



# Guidelines for Substitute and Reproduced Tax Forms

## Introduction

The Department of Revenue prescribes the format of tax returns, schedules, statements, and declarations approved in [Section 143.971, RSMo](#). The Department has established these guidelines for substitute and reproduced 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 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 personal income and business 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.

## New For 2014

In a continuing effort to automate document processing to improve overall accuracy and efficiency, the Department is making changes to some 2014 forms. Two key factors in the success of this project are:

- 1) Using a 1D barcode to electronically identify the form type and other critical information, and
- 2) Clearly defined spacing of certain fields. This will allow for electronic data recognition and eliminate keying each field manually.

Software developers are required to make these changes on all substitute forms categorized as “Data Recognition.” See Data Recognition below for more details.

### **1D Barcode**

The 1D barcode consists of 11 characters (numeric) which are made up of the following:

<u>Position</u>	<u>Definition</u>
*	Asterisks start bar - this is a constant that must always be placed in the front of the barcoded data
1-2	Year of form
3-5	Form code assigned by the Department
6-7	Page number
8-11*	National Association of Computer Tax Processors (NACTP) vendor code ID (all Department forms and drafts will contain our default code of “0001”). These last four digits must match the software developer’s NACTP assigned vendor code. NOTE: To obtain an NACTP vendor code, visit their website at <a href="http://www.nactp.org/">http://www.nactp.org/</a> .
*	Asterisks stop bar - this is a constant that must always be placed at the end of the barcoded data

\* Positions 8-11 are the only digits that can be changed on a substitute form. The Department will determine all other barcode values and the developer must match those. The font required to create the 1D barcode is Code 39, size 17pt. The numeric information that appears below the barcode must be in Helvetica font, size 8pt. There must be a leading of 8pt to separate these two lines.

### **Data Recognition**

- Full Data Recognition requires that forms be created with all data entry fields appearing in the exact same location as the Department produced form.
- Partial Data Recognition forms must be created so only the index information (i.e., Missouri Tax I.D. Number, Federal Employer I.D. Number, Social Security Number, etc.) fields appear in the exact same location as the Department produced forms. The fields on the form that are not recognized should look like the Department produced forms, but do not have to match the exact location.

By visiting the Department’s software vendor website (<http://dor.mo.gov/vendors/>) you can obtain detailed information on which forms are full or partial data recognition.

The Department will design all fields in which data will be recognized on a 10 x 6 grid (10 characters to the inch and 6 lines to the inch) to assist software developers in creating substitute versions of these forms. Fields on Partial Data Recognition forms that are not considered an index value may be outside of the 10 x 6 grid design because their locations do not need to be exact.

## Registration Requirement

Software developers intending to reproduce Missouri forms must register with the Department by completing a Letter of Intent for Substitute Tax Forms ([Form 4349](#)). Form 4349 must be submitted to the Department prior to submitting substitute forms for approval.

### 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. All fields in which data will be entered must be in the same size (width and height) and location as the version that is published by the Department.

### Type Style and Print Quality

The Department designs Missouri forms using Helvetica type. Fillable fields contain Tahoma font. All substitute forms must use the same fonts. The print quality must be of offset or laser printer (300 dpi) quality. Dot matrix print will not be accepted.

### Data-Filled Forms

All forms must be submitted with completed data in each field. The pdf files must contain accurate and identical data to what would be supplied in the software package. Blank forms will no longer be accepted for review.

### Identification Codes

Substitute forms must include the company's four digits NACTP vendor code in the lower left corner on each page of each form produced. The vendor code is part of all 1D barcodes and should not appear elsewhere on forms utilizing that identifier. See "New For 2014" on page one for additional information on 1D barcodes.

### Graphics

Although it is preferred, substitute forms do not need to include graphics such as the Missouri state icon in the top left corner or QR codes that appear on certain forms. Vertical headers must be reproduced, however, the Department will allow variations if a developer cannot print text at 90° or duplicate the shading.

### Deadline

All year-end forms (forms that contain year references and due dates) should be submitted for approval prior to February 15th, or within 30 days of the form's final posting date.

The Department will accept reproductions of official forms without prior approval if the reproductions are direct "facsimiles" or "copies." The form must be on paper of the same size, weight (20 lb. bond), and quality.

The signatures of the taxpayer on the reproduced forms must be original. The preparer's signature may be printed on the reproduced forms.

**Developers using reproduced forms that have been assigned a 1D barcode by the Department, must alter the barcode to include their NACTP vendor code.**

## 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 Form 4349 with the Department, identify the primary forms software company, and add their own identification code to the bottom of the form, or within the 1D barcode if the form contains one, so the Department may identify them.

Computer software companies must notify their customers or clients of the minimum system requirements (hardware, fonts, printers, etc.) for use with the software.

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

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.

Approval Process:

1. Complete Form 4349 and e-mail it to the Department.
  - The Department will file your Form 4349 and register your company identification code. You will not receive a response regarding this submission unless the Department needs additional information.
2. Prepare your substitute forms following the guidelines stated previously.
  - Department forms may be obtained from the Department's Software Vendor Early Release website, <http://dor.mo.gov/vendors/earlyrelease/> or at <http://dor.mo.gov/forms/>, as they become available.
3. Complete the Request for Substitute Forms Approval ([Form 5529](#)) and submit it with your forms to the Department for approval at the e-mail address below before you release them to your customers.
  - The Department will review your substitute forms and provide feedback on your Form 5529 that you provided.
  - If changes are noted, resubmit the forms until they are approved.

Submit all communications and your substitute tax forms to the Department at:

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

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

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

Guidelines (Revised 11-2014)

