



# Guidelines for Substitute and Reproduced Income Tax Forms

(Includes tax for: Personal, Corporate, Sales, Fiduciary, and S Corporation, etc.)

## Introduction

The Department of Revenue (Department) prescribes the format of income tax returns, schedules, statements, and declarations approved in [Section 143.971, RSMo](#). The Department has established these guidelines for substitute and reproduced income tax forms for developers of computer software, computer tax processors, computer programmers, commercial printers, business forms companies, and others who plan to market or distribute substitute income tax forms in any manner.

The Department does not review or approve the logic of specific software programs or confirm the calculations entered on substitute forms output from software programs. The accuracy of software programs is the responsibility of the software developer, distributor, or user.

Unless otherwise stated, the term “form” as used in these guidelines includes income tax returns, schedules, statements, declarations, and remittance vouchers.

A “substitute” form is a form other than the official Department form, that is commercially typeset and printed or computer reproduced or programmed. A “reproduced” form is a direct copy or facsimile of an official Department form. Substitute forms must be compatible with the Department’s processing system in the same manner as the official form.

### Guidelines for Substitute Forms

**Size, Margin, and Layout:** Must match the official form, including all data, bold arrows, and vertical and horizontal spacing, excluding any graphics (QR codes are considered graphics). All scanline requirements must be met on remittance vouchers and declarations.

**Type Style and Print Quality:** The Department designs Missouri tax forms using Helvetica type. Substitute forms may use another Sans Serif type face. The print quality must be of offset or laser printer (300 dpi) quality. Dot matrix print will not be accepted for the form.

**Data-Filled Forms:** All forms should be submitted as blank forms, with the exception of the four payment vouchers (MO-1040V, MO-1040ES, MO-1120ES, MO-1120V) listed in the [Voucher Specifications](#).

**Identification Codes:** Substitute forms must include a numeric company identification code equal to the last three digits of the company’s NACTP-assigned vendor ID. The company code must be registered with the Department and appear in the lower right or left hand corner to enable the Department to contact the company of any problems with, or changes in, the form.

**Deadline:** All forms should be submitted for approval prior to February 15th, or within thirty (30) days of the form’s final posting date.

### Guidelines for Reproduced Forms

The Department will accept reproductions of official forms without prior approval if the reproductions are direct “facsimiles” or “copies.” The Department will provide a “camera ready” copy of forms upon request at a minimal charge. The form must be on paper of the same size, weight (20 lb. bond), and quality. Both the original text and variable data must be legible. The Department will accept one-sided reproduced forms even if the official form is two-sided, but prefers two-sided reproduced forms that result in the same page arrangement as the official form.

Publishers may reduce the size of the official forms to make them suitable for inclusion in reference material, but must clearly state on the forms that they are not approved for filing.

**Note:** The signatures of the taxpayer on the reproduced forms must be original. The preparer’s signature may be printed on the reproduced forms.

## Secondary Software Companies

Companies that purchase forms software from another software vendor and add the “logic” to produce their own software package do not need to gain approval of the forms from the Department. However, they must file a Letter of Intent For Substitute Tax Forms, [Form 4349](#), with the Department, identify the primary forms software company, and add their own identification code to the bottom of the form so the Department may identify them.

### Copyright

Any copyright language must state that the copyright is for the software only.

### Approval Process

#### Approval

Any company or individual that designs or markets substitute forms must obtain approval from the Department each year before releasing and distributing substitute forms as a paper copy or part of a software product to customers or clients. Patrons of software companies are not required to get additional approval from the Department, but should verify with the software company that the forms have been approved. See Secondary Software Companies.

- Reproduced forms do not require Department approval (See Guidelines for Substitute Forms on page 1).

#### Approval Process:

1. Complete [Form-4349](#) and e-mail it to the Department.
  - The Department will file your Letter of Intent for Substitute Tax Forms and register your company identification code.
2. Prepare your substitute forms following the guidelines stated previously.
  - Department forms may be obtained from the Department’s Software Vendors Early Release website, <http://dor.mo.gov/vendors/earlyrelease/> or at <http://dor.mo.gov/>, as they become available.
3. Submit your forms to the Department for approval at the e-mail or mailing address below before you release them to your customers or clients. Normally this process takes approximately two weeks.
  - If any changes are necessary, resubmit the forms until they are approved.
  - Please indicate if the forms are resubmissions, as they are processed sooner than forms being approved for the first time.
  - The Department will complete the Request for Substitute Forms Approval to notify you regarding all form approvals or disapprovals.
4. Computer software companies must notify their customers or clients of the minimum system requirements (hardware, fonts, printers, etc.) for use with the software.

Guidelines (Revised 09-2013)

Submit all communications and your substitute tax forms to Kris Leech or Justin Clutter at:

Missouri Department of Revenue  
Attn: Kris or Justin  
301 West High St Room 225  
Jefferson City, MO 65101

**Phone:** (573) 751-4296 (Kris)  
**Phone:** (573) 751-5714 (Justin)  
**Fax:** (573) 522-5204  
**E-mail:** [piccforms@dor.mo.gov](mailto:piccforms@dor.mo.gov)

Visit <http://dor.mo.gov/vendors/>  
for additional information.

