

# D-407

## 2023 ESTATES AND TRUSTS INCOME TAX RETURN (REVISION 8-17-23)

### CHANGES FOR THE YEAR

- Barcode, revision date and tax year references updated.
- Tax Rate decreased to 4.75%
- County field was removed.
- Updated to allow a negative number on Line 10 when filing an amended return.
- NOTE:** to avoid a resubmission request for the incorrect variety of test samples, make sure to submit test samples with negative values on Lines 1, 6, and 9E for Form D-407, including the full field.

#### Production Details:

<b>Submission Approval Start Date:</b>	November 17, 2023
<b>Target Date for Initial Submission:</b>	December 13, 2023
<b>Required Approval Date:</b>	January 3, 2024
<b>Form Period Date Effective:</b>	Calendar Year December 31, 2023; Fiscal Year November 30, 2024
<b>For Filing Periods</b>	December 2023 and later
<b>Form Placed in Software:</b>	After December 31, 2023
<b>Unchanged/Updated:</b>	Updated

### 9-12 TEST SAMPLES REQUIRED:

- 1 Blank
- 1 Full Field
- 7 by PDF or 10 by Mail which must include the following:
  - 1 Test sample with negative values on line 1, 6, and 9E

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

### BARCODE:

The barcode must read 71201XX025. Replace (XX) with your two-digit Software Developer Identification Number.

Align barcode between Row 32, Column 75-79 and Row 47, Column 75-79. Print the number above the barcode.

### USE:

- 12 Point Courier font for scanband
- All capital letters for variable data
- Correct barcode length
- Hard coded year "23" for the tax year - including blank copy
- High Resolution Bitmap for barcodes
- Matching line geometry
- No punctuation or special characters in address field
- Proposed variety from Page 2
- Various ID numbers using prefixes of 999, 900, 000 or 666 for FEINs/SSNs

## BARCODE DIMENSIONS:

- MAKE SURE THE BARCODE READS AND IS PROPERLY PLACED BASED ON THE SPECIFICATIONS GIVEN
- SYMBOLOGY CODE 39
- DENSITY 4.18 CPI
- HEIGHT 0.500
- HIGH RESOLUTION BITMAP FOR BARCODES
- RATIO 3:1

## TEST SAMPLES:

- CONFIRM DATA/TEXT PLACEMENT MATCHES THE SD VERSION
- PLEASE NOTE: BLANK AND FULL FIELD ARE REQUIRED BUT ARE NOT CONSIDERED TEST SAMPLES
- IF SENDING IN BY EXPRESS MAIL, PLEASE SEND ADDITIONAL TEST SAMPLES AS REQUIRED
- INCLUDE ONE TEST SAMPLE EXCEEDING \$999.00
- INCLUDE ONE TEST SAMPLE WITH NEGATIVE VALUES ON LINE 1, 6 AND 9E
- USE THE FIELD DESCRIPTION FORMATTING FOR PLACEMENT OF VARIABLE DATA
- USE A DIFFERENT AMOUNT FOR EACH FIELD
- ENSURE EACH LINE IS POPULATED ACROSS REQUIRED TEST SAMPLES
- USE A DIFFERENT AMOUNT FOR EACH FIELD OR ENTER A "0"

PROPOSED VARIETY OF D-407 TEST SAMPLES							
TEST SAMPLE:	1	2	3	4	5	6	7
CY/FY	FISCAL	CALENDAR	FISCAL	CALENDAR	CALENDAR	FISCAL	CALENDAR
IR	N	Y	N	N	N	N	N
AR	N	N	Y	Y	N	N	N
FR	Y	N	Y	Y	N	N	Y
NRB	Y	N	N	N	N	Y	N
QFT	Y	N	N	Y	Y	N	N
NC-PE	N	Y	N	N	Y	N	N
FDA	N	Y	N	N	N	Y	N
FDEXT	Y	N	Y	N	N	N	Y
ESBT	Y	N	N	Y	N	N	N
NEG LN 01	Y	N	N	Y	N	N	N
NEG LN 06	N	N	Y	N	N	N	Y
NEG LN 9E	N	Y	N	N	Y	N	N

**Placement of Variable Data**

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
9	Fiscal Year Beginning	45	8	52	Numeric; No Punctuation Starting Date. Ex. 03 01 23 <b>23 must be hard coded</b>
9	And Ending	65	8	72	Numeric; No Punctuation Ending Date. Ex. 02 29 24
30	Legal Name	6	4	9	Alphanumeric 1 <sup>st</sup> four characters of legal name
30	Address	13	4	16	Alphanumeric; 1 <sup>st</sup> four characters of address
30	Zip Code	20	5	24	Numeric; 5-digit zip code
30	Initial Return	28	2	29	IR
30	Initial Return	32	1	32	Alpha; Y or N Y: Yes N: No
30	Amended Return	35	2	36	AR
30	Amended Return	39	1	39	Alpha; Y or N Y: Yes N: No
30	Final Return	42	2	43	FR
30	Final Return	46	1	46	Alpha; Y or N Y: Yes N: No
30	NR Beneficiaries	49	3	51	NRB
30	NR Beneficiaries	54	1	54	Alpha; Y or N Y: Yes N: No
30	Qualified Funeral Trust	57	3	59	QFT
30	Qualified Funeral Trust	62	1	62	Alpha; Y or N Y: Yes N: No
30	NC-PE attached	65	2	66	PE
30	NC-PE attached	69	1	69	Alpha; Y or N Y: Yes N: No
32	Name of Estate or Trust	6	40	45	Alphanumeric
32	FEIN	49	9	57	Numeric; No dashes Print number consecutively

32	Electing Small Business Trust	62	4	65	ESBT
32	ESBT	69	1	69	Alpha; Y or N Y: Yes N: No
34	Name of Estate or Trust	6	40	45	Alphanumeric
34	Final Distribution Assets	49	3	51	FDA
34	FDA	56	1	56	Alpha: Y or N Y: Yes N: No
34	Federal Extension	62	5	66	Alpha
34	FDEXT	69	1	69	Alpha: Y or N Y: Yes N: No
36	Address	6	31	36	Alphanumeric
36	Apartment Number	39	5	43	Alphanumeric
36	Line 11	52	2	53	11
36	Line 11	58	10	67	Numeric
38	City	6	18	23	Alpha
38	State	26	2	27	Alpha
38	Zip Code	30	10	39	Numeric; Print 9-digit zip code Add (-) before 4 digit zip code
38	Line 12A	52	3	54	12A
38	Line 12A	62	6	67	Numeric
40	Line 01	6	2	7	01
40	Line 01	11	11	21	Numeric; "-"
40	Line 09A	29	3	31	09A
40	Line 09A	35	10	44	Numeric
40	Line 12B	52	3	54	12B
40	Line 12B	62	6	67	Numeric
42	Line 02	6	2	7	02
42	Line 02	12	10	21	Numeric
42	Line 09B	29	3	31	09B
42	Line 9B	35	10	44	Numeric

42	Line 13	52	2	53	13
42	Line 13	58	10	67	Numeric
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44	Line 04	6	2	7	04
44	Line 04	12	10	21	Numeric
44	Line 09C	29	3	31	09C
44	Line 09C	35	10	44	Numeric
44	Line 15	52	2	53	15
44	Line 15	58	10	67	Numeric
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46	Line 06	6	2	7	06
46	Line 06	11	11	21	Numeric; "-"
46	Line 09D	29	3	31	09D
46	Line 09D	35	10	44	Numeric
46	Line 16	52	2	53	16
46	Line 16	58	10	67	Numeric
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48	Line 08	6	2	7	08
48	Line 08	12	10	21	Numeric
48	Line 09E	29	3	31	09E
48	Line 09E	34	11	44	Numeric; "-"
48	Line 17	52	2	53	17
48	Line 17	58	10	67	Numeric