

# D-400

## 2020 INDIVIDUAL INCOME TAX RETURN (FORM REVISION 8-10-20)

### CHANGES FOR THE YEAR

- Barcode, line geometry, revision date and tax year references updated.
- New “C” code added for Exception to Underpayment of Estimated Tax, based on COVID 19 legislation.
- 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>Approved By Date:</b>           | November 9, 2020  |
| <b>Form Period Date Effective:</b> | Calendar Year December 31, 2020;<br>Fiscal Year November 30, 2021 |
| <b>For Filing Periods</b>          | December 2020 and later   |
| <b>Form Placed in Software:</b>    | After December 31, 2020   |
| <b>Unchanged/Updated:</b>          | Updated   |

### 9-12 TEST SAMPLES REQUIRED:

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

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

### BARCODE:

The barcode must read 70201XX022. Replace (XX) with your two-digit Software Developer Identification Number.

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 fields
- All capital letters for variable text
- 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 "20" for the tax year - including blank copy
- High resolution bitmap for barcodes
- 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

**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; No Punctuation Starting Date. Ex. 02 01 20<br><b><u>20 must be hard coded</u></b>  |
| 7                 | And Ending        | 48                   | 8                    | 55                 | Numeric; No Punctuation Ending Date. Ex. 01 31 21   |
| 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                | 48 | 9  | 56 | Numeric; No dashes<br>Print number consecutively            |
| 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             | 48 | 9  | 56 | Numeric; No dashes<br>Print number consecutively            |
| 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                            |
| <hr/> |                           |    |    |    |                                  |
| 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                          |
| <hr/> |                           |    |    |    |                                  |
| 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                          |
| <hr/> |                           |    |    |    |                                  |
| 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 | 69 | 1  | 69 | A, F or Blank                    |
| <hr/> |                           |    |    |    |                                  |
| 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                                     |