

2009

IDAHO

INCOME TAX

SUBSTITUTE FORM

SPECIFICATIONS

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EPB00650

INTRODUCTION

The Idaho State Tax Commission (Tax Commission) accepts substitute or reproduced tax forms. These forms must meet the requirements of the Tax Commission's original forms. The Tax Commission has established these guidelines and standards 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. Additional requirements have been established for the Income Tax Forms.

INCOME TAX FORMS

Income Tax Forms include the following:

- 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 of Income
- Form 66 - Fiduciary Return

STANDARDS FOR ALL SUBSTITUTE FORMS

A substitute form is one designed for use in place of an original Tax Commission 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 Tax Commission form including:

- Layout size, font size, style, and margins,
- Special keying symbols, line numbers, and code numbers,
- Paper weight, ink color and density, and
- 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 doesn't need to be submitted for approval.

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.

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 of the barcode by our automated equipment.

Shading

Several official Tax Commission forms contain shading. Please include shading where shown on the official form.

Form Fonts

Aerial Cap - 10PT

Keying Symbols and Line Numbers

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

Scannable Forms

Tax Commission 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

NOTE: 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 "06/31/09 would be 0609"

Intelligent Character Recognition (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.

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 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 Tax Commission forms.
- The Tax Commission will verify that line references, data dots, indicator boxes and any reference to percentages are correct. The Tax Commission 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.