy and quality of the barcode and scan line, the precision of line numbers, and required information and margins. We do not review or approve the logic of specific software programs, or confirm the calculations output from these programs.

It is the responsibility of the software developer to ensure the accuracy of the calculations performed by the software program.

The software developer must inform its customers of the OTR's requirements as listed in this document. It is the software developer's responsibility to instruct customers to use the correct printer, paper weight, paper size, font, font size, and ink as required by the OTR.

Secondary Software Companies

Companies that purchase already **APPROVED OTR** forms from another software developer do not have to resubmit for approval, however if that company adds the logic to produce their own software package, making any changes to the already **APPROVED OTR** form, then they must gain approval of the forms from the OTR.

Secondary Software Companies should include their Software Vendor ID # in the lower left corner of each page as indicated on Page 13.

Agreement

Any person or company who uses substitute forms and makes all or part of the changes specified in these guidelines agrees to the following stipulations:

The OTR presumes changes are made in accordance with these guidelines and will not interrupt the processing of the tax return. **Should any of the changes prove to be not exactly as described, and as a result disrupt the OTR's processing of the tax return, the person or company agrees to accept the OTR's decision of whether or not to continue use of the form during the filing season.**

You or your company agree to work with the OTR in correcting noted deficiencies. Notification of deficiencies may be made by any combination of fax, letter, email or telephone.

Definition *of* Terms

Types of forms

Computer-generated substitute tax form

A tax form that is entirely designed and printed by the use of a computer printer, such as a laser printer on plain white paper. This form must conform to the physical layout of the substitute form grid, although the typeface may differ. The text should match the text on the substitute form grid as closely as possible; condensed text and abbreviations will be considered on a case-by-case basis.

Computer-prepared substitute form

A pre-printed form in which the taxpayer's information has been entered by a computer.

Continuous use forms

Forms without pre-printed tax years are called "continuous use" forms. Continuous use forms are revised when a legislative change affects the form or a change is necessary to facilitate processing.

Manually-prepared form

A pre-printed form in which the taxpayer's tax information is entered by a person using a pen or pencil.

Official form

A pre-printed form produced by the OTR. Distinct characteristic is the green drop-out ink that this form was produced with.

Pre-printed pin-fed form

A printed form that has marginal perforations for use with automated and high-speed printing equipment.

Substitute form

A tax return that differs in any way from the official version and is intended to replace the entire form that is printed and distributed by the OTR. This term also covers approved substitute returns.

Supplemental schedule

A document providing detailed information to support an entry for a line(s) on an official or approved substitute form and file with a tax return. A supplemental schedule is not a tax form and does not take the place of an official or substitute form.

Specific form terms

Data entry field

All areas designated on a form for the insertion of data, such as dollar amounts, quantities, responses, check boxes, etc.

Format

The overall physical arrangement and general layout of a substitute form.

Graphics

These are generally line numbers, captions, instructions, special indicators, borders, rules, and strokes.

Item caption

The textual portion of each line on the form identifying the specific data elements required.

Line reference

The line numbers and letters used to identify each captioned line on the official forms and printed to the immediate left of each caption or data entry field

Sequence

The numeric and logical placement order of data. Sequence is an integral part of the total format requirement.