

# **2013 Mississippi Guidelines for Providers of Substitute Tax Forms**

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## Agency Update

In August of 2013, the Mississippi Department of Revenue (DOR) changed the forms approval process along with the guidelines for providers of substitute tax forms. These changes are reflected below.

## Scanning Technology

The current scanning/imaging technology for capturing data from paper tax forms only processes 1D barcodes but DOR is planning to implement 2D barcodes with the design of the 2014 forms. Updates regarding 2D barcodes will be posted on the What's New for Forms page as they become available.

## Accepted Form Types

DOR will only accept two types of forms:

1. **"Official"** forms printed and distributed by the DOR

"Official" forms are printed in two colors - black ink and "drop-out" color ink. The "drop-out" ink color is invisible to the scanner. Because of this color printing, photocopies, which create black ink only forms, are not acceptable.

2. **"Approved Substitute"** forms produced by external computerized tax processing software vendors

"Approved Substitute" forms must be completed on a computer and it is highly recommended that the returns are printed on a high quality laser printer. In all probability, returns printed on a high quality ink jet printer will also be acceptable. If the use of a dot matrix printer is anticipated, it is strongly suggested the software vendor performs additional testing to ensure that we can accurately process such returns.

All substitute forms must be submitted to DOR for approval prior to distribution and use by the general public. The approval of these forms is for use in a software package sold by the provider. Under no condition are these forms to be placed on a provider internet site, without the approval of the DOR.

## Penalties Associated with Using Unapproved Forms

Any deviation from the approved substitute version of a form is subject to penalties. A penalty of \$25.00 per form in a return may be assessed to tax software providers who distribute unapproved forms, tax practitioners who improperly use substitute forms to prepare returns, or the taxpayer who submits the non-compliant return.

The DOR strongly encourages providers to read and understand the guidelines detailed in this document prior to submitting any forms to the DOR for approval. Substitute forms must be approved annually, even if no change has been made to the forms from the previous year. All providers of substitute forms must update their software package with any revised form yearly.

## **What's in the Provider Forms Packet**

DOR provides a template substitute form for providers to use to create their versions of the form. These templates are found on our webpage and include the following:

- 1. Original Form**

This is an original printout of each page of the form without data.

- 2. Key to the Form**

A key for each page of the form is provided that contains a 10x6 grid overlay. The key specifies the exact position of the barcode, registration marks and data capture areas. It also contains the proper data format for all data fields. Alpha fields are represented by Xs, Alpha Numeric fields are represented by a combination of Xs and 9s and Number fields are represented by 9s. The maximum length of each field is also represented by the number of Xs and/or 9s shown on the key.

## **What Must Be Submitted for Approval**

Two (2) copies of each form must be submitted for approval as follows:

- 1. One version of each form with every field completely filled out to the maximum length.**

This version should have a value in every field that contains the corresponding format of X, X9 or 9 as indicated on the key. The values should also represent the maximum field lengths as indicated.

- 2. One version of each form containing simulated taxpayer data.**

This version should contain the data that would be prepared for the taxpayer to be mailed to DOR.

All substitute forms must be submitted to DOR for approval. This includes a form provider developing substitute forms and a software provider who purchases a set of forms used in developing tax preparation software. If you purchase forms from a forms developer, your substitute forms will not be approved until the forms developer has received approval. All providers using another developer's forms must submit these forms for approval. All forms prepared by an external provider must be pre-approved by the DOR prior to distribution or use by the general public. A list of approved forms by provider will be posted on our website for your convenience.

If after the forms are approved there is a problem with the forms that the taxpayers are submitting, it may be required that software providers submit their software for inspection.

## Approval Process

The substitute forms approval process is as follows:

1. **DOR provider forms packets are posted on the DOR website.**
  - Forms packets can be downloaded and printed as Adobe PDF files.
  - Providers must have a UserID and Password to access the Provider Forms Packets.
  - If you do not have a UserID and Password, contact the Forms Coordinator to make a request.
  - Provider Forms Packets will not be mailed.
2. **Provider sends a submission packet for approval.**
  - The preferred method for all approvals is PDF format sent to [ProviderForms@dor.ms.gov](mailto:ProviderForms@dor.ms.gov)
  - Providers may submit all related forms within a tax type as one submission to expedite the approval process but this is not required. Forms will be reviewed for approval as they are received.
  - For submissions that have to be mailed, please mail them to:

**Mississippi Department of Revenue  
OIT/Forms Division  
1577 Springridge Road  
Raymond, MS 39154**

3. **Communication to the Provider regarding form approval status.**
  - Upon receipt of the submission, DOR will send an email acknowledging receipt of the submission before the approval process begins.
  - When the approval process is complete, the provider will be notified of the status of each form. The statuses are approved, approved with changes or not approved.
  - An email of approval or disapproval will be issued on all submitted forms.
  - Approvals are valid for one year only.

DOR will try to respond to approval requests within 10 business days of receipt of the forms. We encourage and welcome any questions and/or feedback you can provide us on how to simplify and improve this process.

Note that if a form is not approved, and a taxpayer submits the unapproved form to the DOR, the taxpayer, provider, and/or preparer may be penalized for submissions of an unapproved form.

4. **Listing of Approved Forms by Provider will be posted on the DOR website.**

Once a form is approved, it is added to the list of approved forms by provider. This document contains the status of all forms for a given provider by tax type, including the approval dates.

## Deadlines for Submissions

Income Tax forms (Withholding, Individual and Corporate) shall be submitted by December 1st of each year. All forms submitted prior to December 1st will take top priority, after December 1st form will be turned around with in the NACTP guidelines.

## General Form Standards

**a. Paper Specifications**

**Size** - Forms must be designed on 8.5 x 11 inch paper.

**Weight** - The minimum recommended paper weight is 20 pound bond.

**Color** - White provides a high degree of legibility and contrast and is the recommended color.

**b. Form size**

The standard form size is 8.5 x 11 inches unless otherwise specified.

Forms that are specified as coupon size include a line at the bottom indicating where the taxpayer must cut the form. Failure to cut the return to the correct size may result in a penalty to the taxpayer. Please include this requirement in the instructions you provide to the taxpayer.

**c. Ink color**

Black ink is required.

**d. Fonts**

Courier New 12 point font is recommended.

**e. Barcodes**

The barcode must be of type 2 of 5 interleaved.

The barcode is positioned .5 " from the top and left edges of the page.

Exact positioning of the barcode is required.

The barcode number is a 12 digit number made up of the following numbering scheme:

Example: Form 80-105-13-3-1-222

80 - Tax Division Prefix

105 - Form Number

13 - Year of Form

3 - Version within the Year

1 - Page Number

XXX - Provider Number - assigned to each software vendor by DOR

This is page 1 of the 2013 Resident Income Tax form, produced by the provider assigned the number 222.

**f. Form numbers**

The form number must be printed in full on the form above the barcode.

Form numbers are provided on the forms posted on our web-page. The assigned provider number must be obtained from our Forms Coordinator at 601-923-7038. You should place the provider number assigned to your organization in the barcode on the sample forms submitted to DOR for approval. If you purchase forms from another software provider, your Provider Number must appear in the lower left corner of the forms. The form vendor's number remains in the barcode and full form number.

**g. Registration Marks Requirements**

The length and thickness should match the sample forms provided on our webpage. Exact positioning of registration marks is required.

**h. Formatting Notes**

Alpha and alpha numeric fields are left justified.  
Numeric fields are right justified.  
All amount fields should be rounded to the nearest dollar.  
Lines and check boxes should not be included.  
Commas should not be included in numeric fields.  
Decimal points should only appear in percentage fields if indicated by the key.

**i. Printing Requirements**

Print using a laser printer. Handprint is not acceptable.  
All forms must be printed simplex (single-sided). Double sided forms are not acceptable.  
All returns submitted must be originals. Photocopies of a return are not acceptable.

**j. Instructional Text**

Instructions furnished by DOR should be provided to the taxpayer. Do not submit instructions back for approval.

**k. Taxpayer Signature**

All tax returns must be signed by the taxpayer(s).  
Any signature on substitute or computer-generated forms must be the original.

**l. Additional Information**

Several providers add their own internal numbers to the forms. This practice is acceptable as long as the numbers do not interfere with the barcode, registration marks or data capture fields.