Tax Year 2021
Montana Department of Revenue

Specifications for Reproducing Substitute Scannable Tax Forms And Payment Vouchers

(9/09/2021)

Table of Contents

* **If you are submitting Montana Official Tax Forms as substitute forms, only these specs are applicable.**

Contact Information:
Email MTDORsubstituteforms@mt.gov

Developer Specifications, Forms Change Log, and Draft Forms are available through the Federation of Tax Administrator's (FTA) State Exchange System (SES).

2021 Tax Season - What's New or Changed

Form Changes

The TY2021 Montana Form Change Log document explains the changes made to each of the Montana tax returns with each of the worksheet tabs. Use the testing templates to confirm data placement changes for TY2021.

Change Log
Change logs are available on SES.
Pre-submission form validation: Prior to submitting tax forms for review, the department requires all vendors to test their forms using our "Test Template" layers. The test template layers will be made available on SES. Testing procedures are included as Addendum 1 to this spec. If it appears a submission was not tested prior to being submitted, the submission will be rejected and returned.

2021 Tax Season – Key Reminders

Vendor forms must be submitted via email, in PDF format to MTDORsubstituteforms@mt.gov. Prior approval is required from the department if a vendor cannot submit via email. See Section 3.1 for more information.
Limit submissions to one form type per email. Do not combine form types within one submission. We request all test scenarios for each form be submitted in one PDF file per form title. See Section 3.1 for more information.
Free formatted repeating pages with additional information are not accepted. If you need to report additional information and don't have room on the form's main pages, see Section 5.10 for detailed specifications on how to report.
Do not allow your software to mask or encrypt IDs. If your software masks or encrypts IDs, offer the user the ability to turn off the masking/encrypting function. If an ID is masked, it may result in completed tax forms submitted by the public, being rejected by the Montana Department of Revenue.
Review forms thoroughly for text, tax table, and line instruction changes. Vendors are responsible for the text provided to their users. Text, tax table, and line instructions will not be reviewed by the Department.

Spec Change Log

DATE	***CHANGE***
	-

1. Overview *

A substitute tax form is a computer-generated tax form produced by a software developer or payroll provider, for use in lieu of the Montana's official form. To improve accuracy and efficiencies, please encourage the use of electronic filing and payments.

High-level overview of process for vendors:

1. Complete and submit Montana Vendor Registration form. See Section 2 for more information.
2. Obtain Specifications, Final forms, and Testing Templates from SES.
3. Develop forms per specifications.
4. Validate data placement on forms using the Testing Templates. See Addendum 1 for more information.
5. Submit forms to the department for approval.
6. If necessary, make changes/corrections. See Section 3.4 for more information.

Software developers must comply with the required specifications within this document for each form to be considered approved for use. Do not provide draft or preliminary forms to the public prior to approval. Failure to follow the specifications may result in completed tax forms submitted by the public being rejected by the department.

2. Vendor Registration Requirements *

Primary and secondary vendors are required to submit a Montana Vendor Registration form prior to submitting forms for approval.

A **primary** vendor is defined as a vendor who is creating a substitute form.
A **secondary** vendor is defined as a company that is not creating the form but is using another vendor's substitute form in their software package. This includes using Montana's official gridded form in the software.

Identify which forms you intend to support and include in your software. Indicate which pages of the form your software does not support. Product supported forms are required to match the Montana LOI.

If you have a previously assigned two-character MT Vendor ID, provide it on the registration so you can continue to use the same ID. If you don't have a Vendor ID from a previous tax year, leave the field blank and we will assign you one. The MT Vendor ID will be used within each barcode and must be printed near the bottom left or right target (depending on the document) to identify where the form originated from. See Section 5.8 for more information.

Email your registration to MTDORsubstituteforms@mt.gov with the subject line "Vendor Registration".

- Once registered, developers will receive confirmation when forms are available on SES**.**
- SES is a standardized way for Montana to securely provide files to developers re-creating substitute paper tax forms. If a software company doesn't currently have access to SES, they need to request it by sending an emailto support@taxadmin.org. If your company is already registered, you should have access.
- Once final forms have been posted to SES, developers can start developing and submitting test forms.
- Submissions will not be accepted until the form(s) are posted as final on SES. Not all final forms and instructionswill be posted at once, they will be posted as they are completed by the department.

3. Approval Process *

Primary and secondary developers/providers are required to submit test samples as defined in this section. The primary vendor forms must be approved before the secondary vendors can begin submitting test documents. Forms are required to be approved each year.

Do not develop substitute forms based on the previous tax year's forms or from the department's public website.

3.1 Submitting Forms * *Updated Information*

- Vendor forms must be submitted via email, in PDF format to MTDORsubstituteforms@mt.gov.
- Combine all test scenario files for each form type into **one PDF** file per the form title.
- **Naming convention: VendorSourceCode_FormTitle_Scenarios** Example: GN_Form2_FF_3Variable
- Do not encrypt or mask IDs on test forms. Test forms with masked ID's will be rejected.
- Photocopied, scanned, or faxed submissions will not be accepted, because the image becomes skewed, changingthe dynamic of the targets in comparison to the data. Drop out lines also become darker on photocopies, and they no longer drop out.
- Submit substitute forms as you develop them. Do not hold each test packet until all forms are developed.
- Limit submissions to one form type per email. Do not combine form types within one submission.
  - Example: Email 1 - Form 2 submission
    Email 2 - FID-3 submission, etc.

Each test submission must include all pages of the form and be in page order. Indicate which pages of the form your software does not support. If you do not list non-supported pages, we will assume the page is missing, andyour submission will be rejected.

- Example: Full field test form pg. 1-8: Page 7 is not supported.
  Variable data test 1 – pg. 1-8
  Variable data test 2 – pg. 1-8
  Variable data test 3 – pg. 1-8

- The subject line of the email should include the MT Vendor ID, form name, and whether it is an initial submission or a resubmission.
  - Example: MT-P5, Form 2, Initial Submission
    MT-P5, Form 2, Re-Submission 1
    MT-P5, Form 2, Re-Submission 2
- If you are using Montana's Official forms in your software package, you must submit the gridded form for approval. Turn off the text layer and put X's or 9's in the data fields. Leave XX on the barcode and print your vendor ID near the bottom left or right target.

3.2 Submission Requirements *

- You are not required to submit non-barcoded forms or form instructions; approval is not required.
- Completely blank forms are not required. Some blank fields on variable data samples are acceptable. The following sample forms are required for each submission approval:

Individual Income Tax: Form 2 *(All pages of the Form 2 are required)*

- One full field sample of all pages. Populate variable data fields with X's or 9's in every field.
- Three (3) variable data test samples.
- Form 2
  - One of the three (3) variable data test samples must include 7 dependents. List 3 dependents on page 1, and the other 4 dependents on an overflow sheet. Do not print "SeeAttached" in the page 1 dependent section. See Section 5.10 for more information.
  - One of the three (3) variable data test samples must include pages 1, 2, 10, and 11 only (formerly 2EC). The ability to produce the Home Owner Elderly/Renter Credit is required.

Pass Through: PTE (Including Schedule K-1) and DER-1

- One full field sample of all pages. Populate variable data fields with X's or 9's in every field.
- Three (3) variable data test samples.
  - PTE (Including Schedule K-1)
    - One of the three (3) variable data test samples must include 20 participating owners on Schedule IV. Repeat page 5 as many times as needed to include all information. The
      - page 5 barcode will remain the same on all page 5s. See section 5.10 for more information.
  - DER-1 – One of the three (3) variable data test samples must include 2 owners.

Corporate: CIT

- One full field sample of all pages. Populate variable data fields with X's or 9's in every field.
- Three (3) variable data test samples.

Fiduciary: FID-3 (Including Schedule K-1)

- One full field sample of all pages. Populate variable data fields with X's or 9's in every field.
- Three (3) variable data test samples.
- FID-3
- One of the three (3) variable data test samples must include a total of 16 beneficiaries. Repeat page 5 as many times as needed to include all information. The page 5 barcode willremain the same on all page 5s. See section 5.10 for more information.

Wage Withholding Tax Reconciliation: MW-3

- One full field sample of all pages. Populate variable data fields with X's or 9's in every field.
- Three (3) variable data test samples.
- One of the three (3) variable data test samples must include a total of 70 payments. Repeat page 2 as many times as needed to fulfill the 70-payment requirement. The page 2 barcode will remain the same on all page 2s. See Section 5.10 for more information.
- Montana law requires the MW-3 be filed no later than January 31 of each year. Vendors reproducing the MW-3 will need to take the filing due date into account when submitting forms for approval. MW-3 submissions will not be reviewed after January 15.

Vouchers: IT, SB, PR, CT, FID, DER, and MW-1

(Please encourage electronic payments before offering the voucher as a payment option.)

- One full field sample of all pages. Populate variable data fields with X's or 9's in every field.
- Three (3) variable data test samples for each voucher type.
- The Montana Department of Revenue voucher instructions must be printed on the vouchers' top portion. If the instructions are not printed at the top of the voucher, the submission will be rejected.
- The cut line is located between grid rows 42 and 43

Supplemental Barcoded Forms: ETM and PT-AGR

- One full field sample of all pages. Populate variable data fields with X's or 9's in every field.
- Three (3) variable data test samples.

Note: The following non-barcoded forms do not require scanner approval. A gridded version is provided to help with data placement as they are required to be filed when used to generate calculations applied to a tax return.

2441-M, AEPC, AFCR, BBSC, CC, CIT-UT, DCAC, ECC, ELC, ENRG –A, ENRG –B, ENRG –C, EST- I, EXPT, FRM, FTB, HI, IUFC, MINE-CRED, NEXUS, QEC, RCYL, VT.

3.3 Process After a Form is Submitted for Approval *

The entire form packet will be reviewed for the following:

- Submission includes one full field sample and three variable data samples, with all pages of form (Exception: Vendor indicated they don't support certain form pages). If all pages are not included, the form will be rejected.
- Tax Year is correct.
- Targets are solid black and placed correctly.
- Font type is Courier or Courier New.
- Font size is 10 pt. (Exception: Vendor can only reproduce 12 pt.).
- Barcode is printed correctly, has the correct vendor ID for the last two digits (or XX for vendors using Montana official forms), scans correctly, and there's at least ¼ inch whitespace on all sides.

- MT Vendor ID and date are on each page.
- The Vendor ID and date are printed near the bottom left or right target, on each page of the form.
- All variable data is within the proper grid alignment.
- How the forms perform in our scanning system on a field by field basis.

Note: Spelling and grammar will not be reviewed by the department.

Once the form packet is reviewed, you will receive an email notification identifying whether or not the form is approved or rejected. If rejected, the department will explain on a PDF form mark-up how the form needs to be changed.

3.4 Resubmission Requirements *

Resubmissions follow the same requirements as initial submissions. All pages of the form must be re-submitted, even if there was no change to certain pages. See Section 3.2 “Submission Requirements”.

4. 1D Barcode Specifications

The department requires the following specifications for producing barcodes:

- 39 Format (3 of 9)
- Wide to narrow ratio of 3:1
- Barcode size must be 24 pt.
- The white area around barcodes must be at least ¼ inch on all sides of the barcode. If barcode is located onthe bottom of the page, a ½ inch margin is required below barcode.
- Location has been identified on each form and page. See document for exact placement.
- Alpha characters must be upper case.
- If barcodes are unreadable after printing submitted PDF files, paper copies may be requested in lieu of PDFs.
- Reprint the barcode in Courier or Courier New font, 10 pt., below the 1D barcode. This can be within the ¼ inchmargin white space but cannot be touching the 1D.

17EP01XX

The barcode should contain 10 characters as follows. Reference PDF documents for the specific barcode for each form and page. Do not alter the first 6 characters of the barcode.

Digit placement	Description
1	Start = *
2 – 3	Year
4– 5	Form ID (See barcode on document)
6 – 7	Page # (2 digits see barcode on document)
8 – 9	→If 01 is printed on the Final form, use 01 and print your MT Vendor Id near the bottom right target. →If XX is printed on the Final form, replace the XX with your MT Vendor Id in the barcode. Examples shown below.
10	End = *

Do not edit barcodes ending in 01

17EP0101

Primary vendors creating substitute forms: Leave the first 6 characters as they are and replace XX with your MT Vendor ID.

17EP01XX

Barcode Characters: Do not alter or change the first 6 characters of the barcodes on any form. The only part of the barcode that can be altered is the last two characters. Payment voucher barcodes all begin with 13. The MW-3 and the PT-AGR forms begin with 16. The ETM begins with 17. All other barcoded forms begin with 19.

QR Code Specifications

The https://tap.dor.mt.gov QR code is .75 x .75 .jpg image located under the "Quickly pay for e-filed or paper filed returns" header. It is located approximately 2.2 inches from left margin and corresponding vertical grid space 27-28. The left margin measurement begins on vertical grid space 5.

Primary Vendor – Re-creating & Submitting Substitute Forms:

If a barcode ends with XX, replace the XX with your MT Vendor ID.

- ✓ If your forms are not used by secondary software vendors, print your MT Vendor ID, and the date the page was last edited or published, near the bottom left or right target.
- ✓ If you release your forms to secondary vendors, do not print your MT Vendor ID and the date at the bottom of each page, because the secondary vendor is responsible for printing their MT Vendor ID and the date.

Secondary Vendor – Using & Submitting Primary Vendor Substitute Forms:

If the barcode ends with XX on the primary vendor's form, the primary vendor will replace the XX with their MT Vendor ID. Leave the barcode as is and do not alter it.

- ✓ Print your MT Vendor ID near the bottom left or right target, so we can identify you as a secondary vendor.
- ✓ Print the date the page was last edited or published, near the bottom left or right target.

Primary or Secondary Vendors - Using Montana's official gridded forms:

↓ If the barcode ends with XX, leave the barcode as is and do not alter it.

- ✓ Print your MT Vendor ID and the date the page was last edited or published, near the bottom left or right target.

5. Formatting Requirements *

Specific formats are required on all substitute tax forms due to the conditions set forth by our scanning and data entry software. Submissions will be rejected if formatting and spacing requirements are not met.

5.1 Targets

- Each page of barcoded forms must have three targets, following the specifications below. The targets mustbe the same size and placed exactly as they appear on the original form.
- Square Shape, Size = 1p3 X 1p3
- There will be a total of three targets on each form, with two of those targets placed at the bottom of each form page. There are instances where the two bottom targets are located mid-page. These are exceptions tothe rule and may be moved to look like the official form.
- Location of each target is defined on the grid
  - Top-left or top-right
  - Bottom-left
  - Bottom-right
- Targets must be solid black

- Match the margins according to the final forms (½ inch).
- Clearance of 1/2 inch is not always attainable around each target.

5.2 Grid & Spacing Between Entry Lines

Grid:

- x 10 character
- rows per vertical inch (pica spacing)
- 10 characters or columns per horizontal inch (10-pitch spacing)
- All grids should be printed on 8 ½ x 11 paper. When printing make sure the “shrink to fit” option is not selected, and page scaling is set to “none”.
- First vertical printable line: Column 6
- Last vertical printable line: Column 80
- First horizontal printable line: Row 4
- Last horizontal printable line: Row 64
- Data fields must comply with the grid spaces allocated. Each form is provided with a grid overlay.
- Barcode must comply with the grid spaces allocated. Do not stretch or minimize the size of the barcode.

Spacing:

Main tax forms and payment vouchers: Fields and spacing are defined on a grid. See documents.
Supplemental barcoded forms: Fields and spacing are defined on a grid.
Non-barcoded forms: Must appear similar to the original form; be neatly organized and easy to read. Do not submit non-barcoded forms. Approval is not required. A grid is provided to help vendors with data placement.

5.3 Font Type & Size *

Variable Data: We ask that all variable data fields have a 10pt font size. If this isn’t an option for the vendor, 12pt font size is acceptable. All variable data fields must use Courier or Courier New font type. Use only upper-case letters.
Static Data (form text): Discretion of developer, but must appear similar to original form, be neatly organized and easy to read. Recommended sizes are between 6-14 pt. Be sure static text lines don’t interfere or overlap with variable data fields. Adjust the static text font size if needed.
Ensure that end-users cannot change the font size of the data they enter on the forms.

5.4 Paper Formatting

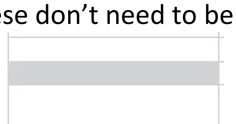
Margin Requirements: There must be a ½ inch margin on all sides of each page of each scanned form.
Paper Size: Reproduced or substitute forms must be the same size as the Montana official forms and should be printed on 8 1/2-inch x 11-inch paper.
Grade & Color of Paper: White, unlined paper. Recommended weight = 20 # (pound) paper.

5.5 Ink Color *

Static data, as well as variable data and text, should be printed in black ink.

5.6 Shading & Unique Logos

Many areas of the original forms (other than variable data boxes) contain grayscale shading and unique logos. These don’t need to be replicated:



5.7 Printing Requirements *

Software must inform taxpayer to:

- Send the original printed form, not a photocopy, for processing. Photocopied tax forms will not be accepted by the department.
  Use black ink only and indicate their ink cartridge should be capable of producing a solid image.
- Some printers may distort PDF files. To prevent printing problems, print settings should have "Actual Size" and "Portrait" checked. If possible, lock the print setting & do not allow user to change.
- Printed forms must not contain any vendor watermarks.
- Suggest to the end users they print their forms using Adobe.
- The department's voucher instructions are required to be printed on the vouchers' top portion.
- The department requests developers/providers configure their software to default as printing only populated/applicable pages of the Form 2.
- To assist the Department in quickly processing paper tax forms, print the documents in order as detailed below.
  - If your software has limitations and you are not able to follow this request, let us know. Approval is not contingent upon this request. Only print the documents marked with * if they are applicable to the client.

<u>Required form pages printing order (first to last printed pages)</u>

<u>Form 2</u>

1. **Voucher*
2. Page 1-2
3. **Page 3-8*
4. **Page 9 - repeat page if necessary*
5. **Page 10-12*
6. *Media claim Page 1 only – repeat if necessary*
7. **Additional Dependents*
7. **Supplemental forms*

<u>DER-1</u>

1. **Voucher*
2. Page 1-2
3. **Page 3*
4. **Page 4*
5. **Supplemental Forms*

<u>MW-3</u>

1. **Voucher*
2. Page 1
3. **Page 2 - repeat page if necessary*

<u>CIT</u>

1. **Voucher*
2. Page 1-4
3. **Page 5*
4. **Page 6-8 - repeat pages if necessary*
5. **Page 9*
6. *Media claim Page 1 only – repeat if necessary*
7. **Page 10-15 – Image Only – not tested*

PTE

1. **Voucher*
2. Page 1-2
3. **Page 3-4*
4. **Page 5 – Attach additional page 5’s (do not need to send in with tests)*
5. **Page 6*
6. **Page 7-8 - repeat pages if necessary*
7. **Page 9-10*
8. **MT K-1(s) - repeat page if necessary*
9. *Media claim Page 1 & 2 – repeat if necessary*
10. *Additional Page 5s*
11. **Supplemental Forms*

FID-3

1. **Voucher*
2. Page 1-3
3. **Page 4*
4. **Page 5 - repeat page if necessary*
5. **Page 6-7*
6. **MT K-1(s) - repeat page if necessary*
7. *Media claim Page 1 & 2 – repeat if necessary*
8. **Supplemental Forms*

5.8 Vendor Identification *

Your MT Vendor ID is emailed to you in your registration confirmation.

- Even though the barcode on forms may contain your MT Vendor ID, all forms must have your MT Vendor ID and date printed near the bottom left or right target on each page of the form.
- Preferred date format is MMDDYYYY but other formats for Section 5.8 only are acceptable & no approval isrequired.
- If a form requires revisions after you print the initial form development date, only edit the date on the particular page that is revised. If you can only edit the date across all form pages, this is acceptable.
- Only edit the date when revising barcode, variable data placement or targets. Editing static text does not require the date to be edited, because it does not affect processing the return.

5.9 Department Use Only Boxes

The dimensions, configuration, and placement of the "For Department Use Only" boxes on some forms must be the same as the Montana official forms.

5.10 Reporting Additional Information *

Free formatted repeating pages with additional information are not accepted. If the official forms don't provide enough space to encompass all data provided by the taxpayer, replicate that particular page as many times as needed. The barcode must remain the same.

Exception: Form 2 - To report 4 or more dependents, create a document similar to the example shown below.

Document must include:

- ✓ First Name
- ✓ Last Name
- ✓ Social Security Number
- ✓ Relationship
- ✓ Disabled Checkbox Indicator

Do not include a barcode

Example: Form 2 Additional Dependent Reporting

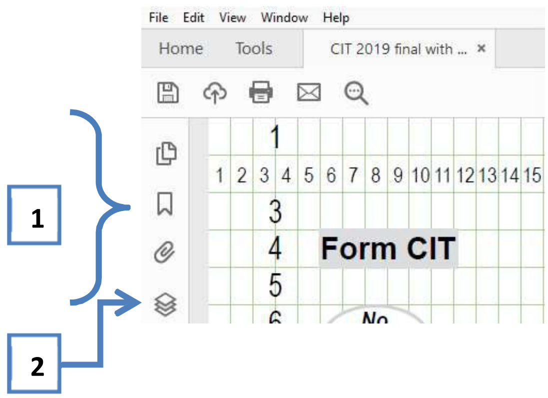
	First Name	Last Name	SSN	Relationship	Disabled
1					
2					
3					

5.11 Viewing Layers in Adobe

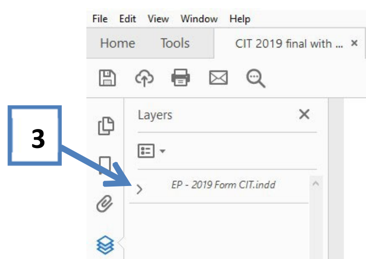
Information is stored on different layers of the Montana Tax PDF forms. You can examine the layers and show or hide the content associated with each layer. Items on locked layers cannot be hidden.

1. The Navigation Pane and Buttons on the left side of the screen must be present for you to view layers. If the buttons are not visible, right click on the image & select “Show Navigation Pane Buttons”.

2. Select the Layers button. If not shown, right click on the Navigation bar & select the “Layers” option to display it.

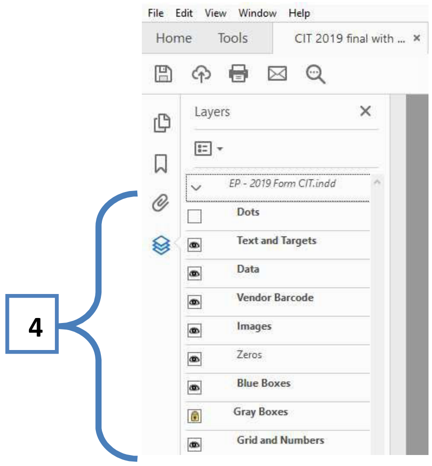


Select the ">” button next to the form name.



3. You may now select which layers you want visible by selecting the “eye” next to the applicable layer.
   - The “Dots” layer is for department use only and can be disregarded by vendors.
   - The “Text and Targets” layer contains static data and targets.
   - The “Data” layer demonstrates the data location for vendors to reproduce.
   - The “Vendor Barcode” layer contains the barcode ending in XX for vendors to reproduce and replace the last 2 characters, if necessary.
   - The “Images” layer contains images we print on a form, but vendors are not required reproduce (i.e. No staples,QR codes).
   - The “Zeros” layer represents the location of cents field if it’s a hard coded “00”. Vendors shall include the cents when printing the form only for fields that have a dollar amount equal to or greater than $1.00. If the amount is
   - $0.00, they don’t need to display the data.
   - The “Blue Box” layer demonstrates the test layer for vendors. It should not be produced on the final form.
   - Separate testing templates will be posted on SES for vendors to use as an internal quality assurance verificationbefore sending the form to DOR for approval. See Addendum 1 for more information.
   - The “Gray Box” layer contains the gray lines used on our web version for taxpayers to print. Vendors should disregard this layer completely.

- The “Grid and Numbers” layer contains the 6x10 grid layer to help vendors identify the exact location of data, text, barcodes, and targets to produce the form accurately.



6. Form Line Entry Requirements *

6.1 Name, SSN/FEIN/PTIN, Address & Phone Information Requirements *

Use upper case letters in all fields that contain alpha entries. Do not use periods, commas, or special characters (except for a hyphen in the name field). See Section 6.4 for special characters.

- Do not stack names on top of each other in one entry box.
- Social Security Numbers, FEINs, and PTINs must be formatted with no spaces or dashes. Do not mask or encrypt IDs.
    - SSN: 999999999 FEIN: 888888888 PTIN: P77777777
- Zip codes can be just 5 digits. If the zip extension is used, do not include a dash or spaces.
    - Example: 12345 or 123456789
- Phone Number should be formatted as 999 999 9999, with spaces only. Do not use parentheses or dashes.
- Address must contain the taxpayer’s current mailing address. If an address has changed, the Change Address box should be checked (only applicable to MW-3).

6.2 Amount Entry Field Requirements *

- Do not use or allow commas in amount fields.
- Negative numbers must be indicated by a hyphen “- “, before the amount. Do not use parentheses or brackets as negative indicators.
- Do not replicate the % sign at the end of a percentage amount within the data field.
- Preprinted zeroes are required on any field with any amount greater than 0.00 where penny data fields are not provided.
- Forms are formatted with a space between the dollar amount and the cents amount except for where space is limited.
- Use whole numbers only (except Form MW-3 and MW-1 voucher. See Additional Amount Entry Field Requirements below.)
- All amounts filled in on forms and vouchers (except Form MW-3 and MW-1 voucher) should be rounded to the nearest dollar. Drop amounts under 50¢ and increase amounts that are 50¢ or more to the next dollar.
    - Rounding Example: $203.49 becomes $203.00

        - $203.50 becomes $204.00
- Use a blank space to separate the dollars and cents.
    - Example: $125.00 becomes 125 00
- Do not use dollar or cent symbols, commas, or decimals, in dollar amount fields.
    - Example: $2,033.00 becomes 2033 00

Payment vouchers

- Dollar amounts should be rounded to the nearest dollar.
- Populate cents with 00
- Use a blank space to separate the dollars and cents.
        - Example: $125.00 becomes 125 00
- Do not use dollar or cent symbols, commas, or decimals, in dollar amount fields.
        - Example: $2,033.00 becomes 2033 00

Additional Amount Entry Field Requirements

MW-3 form and MW-1 voucher

- Do not round the dollar amounts on the MW-3 form and MW-1 voucher.
- Do not use dollar or cent symbols, commas, or decimals, in dollar amount fields.
        - Example: $203.39 becomes 203 39

6.3 Date Entry Formatting Requirements *

- All date entry formats must be MMDDYYYY.
- Do not use slashes, dashes, or spaces in the date.
- Correct Format: 01012021

  Incorrect Formats: 01/01/2021, 01-01-2021, and 01 01 2021

6.4 Special Characters *

Special characters are not allowed in any variable data field on the form, except a hyphen in the name and address field, or a hyphen indicating a negative number. Special characters include:

,	#	$	¢	%	( )	/	.	-
Comma, number sign, dollar sign, cent sign, percentage, brackets, slashes, decimal, and hyphen (except for a hyphen in the name and address field, or a hyphen indicating a negative number).								

6.5 Form Instructions *

Vendors must provide and include Montana tax form instructions in their software, for their clients. Do notsubmit instructions to the department for approval.

7. Voucher Tax Form Specifications *

The department's voucher instructions are required to be printed on the vouchers' top portion. Submissions without the instructions will be rejected. The department requests developers/providers configure their software to produce only the current voucher version for all tax years. Vouchers with a barcode beginning with 00, 11, and 12 cannot be processed in our scanning software.

7.1 Guidelines *

- Voucher submissions follow the same guidelines as all other bar-coded forms.
- Test Submissions – See Section 3.1 and 3.2.
- Approval Process – See Section 3.3.
- Barcode Specs – See Section 4.
- Formatting Requirements – See Section 5.
- Form Line Entry Requirements – See Section 6.
- Submissions must have – Barcode, targets, document header, text fields and data.
- Cut line on payment vouchers is located between rows 42 and 43.

Important:

- Do not alter the size of vouchers.
- Do not alter the address on payment vouchers.
- Do not print the due date in the period ending date field. This causes payments to stop for manual review.
- IT, FID, CT, SB, PR, DER
  - Only one check box on the left can be marked at a time (exclusion for full field test vouchers).
  - The period end date is the tax period end date, not the due date. IT vouchers should always have a Period End Date of December 31st followed by the tax year they are paying unless in the rare instance they are fiscal filers.
  - Annual filers use the last day of the year, and fiscal filers use the last day of the fiscal year, i.e.; the last day of the month the fiscal year ends in.
- MW-1 – accelerated filers use the payroll pay date, monthly filers use the last day of the month, annual filers use the last day of the year.
- Vouchers are not interchangeable between forms.

MW-1 voucher corresponds with MW-3	SB voucher corresponds with form PTE
IT voucher corresponds with Form 2	PR voucher corresponds with form PTE
FID voucher corresponds with form FID-3	DER voucher corresponds with form DER-1

CT voucher corresponds with form CIT	

7.2 Grid Coordinates & Layers

See voucher template for layout of each voucher.

8. Electronic Mandates *

Form PTE

- ✓ Since January 1, 2014, a partnership that has more than 100 partners during the tax year, is required to file the Montana Form PTE electronically. Vendors supporting the PTE must enable a message to the user, stating “If you have more than 100 partners during the course of the tax year, you must file the Montana form PTE electronically”.

Vouchers

- ✓ Payments of $500,000 or more must be made electronically.

9. Checklist for Submitting Substitute Forms *

- ❑ Submissions include:
  - one full field sample
  - three variable data samples
  - all pages of the form
  - list of any pages of the form that aren't supported
  - only one tax type per submission
- ❑ Targets are solid black and placed correctly
- ❑ Correct Tax Year is printed on each tax form
- ❑ Font size is 10 pt. (Can be 12 pt. if vendor can't use 10 pt.)
- ❑ Font type is Courier or Courier New
- ❑ Formatting is correct and special characters are not placed within SSNs/FEINs, zip codes, dates, percentage fields and dollar amount fields
- ❑ SSNs/FEINs are not masked
- ❑ All fields have correct data placement
- ❑ There is a ½ inch margin on all sides of each page
- ❑ Your MT Vendor ID and date the page was last updated, are printed on each form page (near bottom left or right target)
- ❑ Barcode is printed and scans correctly. There is at least ¼ inch whitespace on all sides
- ❑ Form has been pre-tested with "test template" validation

Addendum 1 – Test Template Validation Procedures

Prior to submitting tax forms for review, the department requires all vendors to test their forms using our "Testing Templates" layers. The test template layers will be made available on SES. To test your forms, you will apply the template as a layer over your form to ensure the barcode, data fields, and targets on your tax form are aligned correctly. Data element characters must fall within the target area shown by the boxes on the test templates. If your form's data elements are not completely within the boxes on the template, you will need to make the necessary corrections prior to submission. Please note, not all data fields will be included in the template layers.

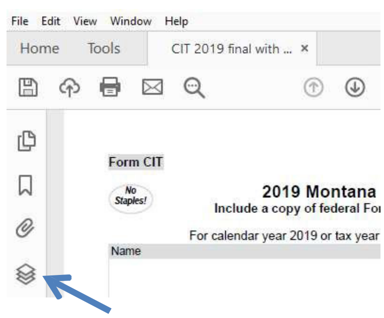
For your convenience, we have provided instructions below on how to import a layer using Adobe. If you have questions regarding template layer testing, please email us at MTDORsubstituteforms@mt.gov.

Importing a layer in Adobe Acrobat Pro DC
(Instructions may vary based on version of Adobe)

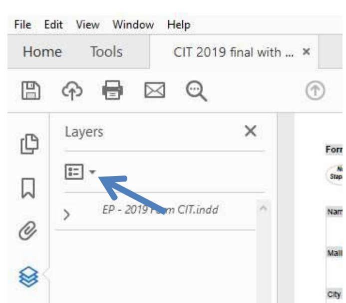
1. Save a copy of the test template for the tax form you're testing to your computer.

2. Open your tax form file you're testing in Adobe Acrobat Pro DC.

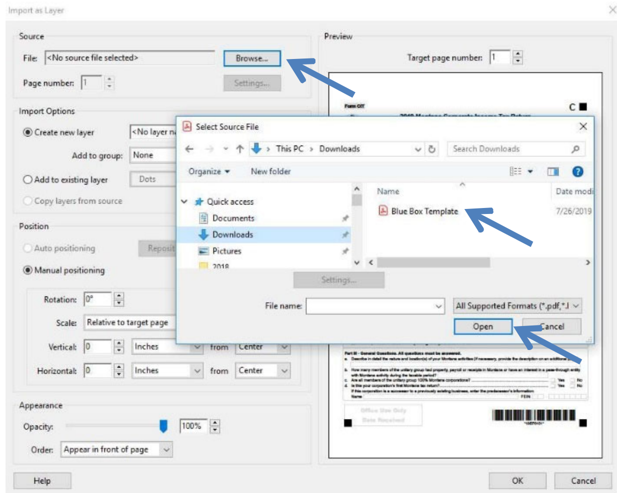
3. Left click the "Layers" icon on the left side bar to open the Layers side bar.



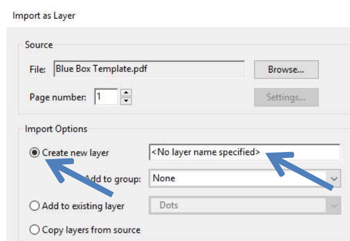
4. Click on the "Options" icon in the Layers side bar to open the submenu and select "Import as layer…" to open the Import as Layer box.



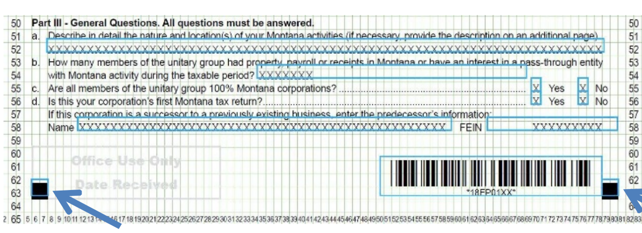
5. In the Import as Layer box, click on the “Browse” button, navigate to your saved box template, and click “Open”.

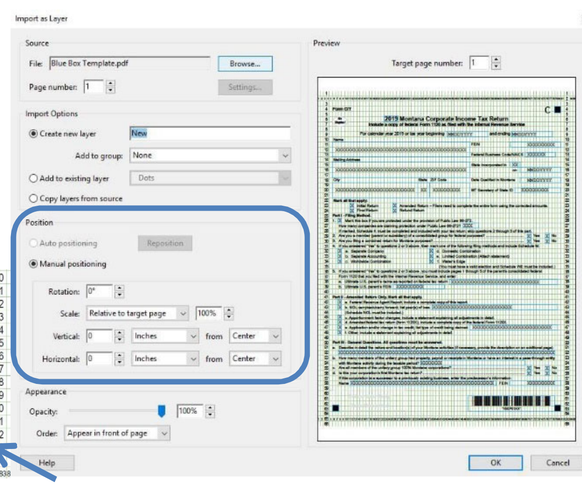


6. In the Import as Layer box, select “Create new layer” in the Import Options menu and input a name for your layer.



7. If the square reference boxes on the test template do not align with the reference boxes on your form, you may have to adjust the layer using the vertical/horizontal Manual Positioning options until all three targets are aligned correctly.

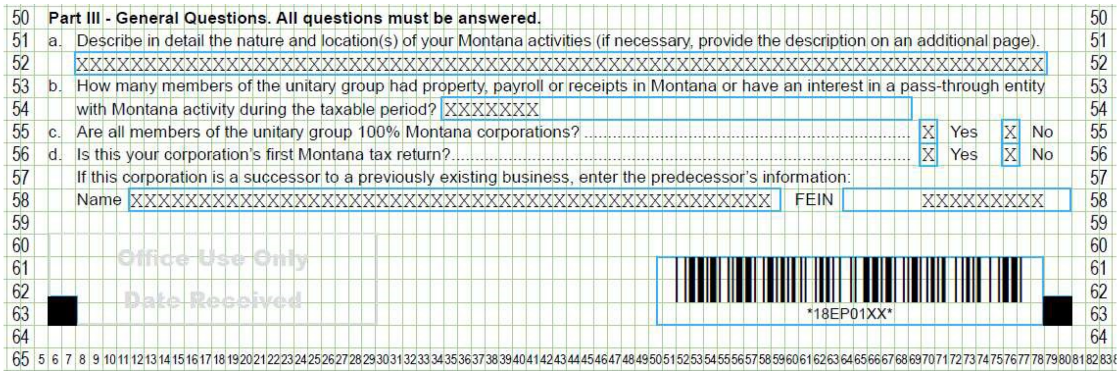




Misaligned target boxes

Manual positioning options

8. In the Import as Layer box, select "OK" in the bottom right. You should now see the box template and grid overlaid on your test form.


Part III - General Questions. All questions must be answered.
a. Describe in detail the nature and location(s) of your Montana activities (if necessary, provide the description on an additional page).
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
b. How many members of the unitary group had property, payroll or receipts in Montana or have an interest in a pass-through entity with Montana activity during the taxable period? XXXXXXX
c. Are all members of the unitary group 100% Montana corporations? .... X Yes X No
d. Is this your corporation's first Montana tax return?............ X Yes X No
If this corporation is a successor to a previously existing business, enter the predecessor's information:
Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX FEIN XXXXXXXXX
Office Use Only
Date Received
18EP01XX

9. Data element characters must fall within the target area shown by the boxes on the test templates.

10. Remove any test template layers prior to submitting your forms for testing.