Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

DC-1167

Substitute Forms Guidelines for Software Developers
Revised November 2014

NEW

Denotes "New Items" throughout this booklet.

For Forms:

D-20 Corporation Franchise Tax Return

D-20ES Declaration of Estimated Franchise Tax for Corporations

D-30 Unincorporated Business Franchise Tax Return

D-30ES Unincorporated Business Declaration of Estimated Franchise Tax

D-2030P Payment Voucher for Franchise Tax

D-2220 Underpayment of Estimated Franchise Tax by Businesses

FR-128 Extension of Time to File DC Franchise or Partnership Return (Voucher)

D-40 Individual Income Tax Return

  Schedule S Supplemental Information

  Schedule H Homeowner and Rental Property Tax Credit

  Schedule N DC Non-Custodial Parent EITC Claim

  Schedule U Additional Miscellaneous Credits and Contributions

  Schedule I Additions to and Subtractions from Federal Adjusted Gross Income

D-40B Non-Resident Request for Refund

D-40ES Estimated Payment for Individual Income Tax

D-40EZ Income Tax Return for Single and Joint Filers with No Dependents

D-40P Payment Voucher for Individual Income Tax

D-2210 Underpayment of Estimated Income Tax by Individuals

FR-127 Extension of Time to File Income Tax (Voucher)

D-41 Fiduciary Income Tax Return

D-41ES Estimated Payment for Fiduciary Income Tax

D-41P Payment Voucher for Fiduciary Income Tax

FR-127F Extension of Time to File Fiduciary Income Tax Return (Voucher)

D-65 Partnership Return of Income

D-2440 Disability Income Exclusion

D-2441 Child and Dependent Care Credit for Part Year Residents

FP-31 Personal Property Tax Return

FP-31P Payment Voucher for Personal Property Tax

FP-129A Extension of Time to File DC Personal Property Tax Return or Report

FR-329 Consumer Use Tax on Purchases and Rentals

FR-800A Sales and Use Tax Annual Return

FR-800M Sales and Use Tax Monthly Return

FR-800Q Sales and Use Tax Quarterly Return

FR-800SE Sales and Use Tax Special Event Return

FR-800V Street Vendors and Mobile Food Services Minimum Sales/Quarterly

FR-900A Employer Withholding Tax Annual Return (Voucher)

FR-900B Employer Withholding Tax Annual Reconciliation and Report

FR-900M Employer Withholding Tax Monthly Return (Voucher)

FR-900Q Employer Withholding Tax Quarterly Return (Voucher)

Contact Information

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Where to Get Forms

Official forms
To get forms by mail, call our Office of Tax and Revenue, Customer Service Division @ 202-442-6546.

PDF of the Official Forms are available online at
http://otr.cfo.dc.gov/page/tax-forms-and-publications

Substitute form grids
Grids are available in PDF format on our website at
http://otr.cfo.dc.gov/pages/software-developer-forms

Send questions or inquiries
- regarding legislation or tax administration to
  TAXHELP@dc.gov
- regarding forms design: see contact informaation above

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Introduction

The Office of Tax and Revenue (OTR) for the District of Columbia (DC) has transitioned to a scan and image processing system. Accurate substitute forms are essential to our success. A substitute tax form is a computer-generated tax form that is produced by a software company or payroll service to use in place of an official form produced by the OTR. We accept quality substitute tax forms that comply with the requirements outlined in these guidelines.

All developers of computer software, computer tax processors, computer programmers, commercial printers, business forms companies and others who plan to market and/or distribute substitute income or business tax forms in any manner must adhere to the substitute forms guidelines. The guidelines provide the general requirements for developing, printing, and getting approval for substitute tax forms. Our Substitute Tax Forms Program administers the formal acceptance and processing of these forms. Our primary function is to process paper documents, however, we also work with other processing and filing media such as Image Character Recognition (ICR) and Electronic Filing.

Reminders of what changed in TY2013

Business tax forms

DC Form D-20 and D-30, Franchise Business
- Line 41(b) for 2013 estimated franchise tax payments now includes an oval if the Form D-2220, Underpayment of Estimated Franchise Tax by Businesses is attached to the D-20 or the D-30 return. The D-2220 will also be published in the tax booklets and on the DC website.
- Effective for tax years beginning after December 31, 2010, a calendar or fiscal year taxpayer that is a member of a combined group and that must report income derived from the activities of that group in a combined report, shall receive an automatic 7-month extension.

  This extension applied to all final zero returns.

DC Form FR-400M, Motor Fuel
- Effective October 1, 2013, the District shall levy and collect a tax on motor vehicle fuels equal to 8.0 percent of the average wholesale price of a gallon of regular unleaded gasoline. The average wholesale price will be calculated for adjustments twice a year. The average wholesale price will be determined by the District and the tax rate published by February 1 and August 1 of each year. The rates will be effective October 1 and April 1 of each year.

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Sales and Use tax forms

- The Sales and Use Annual Return (FR-800A) can now be filed online on the DC website.
- The sales and use tax rate is reduced from 6% to 5.75% effective October 1, 2013 for all sales and use tax forms except for the annual return (FR-800A), which remains at 6%

Withholding tax forms

- All the withholding tax forms have changed, to include a separation of W-2s and 1099s.
- The FR-900B, Withholding Annual Reconciliation is available as a fill-in form on the DC website, or a substitute form. The FR-900B form will no longer be mailed.

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What's new for TY2014 NEW

Individual Income tax forms

- D-40, Schedule H form - new language. "Total household gross income" now called "Federal adjusted gross income of the tax filing unit"
- Property tax credit limit increased to $1,000

- D-40, Schedule U form - new lines added for Alternative Fuel Vehicle Conversion and InfrastructureCredits

Approval Process *for* Substitute Forms

Any company or individual that designs and/or markets substitute forms must get approval from the OTR to create substitute forms. Each year approval must be received before releasing and distributing substitute forms as part of a software product to customers or clients.

Patrons of software companies are not required to get additional approval from the OTR. However, they should verify with the software company that the forms have been approved. Refer to *Secondary Software Companies under Software Developer Responsibility.*

Getting approval

What to send:

A) A cover letter containing the following:

- The contact person for each substitute tax form and his or her phone number.
- The address, email address, or fax number where the OTR is to send its official response. (It is quickest to correspond by fax or email.)
- The company's Vendor Identification Number.
- A list of the items that deviate from the substitute form in position, arrangement, appearance, line numbers, additions, or deletions, etc. and the reason for the change.
- The approximate number of forms you expect to be filed using your software.

B) An Approval Checklist:

   Use the recommended NACTP version.

C) Three copies of each scannable form

- **one with simulated taxpayer information**
- **one with full-filled data***
- **one blank copy.**

* Full-filled data submissions will be used for TEST purposes

Do not send forms with real taxpayer data.

All Substitute forms with barcodes must be mailed to:

Darlene Parks
Program Analyst
Office of Tax and Revenue
1101 4th Street, S.W. 4th Floor
Washington, D.C. 20024
No other office is authorized to approve substitute forms

When to send forms:
As soon as our forms are marked **FINAL**, you may mail your submissions in for approval.
Cut off date for 2014 submissions is February 28, 2015.
Exceptions:
Personal Property tax forms........................July 1, 2015.
*Sales and Use tax forms........................October 31, 2014.

PDF's

PDF's will be accepted for all non scanable forms (no barcodes) which includes any accompanying schedules from the Official forms packages.

How we respond:

An approval letter or checksheet will be returned to you, unless you request a formal letter. Notice of approval may contain qualifications for use of the substitutes.

Notice of non-approval letters may specify the changes required for approval and may also require resubmission of the form in question.

How long the approval lasts:

Most signature tax returns have the tax year printed in the upper portion of the return. Approvals for these forms are usually good for one calendar year (January through December of the year of filing). If the pre-printed year is the only change made to a form, the form for the upcoming year does not need to be reviewed. Otherwise, each new filing season requires a new approval.

Tax forms for shorter periods of time require approval for any period in which the form has been revised.

Approvals stating that the approved change or form would not be allowed in any other tax year require resubmission of form.

Temporary approvals pending resolution of a failure to meet one or more OTR-prescribed requirements need to be reviewed in subsequent years.

Approval does not mean that forms or software are error-free.

Approval means that the vendor has demonstrated that the forms have met the required specifications.

Unapproved forms

Tax forms that do not meet the DC required specifications will be returned to the software developer as

UNAPPROVED. Unapproved forms received while we are in production, will cause delays in processing tax returns. Developers **must** be available to correct any software errors which may occur before or after production begins and work closely with DC to follow up on any processing issues that may arise during filing season. If the developers must re-release corrected software, it should be done in a timely matter and proper notification should be made to all customers. DC software approval can be revolked if the software produces returns which are not in compliance with these specifications and the software company fails to correct the problem upon receiving notice from OTR. OTR reserves the right to request a copy of the final version of the DC approved software.

Physical Aspects and Specifications *of* Substitute Forms

A. Basic Form Requirements

The official form is the standard for all substitute forms. Because a substitute form is a variation of the official form, you should know the requirements of the official form for the year of use before you modify it.

Design
Each form must match the grid exactly.

Layout, formatting, and printing
The form must contain the exact number of tax data fields, and keying symbols as the official form. The location of all required fields must appear in the exact location as specified on the form grid.

When applicable, red inked markings will be used to identify all changes for the new year. This is for your purpose only to help you to quickly identify those changes that were made. When submitting your forms for approval, **please do not use red ink.**

Paper
The paper used for printing scannable forms must be 8 1/2" x 11". Paper weight must be 15 to 20 LB bond as recommended by the NACTP standards.

The color and opacity of the paper should closely match that of the original form (usually white).

Vouchers and Coupons
To make vouchers and coupons acceptable for computer development and processing, the following standards are recommended:

      Size: Height, 3 1/2 inches
                    Width, 8 1/2 inches

Ink
Forms must be printed using black ink or toner, only. Do not use any other colors.

Characters must be a good contrast and contain no voids in their strokes.

Margins
Forms must have a clear margin of 1/2" at the top, bottom, and sides.

Font
ICR-readable fields for all forms must be printed using a 12 point font and 6 lines per inch. The only exception to this rule pertains to the two (Top and Bottom) Title Text Fields on the forms

> Top title text field should be Helvetica 12 pt font
> e.g., 2011 D-40 SUB
> Bottom title text field should be Helvetica 7 pt font
> e.g., 2011 D-40 SUB P1

Other recommended printing fonts are Courier or Courier New. Numeric characters must not have ascending or descending characters. Each character in the data field must have the same baseline. Text other than ICR readable fields may be printed using other fonts.

Do not
    ...Use commas as separators between digits in ICR-readable fields.

    ...Underline or enclose fields that are ICR-readable.

    ...Use dollar signs in ICR-readable fields.

    ...Use brackets, hyphens (dashes), or virgule (diagonal marks) in ICR-readable fields.

    ...Allow any alpha characters in ICR-readable numeric fields.

Print
Forms must be printed portrait-style on one side only. **No duplexing.** All printing must be laser, ink-jet, or another comparable method, with original printed output.

Printing/Scaling Requirements
See page 8 for screen shot examples and more detailed information.

Legibility

All forms must have a high standard of legibility, both for printing and reproduction and for fill-in matter. The ink and printing method used must ensure that no part of a form (including text, graphics, data entries, etc.) be smeared or otherwise blemished. This includes any subsequent copies or reproductions made from an approved master substitute form, either during preparation or during OTR processing. We do not approve or disapprove the specific equipment or process used in reproducing official forms. Photocopies of forms must be entirely legible and satisfy the conditions stated in these guidelines.

Physical Aspects and Specifications *of* Substitute Forms (Con't)

Taxpayer information

Taxpayer name and address must be printed left justified in upper case. The business name, address, city, state, and zip code lines are each separate fields and must be printed in the exact locations specified on the substitute forms grids.
Each address line should be programmed for 30 character spaces.
Exception: Business address can be programed for up to 60 character spaces.

Taxpayer Identification Number(s) (TIN)

Taxpayers must have a TIN, whether it is a Social Security Number (SSN) or Federal Employer Identification Number (FEIN). Taxpayers must wait to receive either number before filing a DC return. Returns will be rejected if the TIN is missing, incorrect or invalid.

SSN and FEIIN

Print SSN and or FEIN without hyphens (dashes) in the correct location, e.g., 00000000.

Telephone numbers and Zipcodes

Print telephone numbers without hyphens (dashes) in the correct location, e.g., 0000000000.

Print zipcodes without hyphens (dashes) in the correct location, e.g., 000000000.

Date fields

Date fields should have a format of MMDDYY unless otherwise specified. Dates should use leading zeros for months and days less than 10,
e.g., August 7, 2011 would be 080711

Data entry keying symbols

Data entry keying symbols, such as dollar signs, must be reproduced where indicated on official forms.

Optical Mark Fields

A single upper case **X** must be used to indicate a response in an optical mark field. There must be no underlining or enclosing optical mark fields. One blank character space must immediately precede and follow an optical mark field.
If a field is not applicable, it must be left blank.

Amounts

For all **D-20, D-30, D-40, D-41, D-65, and FP-31** family of forms, amounts must be rounded to the nearest dollar. *Please print hard code zeros (.00) in all money amount fields for these forms to assure whole dollars only.*

Program decimal points so that they appear lighter or smaller than the numbers in the data fields.

e.g., $5000.00 (12 pt Courier for $5000 and 9 pt for the decimal point)

Amounts on all other forms, such as the **FR-800**, Sales and Use and **FR-900** Withholding Tax family of forms must b printed with decimal points with two digits of precision.

Program decimal points so that they appear lighter or smaller than the numbers in the data fields.

e.g., $5000.99 (12 pt Courier for $5000 and 9 pt for the decimal point)

Numeric data fields must be right justified.

Negative amounts or losses must be indicated with an optical mark field (**X**) as shown on the forms grids.

Do not place brackets or minus signs in the amount fields nor in the "mark if" or "fill-in ovals".

Signature and paid preparer area

The taxpayer signature and paid preparer information area must be formatted in the same manner as the OTR form. You may add three extra lines to the paid preparer's address area without prior approval. Underlining is permitted only in the area allotted for the taxpayer and tax preparer signatures.

Paid Preparer Identification Number (PTIN)

IRS rules have changed. If you are a paid tax preparer, you are required to have an IRS PTIN issued by the IRS. If you use a paid preparer, they are required to have an IRS PTIN issued by the IRS. A PTIN is a number issued and authorized by the IRS to file a return on the taxpayer's behalf.

The jurat or perjury statement must be present and worded exactly as on the official form.

DC conformity to IRS Notice 2004-54

DC authorizes income tax return preparers to sign original returns, amended returns, and requests for filing extensions by means of a rubber stamp, mechanical device, or computer software program. Please refer to the IRS Notice 2004-54 for complete requirements.

Physical Aspects and Specifications *of* Substitute Forms (Con't)

Printing/Scaling Requirements

When submitting forms for testing, or client/customer completed returns, make sure to select **100%, "None" or "No Scaling"** for the Scaling or Page Scaling" option. See screen shot examples below. This specification will guarantee a more accurate form/return for scanline printing as opposed to a "shrink to fit" document that has been forced out of alignment.
If submitted with any other option, this could cause a delay in the testing and or processing of the returns. We are aware that users/taxpayers themselves can and will select the "shrink to fit" button when printing, however we are encouraging all Software Developers/Vendors to instruct users/taxpayers within their product specifications **not to use "shrink to fit"** when printing which will help to process timely returns.
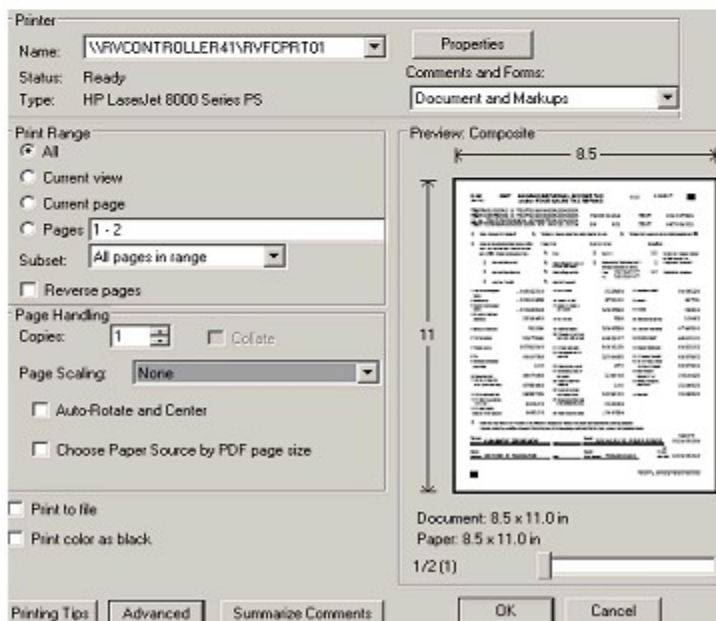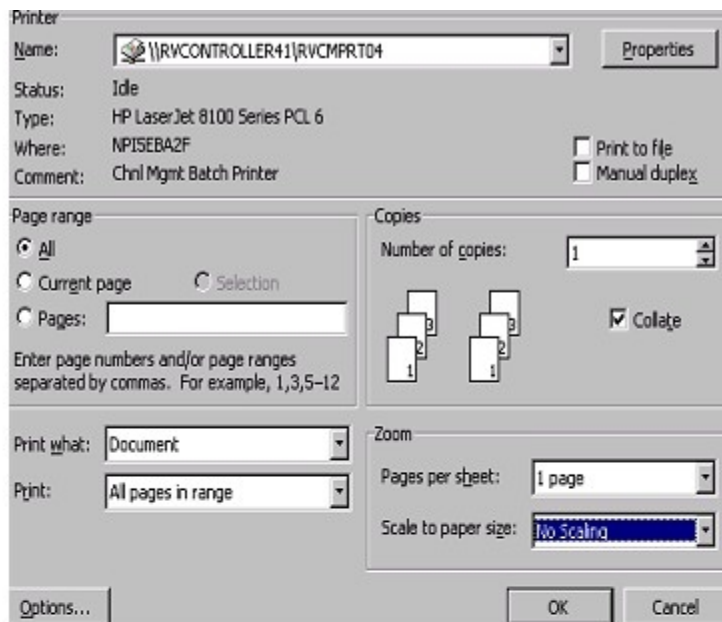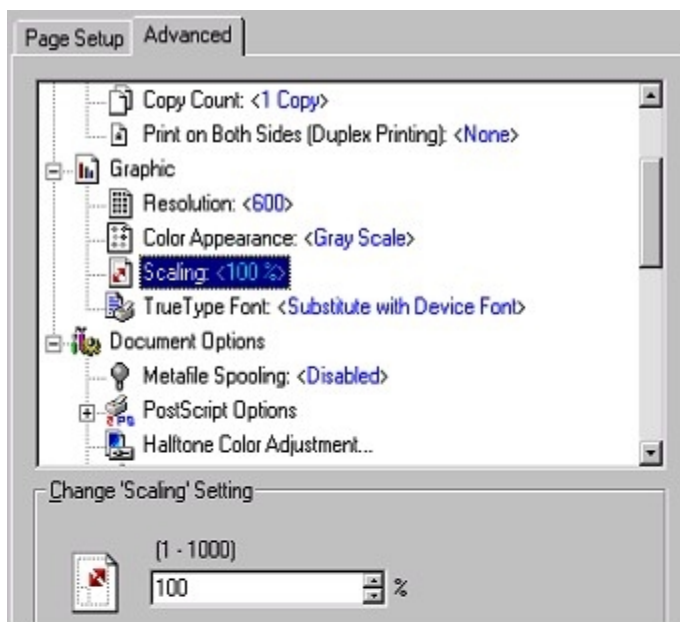
Physical Aspects and Specifications *of* Substitute Forms (Con't)

B. Technical Form Requirements

1. Registration marks (Targets)

Graphic: (angle style)

- **Symmetry**: It is important that the graphic present a regular shape with vertical edges being the same length as horizontal edges. Edges should be 1/4 inch long.

- **Uniformity**: In order to avoid unnecessary registration failures, it is important that the graphic be formed from only 6 straight edges that intersect at right angles. The enclosed black pixels should form a horizontal bar and a vertical bar each 1/16-inch thick.

- **Placement**: Critical to the ability to machine-read a form is the placement of registration marks. Three registration marks are required for best results; two along the form's bottom edge and one in the upper right corner. Their placement should define a perfect rectangle (without any skew). The two marks along the bottom edge should be at the same vertical offset (on same horizontal line), and the two marks along the right edge should be at the same horizontal offset (on the same vertical line)

- **Quiet Space**: The interior of the square formed by the edges of the registration mark must only contain ink for the registration mark itself, and outside the square there should be a quiet (i.e., white space *only*) buffer zone 1/4 inch wide.

2. Target Area Detail

Registration Target REF XY		
Target	X inches	Y inches
Upper Right	7.563	0.188
Lower Right	7.563	10.125
Lower Left	0.188	10.125
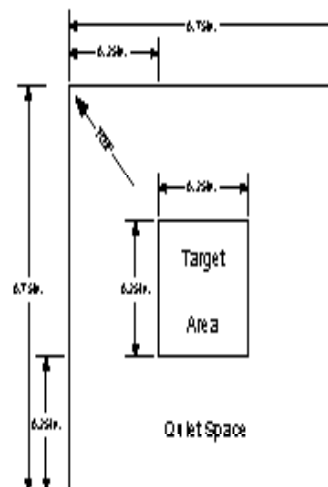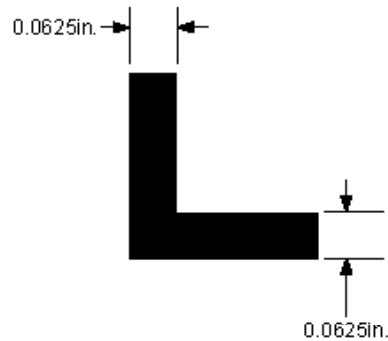
Physical Aspects and Specifications *of* Substitute Forms (con't)

2. Primary Identification (Barcode)

Graphic: Barcodes should be 1/2 inch in height (measuring *only* the vertical bar) and measure 2 3/4 inches in length. Barcodes must use code 39 symbology (Bar Code 39 f HR font). Each bar in the barcode must be solid. Streaks in barcodes are unacceptable. (Refer to the Summary of the Technical Form Requirements and Their Actual Positions on page 12 for exact positioning of the barcode on the grid)

Placement: For compatibility with OTR scanners, all barcodes should appear in the upper right corner of the form. This will prevent the scanner from incorrectly identifying the form, e.g. identifying the form as a separator sheet. Also, for compatibility with the imaging system, barcodes should lie *entirely* within the rectangle formed by the registration marks while preserving the quiet buffer zone requirement for registration marks. The numeric representation of the barcode must appear below the barcode. There is no required minimum clearance between the alphanumeric representation of the barcode and taxpayer information and/or form prompt text.

A new physical aspect of all substitute forms is a second placement field of the Software Developer/Vendor ID four digit number. This number must be pre-printed in a **12 pt. Helvetica or Courier font** on all substitute forms in the "Software Developer Use Only" box located under the barcode string. Refer to the D-40 Sub form example on page 13 for positioning. Forms received without this new field will cause delays in processing taxpayer's returns.

Numeric Codes for Processing Tax-Year 2014 Substitute Forms
The numeric code is 14 characters long to include 12 numbers plus 2 asterisks.
The barcode looks like the following:

1 4 0 2 0 0 3 1 1 0 2 9

	Asterisk	Tax year		Form category			Form Identifier		Page #	Vendor ID				Asterisk
Example: TY 14 D-20 Sub, page 1 for H & R Block	*	1	4	0	2	0	0	3	1	1	0	2	9	*

3. Secondary Identification (Title fields)

Graphic: Ordinary form field recognition is used in the event of a failed barcode read or match. In order to encourage a successful read (i.e., exact text match), secondary identification text should be written in the Helvetica font using only uppercase letters and numbers.

Placement: There is a good deal of latitude in the placement of secondary identification fields. Forms are often marked-up with stamps and handwriting useful to taxpayers, lockbox vendors, document preparation, etc. For this reason the placement of the secondary identification fields should be located where their impact is minimal.

First Choice: The title block text appearing at the top of a form is used as the main backup for identification when a barcode failure occurs. Distinguishing text should be relatively large with good separation from surrounding graphics, and it should serve to uniquely identify the form *and* page in form written in black **12pt Helvetica or Courier font**

Ex: 2014 D-20 SUB P1

Last Resort: Centered above the bottom OCR crop line and below form content there should appear a text block suitable for last resort form identification. This text should be similar to that of the first choice field. It should serve to uniquely identify the form and page number of the form written in black 6.5pt – 7pt Helvetica or Courier font

Ex: 2013 D-20 SUB P1

Physical Aspects and Specifications *of* Substitute Forms (con't)

C. Technical Form Requirements (con't)

SPECIFIC FORM CODES FOR PROCESSING DURING CALENDAR YEAR 2014 (TY 2013)

Form Name	Year	Form Category	SUB Form Identifier	**Vendor ID
D-20	13	020	03	** Refer to the list of *Vendor Names and ID Numbers* on pages 11 - 12.
D-20ES	14	020	04	
D-30	13	030	03	
D-30ES	14	030	04	
D-2030P	13	230	04	
D-40	13	040	04	
D-40B	13	040	13	
D-40ES	14	040	06	
D-40EZ	13	040	05	
D-40P	13	040	12	
D-41	13	041	02	
D-41ES	14	041	08	
D-41P	13	041	05	
D-65	13	065	02	
D-2210	13	221	no barcode	
D-2220	13	222	no barcode	
D-2440	13	240	02	
D-2441	13	241	02	
FP-31	15	031	02	
FP-31P	15	031	04	
FP-129A	15	129	02	
FR-127	13	127	02	
FR-127F	13	127	04	
FR-128	13	128	02	
FR-147	13	147	02	
FR-329	13	329	02	
FR-800A	13	800	03	
FR-800M	14	800	04	
FR-800Q	14	800	08	
FR-800SE	14	800	06	
FR-800V	14	800	09	
FR-900A	13	900	04	
FR-900B	13	900	05	
FR-900M	14	900	06	
FR-900Q	14	900	08	
Schedule H	13	998	02	
Schedule S	13	040	04	
Schedule N	13	040	04	
Schedule U	13	040	04	
Schedule I	13	040	04	
Schedule L	13	999	02	
Schedule F	13	020 or 030	01	
Schedule UB	13	020 or 030	01	

Physical Aspects and Specifications *of* Substitute Forms (con't)

D. *Summary* of the Technical Form Requirements and Their Actual Positions

1. Registration marks (Targets)

♦The vertical and horizontal edges of the registration marks must be the same length of 1/4 inch long, 1/16 inch thick, with a quiet space outside of each mark measuring at 1/4 inch wide.

♦Top and bottom right registration marks should extend from the middle of column 78 (78.5) over to the end of column 80. The bottom left registration mark should start in column 6 and extend over to the middle of column 8.

♦The bottom of the horizontal line of the ***top registration mark*** should rest on line 4 of the grid.

♦The bottom of the horizontal line of the ***bottom registration mark*** should rest at the bottom of line 63.

2. Barcode

♦The barcodes should all have the same height and length. Measuring only the vertical bars, each barcode should be 1/2 inch tall, positioned from the top of line 4 to the bottom of line 6 on the grid and ***exactly*** 2/34 inches long, starting in the middle of column 48 (48.5) extending over to the end of column 75.

NOTE: All Software Developer/Vendor ID numbers must be pre typed in a 12 pt. Helvetica or Courier font on all substitute forms in the "Software Developer Use Only" box formally "Official Use Only" located under the barcode string. Refer to the D-40 Sub form example on page 13 for positioning. There are no exact placement positions for this field because of space availability of already designed forms. However, as long as this field falls under line 8 and extends anywhere from column 48.5 to 75 (length of the actual barcode), you will be within the scanning perimeters.

Forms received <u>without this new field</u> will cause delays in processing taxpayer's returns.

3. Secondary Identification (Title fields)

The secondary identification title fields include both the top Title text field and the bottom Title text field.

♦The top title text field which includes a ***12 pt Helvetica or Courier font*** of the form year, form number and the word SUB should be positioned on line 4 of the grid and start in column 19**.** (The remainder of the form title can be the same font)

♦The bottom title text field which is ***only*** the form year, form number, SUB and page number (P1,2,3, etc) should be a ***6.5 or 7 pt Helvetica or Courier font***, starting in column 40 (within the perimeters of the two bottom registration marks) and positioned at the top of line 63 on the grid.

2014   D-40 SUB Individual
Income Tax Return

Software Developer Use Only
Vendor ID # 1234

NEW

`1 4 0 4 0 1 2 1 0 0 0`

Secondary Identification (Top Title Text Field)

The top title text field which includes a *12 pt Helvetica or Courier font* of the form year, form number and the word SUB should be positioned on line 4 of the grid and start in column 19. (The remainder of the form title can be the same font)

In the "Software Developer Use Only" field under the barcode string, pre type your Vendor ID # in a 12 pt. Helvetica or Courier font.

Barcode

The barcodes should all have the same height and length. Measuring only the vertical bars, each barcode should be 1/2 inch tall, positioned from the top of line 4 to the bottom of line 6 on the grid and *exactly* 2/34 inches long, starting in the middle of column 48 (48.5) extending over to the end of column 75.

Registration marks (Targets)

The vertical and horizontal edges of the registration marks must be the same length of 1/4 inch long, 1/16 inch thick, with a quiet space outside of each mark measuring at 1/4 inch wide.

The bottom of the horizontal line of the *top registration mark* should rest on line 4 of the grid.

Top and bottom right registration marks should extend from the middle of column 78 (78.5) over to the end of column 80.

The bottom left registration mark should start in column 6 and extend over to the middle of column 8.

The bottom of the horizontal line of the *bottom registration mark* should rest at the bottom of line 63.

Secondary Identification (Bottom Title Text Field)

The bottom title text field which is *only* the form year, form number, SUB and page number (P1,2,3, etc) should be a *6.5 or 7 pt Helvetica or Courier font*, starting in column 40 (within the perimeters of the two bottom registration marks) and positioned at the top of line 63 on the grid.

2014 D-40 SUB P1

Software Developer Names and Vendor ID Numbers

The following is a list of Software Developer's names and Vendor IDs. When creating your barcode, you must include your four-digit Vendor ID number in the barcode on each substitute tax form. See page 10 for additional barcode information.

If you have a Vendor's ID and your name does not appear on the following list, call Darlene Parks of the OTR at 202-442-6919 or email darlene.parks@dc.gov

If you **do not have a Vendor's ID,** contact the National Association of Computerized Tax Processors (NACTP) at 816-714-2567 or email president @nactp.org

ATX Forms	**1015**
Block Financials (H & R Block)	**1017**
BSI	**1018**
CCH Inc/Pro System	**1019**
CS Professionals (Creative Solutions)	**1022**
CORP TAX (Deloitte & Touche Tax Technologies)	**1023**
Drake Enterprises	**1024**
H & R Block	**1029**
Intuit	**1030**
Jackson Hewitt Tax Service	**1031**
Lacerte	**1032**
Nelco	**1034**
Empower	**1034**
Independent Systems	**1034**
Payroll 1	**1034**
Sage	**1034**
Orrtax	**1035**
Petz Enterprises, Inc.	**1037**
Rhodes Computer Software/Taxslayer	**1038**
STF Service Corp	**1039**
Taxworks by Laser Systems	**1043**
CCH/TAXWISE	**1045**
Aatrix Software, Inc	**1048**
Accountware	**1049**
ADP, Inc	**1050**
Ceridian Tax Services	**1051**
Data Technology Group	**1053**
Micro Vision/Accountants World	**1057**
Thomson Tax & Acctg (RIA)	**1062**
Second Story Software	**1064**
Tax Simple	**1067**
Taxware Systems Inc	**1068**
Advantage Payroll Services	**1084**

Software Developer Names and Vendor ID Numbers Continued

Visual Forms	**1100**
Universal Software Solutions	**1102**
Vertex	**1120**
Master Tax	**1122**
Paychex	**1124**
TaxHawk	**1201**
Online taxes	**1211**
IOI Payroll Services	**1243**
CCH/WOLTERS KLUWER	**1246**
ADP	**1251**
Liberty Tax Services	**1273**
Tax Compliance, Inc (Taxcomp)	**1281**
Taxsation	**1284**
Orange Door Inc	**1290**
Paycor	**1393**
Intuit	**1555**
Solutions for Progress	**1698**
DMA (DuCharme, McMillen & Associates)	**1803**
HR Access	**1835**
Fuel Request	**1838**

Software Developer Responsibility

These guidelines are updated to reflect pertinent tax year form changes and to meet processing and legislative requirements. It is the responsibility of the software developer to submit substitute D.C. tax forms for approval based on the latest edition of the document.

The OTR primarily approves forms based upon a forms legibility, the accuracy and quality of the barcode and scan line, the precision of line numbers, and required information and margins. We do not review or approve the logic of specific software programs, or confirm the calculations output from these programs.

It is the responsibility of the software developer to ensure the accuracy of the calculations performed by the software program.

The software developer must inform its customers of the OTR's requirements as listed in this document. It is the software developer's responsibility to instruct customers to use the correct printer, paper weight, paper size, font, font size, and ink as required by the OTR.

Secondary Software Companies

Companies that purchase already **APPROVED OTR** forms from another software developer do not have to resubmitt for approval, however if that company add the OTR logic to produce their own software package, making any changes to the already **APPROVED OTR** form, then they must gain approval of the forms from the OTR.

Agreement

Any person or company who uses substitute forms and makes all or part of the changes specified in these guidelines agrees to the following stipulations:

The OTR presumes changes are made in accordance with these guidelines and will not interrupt the processing of the tax return. **Should any of the changes prove to be not exactly as described, and as a result disrupt the OTR's processing of the tax return, the person or company agrees to accept the OTR's decision of whether or not to continue use of the form during the filing season.**

You or your company agree to work with the OTR in correcting noted deficiencies. Notification of deficiencies may be made by any combination of fax, letter, email or telephone.

Definition *of* Terms

Types of forms

Computer-generated substitute tax form
A tax form that is entirely designed and printed by the use of a computer printer, such as a laser printer on plain white paper. This form must conform to the physical layout of the substitute form grid, although the typeface may differ. The text should match the text on the substitute form grid as closely as possible; condensed text and abbreviations will be considered on a case-by-case basis.

Computer-prepared substitute form
A pre-printed form in which the taxpayer's information has been entered by a computer.

Continuous use forms
Forms without pre-printed tax years are called "continuous use" forms. Continuous use forms are revised when a legislative change affects the form or a change is necessary to facilitate processing.

Manually-prepared form
A pre-printed form in which the taxpayer's tax information is entered by a person using a pen or pencil.

Official form
A pre-printed form produced by the OTR. Distinct characteristics is the green drop-out ink that this form was produced with.

Pre-printed pin-fed form
A printed form that has marginal perforations for use with automated and high-speed printing equipment.

Substitute form
A tax return that differs in any way from the official version and is intended to replace the entire form that is printed and distributed by the OTR. This term also covers approved substitute returns.

Supplemental schedule
A document providing detailed information to support an entry for a line(s) on an official or approved substitute form and filed with a tax return. A supplemental schedule is not a tax form and does not take the place of an official or substitute form.

Specific form terms

Data entry field
All areas designated on a form for the insertion of data, such as dollar amounts, quantities, responses, check boxes, etc.

Format
The overall physical arrangement and general layout of a substitute form.

Graphics
These are generally line numbers, captions, instructions, special indicators, borders, rules, and strokes.

Item caption
The textual portion of each line on the form identifying the specific data elements required.

Line reference
The line numbers and letters used to identify each captioned line on the official forms and printed to the immediate left of each caption or data entry field.

Sequence
The numeric and logical placement order of data. Sequence is an integral part of the total format requirement.