

Mississippi Guidelines for Providers of Substitute Tax Forms

Table of Contents

Approved Substitute Forms	2
Penalties Associated With Unapproved Forms	2
Provider Form Key	2
What Must Be Submitted for Approval	2
Deadlines for Submissions	2
Approval Process	3
General Form Standards	
Paper Specifications	4
Form Size	4
Ink Color	4
Fonts	4
Barcodes	4
Form Numbers	5
Registration Marks	5
Formatting Requirements	5
Printing Requirements	5
Instructional Text	5
Taxpayer Signature	5
Additional Information	5

Approved Substitute Forms

The DOR strongly encourages providers to read and understand the guidelines detailed in this document prior to submitting any forms to the DOR for approval. Substitute forms must be approved annually, even if no change has been made to the forms from the previous year. All providers of substitute forms must update their software package with any revised form yearly.

All substitute forms produced by software providers must be submitted to Mississippi Department of Revenue (DOR) for approval prior to being included in a software package for use by the general public. Any provider purchasing another provider's forms must submit those forms for approval. (Example: Company A with provider number 123 purchases forms from Company B. Company A must submit those forms for approval with provider number 123.)

Penalties Associated with Unapproved Forms

Any deviation from the approved substitute version of a form is subject to penalties. A penalty of \$25.00 per form in a return may be assessed to software providers who distribute unapproved forms, tax practitioners who improperly use substitute forms to prepare returns, or the taxpayer who submits the non-compliant return.

Each year DOR posts annual barcoded provider forms on its website. These forms should not be released to other software providers, practitioners or taxpayers for submission to DOR with a processing date before January 2nd. Release of these forms to the public is the responsibility of each software provider. All providers, practitioners, and taxpayers are subject to a penalty of \$25.00 per form. Individual Income Tax (IIT), Corporate Income Tax (CIT), Pass-Through Entity (PTE) and Withholding Income Tax (WIT) should not be submitted to DOR for processing before the annual processing date of January 2nd. Sales tax forms should not be submitted before August 2nd. Forms submitted before their processing date, even if they are approved, will be considered unapproved forms and will be subject to the penalties outlined above.

Provider Form Key

DOR provides a key for every form for providers to use to create their versions of the form. Each page contains a key with a 10x6 grid overlay. The key specifies the exact position of the barcode, registration marks and data capture areas along with the proper format for all data fields. Alpha fields are represented by Xs, alpha numeric fields are represented by a combination of Xs and 9s and numeric fields are represented by 9s. The maximum length of each field is represented by the number of Xs and/or 9s shown.

What Must Be Submitted for Approval

Two (2) copies of each form must be submitted for approval as follows:

1. One version of each form with every field completely filled out to the maximum length. This version should have a value in every field that contains the corresponding format of X, X9 or 9 as indicated on the key. This copy, in addition to helping us judge data placement, indicates to MDOR that you as a provider are aware of the maximum field lengths and will not allow a return to be printed in excess of those lengths.
2. One version of each form containing simulated taxpayer data. This version should contain the data that would be prepared for the taxpayer to be mailed to DOR. Please include data in as many fields as possible in your simulated data.

Approval Process

1. Provider downloads the Form Key from:
 - Providers must retrieve the Corporate, Pass-Through Entity, and Individual forms from: <https://taxadmin.kiteworks.com>
 - Providers must have a User ID and Password to access the DOR Provider Forms for Withholding, Sales & Use forms. That User ID and Password are entered at the following address: <http://www.dor.ms.gov/Pages/NACTP-Members.aspx>
 - If you do not have a User ID and Password, contact the Forms Coordinator.
 - Form Keys are available as Adobe PDF files – they will not be mailed.

2. Provider sends a submission packet for approval.
 - Sales Tax Forms shall be submitted for approval by July 15th of each tax year.
 - Income, Corporate and Withholding Tax forms shall be submitted by December 1st of each tax year.
 - The method for all approvals is PDF format sent to ProviderForms@dor.ms.gov
 - Providers may submit all forms within a tax type (IIT, CIT, and PTE) in one email to expedite the approval process. Providers are asked to only include forms of one tax type(1 email for IIT, 1 email for CIT, 1 email for PTE) in each email. Please submit each individual form as a separate PDF file that includes both your full field and simulated data copies.
 - Submissions should contain all forms from the same tax type. You should not submit Individual and Corporate forms together in the same submission.
 - Forms will be reviewed for approval as they are received.
 - Forms should be submitted with the following naming convention:

80-105(100)

The first part is the form number, in this case 80-105, while the second part is the 3 digit provider number assigned to the company by the state.

3. Communication to the Provider regarding form approval status.
 - Upon receipt of the submission, DOR will send an email acknowledging receipt of the submission before the approval process begins.
 - When the approval process is complete, the provider will be notified by email of the approval or disapproval of each submitted form.
 - Our approvals/disapprovals will be sent in the form of a PDF file. The top right of the first page of the PDF will have an electronic stamp of either Approved or Not Approved.
 - Forms marked Not Approved will have the corrections marked on them and must be corrected and resubmitted for approval.
 - Approvals are valid for one tax year.
 - If after the forms are approved there is a problem with the forms that the taxpayers are submitting, it may be required that software providers submit their software for inspection.
 - It is the goal of DOR to respond to approval requests within 7 business days of receipt of the forms. We encourage and welcome any questions and/or feedback you can provide us on how to simplify and improve this process.

4. Approved Providers will be posted on the DOR website.

When a provider submits a form for approval, that form will be added to the list of supported forms for that provider. Every form (per tax type) that is submitted will be marked as approved or not approved. Forms that are approved show the actual approval date and those that are not will be blank. This listing will be updated on a regular basis during the approval season and the date of the last update will also be shown. If at any time you see a discrepancy in what we show as approved/not approved, please let us know.

5. Approved forms should not be released to the public until the appropriate time.

When a form has been approved, it is approved starting at the appropriate time for its process date. For Sales Tax, newly approved forms should be released with a processing date of August 1st to coincide with the due date of the July period forms. For Individual, Corporate, and Withholding forms, newly approved forms should be released to the public after January 2nd.

If the Mississippi Department of Revenue receives new forms before the above dates, they will be unable to be processed, and those forms will be treated in the same manner as Unapproved Forms, subject to the same fines as outlined in that section above.

General Form Standards

Paper Specifications

Size - Forms must be designed on 8.5 x 11 inch paper.

Weight - The minimum recommended paper weight is 20 pound bond.

Color - White provides a high degree of legibility and contrast and is the recommended color.

Form size

The standard form size is 8.5 x 11 inches unless otherwise specified.

Forms that are specified as coupon size include a line at the bottom indicating where the taxpayer must cut the form. Failure to cut the return to the correct size may result in a penalty to the taxpayer. Please include this requirement in the instructions you provide to the taxpayer.

Ink color

Black ink is required.

Fonts

Courier New 12 point font is recommended for information placed onto the form.

Barcodes

The barcode must be of type 2 of 5 interleaved.

The barcode is positioned .5 " from the top and left edges of the page. Exact positioning of the barcode is required.

The barcode number is a 12 digit number made up of the following numbering

scheme: Example: Form 80-105-17-3-1-222

80 - Tax
Division Prefix
105 - Form
Number

15 - Year of Form
3 - Version
within the Year
1 - Page Number
XXX - Provider Number - assigned to each software vendor by DOR

This is page 1 of the 2015 Resident Income Tax form, produced by the provider assigned the number 222.

Form numbers

The form number must be printed in full on the form above the barcode. Form numbers are provided on the forms posted on our webpage. The assigned provider number must be obtained from our Forms Coordinator at ProviderForms@dor.ms.gov. You should place the provider number assigned to your organization in the barcode on the sample forms submitted to DOR for approval. If you purchase forms from another software provider, your Provider Number must appear in the bottom left corner of the forms. The form vendor's number remains in the barcode and full form number.

Registration Marks

The length and thickness should match the sample forms provided on our webpage. Exact positioning of registration marks is required.

Formatting Requirements

Alpha and alpha numeric fields are left justified. Numeric fields are right justified. All amount fields should be rounded to the nearest dollar. Lines and check boxes should not be included. Commas should not be included in numeric fields. Decimal points should only appear in percentage fields if indicated by the key.

Printing Requirements

All forms must be printed simplex (single-sided). Double sided forms are not acceptable. All returns submitted must be originals. Photocopies of a return are not acceptable.

Instructional Text

Instructions furnished by DOR should be provided to the taxpayer. Do not submit instructions back for approval.

Taxpayer Signature

All tax returns must be signed by the taxpayer(s). Any signature on substitute or computer-generated forms must be the original.

Additional Information

Several providers add their own internal numbers to the forms. This practice is acceptable as long as the numbers do not interfere with the barcode, registration marks or data capture fields.