

**Requirements for
Reproduced or Substitute
Idaho 2008 Income Tax Returns**

The Idaho State Tax Commission (STC) accepts substitute or reproduced tax forms, however those forms must meet the requirements of the Tax Commission's original forms. The STC has established these guidelines and standard for software developers, computer tax processors, business forms companies, and any other individual or business that plans to market, distribute, or file substitute or reproduced tax forms. All forms must meet the requirements but the following forms must meet additional requirements as outlined in this document.

Income Tax Forms

Form 40 - Individual Resident Return

Form 43 - Part Year/Nonresident Income Tax return

Form 41 - Corporate Income Tax Return

Form 41S - Sub S Corporate Income Tax Return

Form 65 - Partnership Return

Form 66 - Fiduciary Return

Standards for All Substitute Forms

A substitute form is one designed for use in place of an original STC-issued form. Forms must be developed as close to the Idaho draft forms as possible. A substitute form must duplicate the appearance and layouts of the STC form including:

- Layout size, font size, style, and margins
- Special keying symbols, line numbers, and code numbers
- Paper weight, ink color and density
- Official forms less than standard 8 ½ X 11 must either be printed separately or printed on the bottom portion of a form, with a size of 8-1/2" wide and 3-2/3" high.

There must be a ½" margin on all sides of the page.

When a two-sided form contains only instructional information on the backside, the instructional side does not need to be submitted.

Each side of a two-sided form that requires the entry of data is treated as a separate form. Submit all pages for approval at the same time.

A company who develops any substitute form must get approval from the Tax Commission before releasing or distributing the substitute form to its customers or clients. Any changes to the form by the developer after the original approval must be resubmitted for additional approval.

Forms that do not change from one year to the next and have been approved previously do not need to be resubmitted for approval again.

Specific Guidelines and Standards for Income Tax Forms

For best results, it is recommended that all substitute forms be printed on a laser printer. Forms printed on ink jet or dot matrix printers may be rejected if it adversely affects readability by our automated equipment.

Shading

Some official STC forms contain shading. Please include shading where shown on the official STC forms.

Form Fonts

Aerial Cap—10PT

Keying Symbols and Line Numbers

Keying symbols such as data dots and line numbers are codes essential to the STC's forms processing system. All substitute income tax forms must include these symbols and line numbers.

Scannable Forms

STC income tax forms are optically read on high-speed scanners. All optically scanned forms have anchor marks printed at the corners of the form and boxes for Social Security numbers and tax due or refund fields.

The anchors and boxes on substitute scannable forms must be placed and measured exactly as shown on the original form.

State use only boxes - Developers must fill these in with the appropriate data on a completed return.

Individual

- Name Control (box above the last name) the name control will be the first four letters of the last name, example "Testing would be Test" If the last name is less than four letters only use those letters. Example "Cat would be Cat"

Business

- Name Control (box in the Business name line) the name control will be the first four letters of the business name, example "Sooner Grocery would be Soon" If the name is "The Cliff" you would use THEC. Ampersands and dashes are allowable in the name control, for example "Run&Shop Corporation" would be RUN&.
- Tax Period (box at the end of the tax period ending date) enter the tax period ending date in the MMY format, example "06/31/08 would be 0608"

ICR readable boxes are:

- Social Security number/Employer identification number.
- Tax Due
- Refund
- Amended box

Numbers in the boxes and the amended indicator must be centered, do not left or right justify them.

Anchors

Anchors are the fixed markers located at the **upper left** and **lower right** corners of Idaho's income tax forms that allow the scanner to orient each page of each form and line-up the data fields. An anchor consists of an angle bar formed by the intersection of one horizontal line and one vertical line ¼ of an inch in length with a 2-point (2/72") thickness. There must be 1/2 of an inch clearance from the edge of the form to the outside edge of the anchor. No solid, black area should be within ½ inch of any anchors inside edges.

1-D Barcode

The Idaho State Tax Commission uses an Interleaved 2 of 5 human readable 1-D barcode using 36pt barcode font. The barcode is located in the lower right corner of each page of the scannable income tax form. Each barcode consists of bars representing six characters as shown in the example below:

1-digit year	Form number	2-digit Vendor code
8	150	90

Your specific barcode data must contain different data than the "Idaho Draft Forms". This data varies by Form and Form Page number. A list of your barcode data may be obtained via e-mail from substituteforms@tax.idaho.gov or by calling 208-334-7842.

Approval for Reproduced or Substitute Income Tax Forms

To obtain approval to generate official Idaho income tax substitute forms:

- Software developers must check the Idaho State Tax Commission's Web site for new or updated forms and instructions at: tax.idaho.gov/forms.htm
- Developers must adhere to the NACTP standards (<http://www.nactp.org/>)
- Software developers must provide one contact that coordinates development.
- A cover letter/e-mail with contact information must be included with the substitute form(s) request(s) your e-mail address, NACTP vendor ID number, and a list of the submitted forms should be included.
- One (1) sample copy of each form must be submitted for approval; this sample copy must contain variable data in all possible locations and positions on each form. Variable data may be sample data rather than actual taxpayer data.
- Substitute forms must contain all annual changes prior to submission to the state.
- Substitute forms must be proofread prior to submission to the state.
- Substitute forms must include your NACTP vendor ID number and the form version date. The NACTP vendor ID will be placed above the year of the tax form. It is not necessary to put your vendor number on the schedules attached to the primary form.
- You may reproduce any Idaho scannable income tax form listed. The reproductions must be identical to the official Idaho State Tax Commission forms.
- The Tax Commission will verify that line references, data dots, indicator boxes and any reference to percentages are correct. The STC will verify that revision dates, header of the returns, form name, and year matches our return and will check anchors, response boxes, and barcodes for accuracy. The Tax Commission will not verify the verbiage or spelling of words.
- Substitute forms will not be accepted or approved until the final versions of our official forms have been published on our web site.

Forms will be returned if they contain significant errors or are not the most current version of our form.

Substitute forms will not be accepted by fax. Submit all substitute income tax forms in either PDF format to: substituteforms@tax.idaho.gov

Or paper format to: **Substitute Forms Document Coordinator**
Idaho State Tax Commission
800 Park Blvd, Plaza IV
Boise, ID 83712

Approval Turnaround Time for Reproduced or Substitute Income Tax Forms

The approval process begins with a visual verification of all data fields, barcode validation, and anchor placement. Forms will be reviewed and vendors should receive:


- Notification of approval or deficiency within 10 business days.
- All reviewed forms will be faxed with a cover letter indicating approval or any changes required.

The approval process ends with a validation of completed data fields, barcode and anchor placement processing through the scanning equipment for readability.

Resubmit Approval Process for Reproduced or Substitute Income Tax Forms

- The attached cover letter sent with your returns will let you know if your forms must be resubmitted.
- Resubmitted forms will not be accepted by fax.
- Forms will be reviewed as quickly as possible and vendors will receive:
- Notification of approval or deficiency within 10 business days.

Below are **examples** of how the data should be displayed

		8734 2008	Populate this field with the first four characters of the last name
IDAHO INDIVIDUAL INCOME TAX RETURN		State Use Only NAME	
AMENDED RETURN, check the box. <input type="checkbox"/> See instructions, page 6 for the reasons for amending and enter the number. <input type="checkbox"/>			
For calendar year 2008, or fiscal year beginning _____, ending _____			
PLEASE PRINT OR TYPE	Your first name and initial	Last name	Your Social Security Number (required) 111-22-3333
	Spouse's first name and initial	Last name	Spouse's Social Security Number (required) 111-22-3333
	Mailing address		<input type="checkbox"/> Taxpayer deceased in 2008 <input checked="" type="checkbox"/> Spouse deceased in 2008 Do you need Idaho income tax forms mailed to you next year? <input type="checkbox"/> Yes <input type="checkbox"/> No
	City, State, and Zip Code		

TAX DUE or REFUND. See instructions, page 11. If line 44 is more than line 50, GO TO LINE 51. If line 44 is less than line 50 GO TO LINE 54.

51. TAX DUE. Subtract line 50 from line 44	1,111,111.	00
52. Penalty * _____ Interest from the due date * _____ Enter total	52	00
Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account..... <input type="checkbox"/>		
53. TOTAL DUE. Add lines 51 and 52. Make check or money order payable to the Idaho State Tax Commission	53	00
54. OVERPAID. Line 50 minus lines 44 and 52. This is the amount you overpaid	54	00
55. REFUND. Amount of line 54 to be refunded to you	1,111,111.	00
56. ESTIMATED TAX. Amount of line 54 to be applied to your 2009 estimated tax	56	00

57. DIRECT DEPOSIT. See instructions, page 11.

• Routing No. • Account No. Type of Checking
 Account: Savings

AMENDED RETURN ONLY. Complete this section to determine your tax due or refund. See instructions.

58. Total tax due (line 53) or overpayment (line 54) on this return	58	00
59. Refund from original return plus additional refunds	59	00
60. Tax paid with original return plus additional tax paid	60	00
61. Amended tax due or refund. Add lines 58 and 59 and subtract line 60	61	00

Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below. Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete. See instructions.

SIGN HERE	Your signature	Spouse's signature (if a joint return, BOTH MUST SIGN)	Date	Daytime phone
	Paid preparer's signature	Preparer's EIN, SSN, or PTIN		
Address and phone number				

