

# Mississippi Guidelines for Providers of Substitute Tax Forms

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## Approved Substitute Forms

All substitute forms produced by software providers must be submitted to DOR for approval prior to being included in a software package for use by the general public. Any provider purchasing another provider's forms must submit those forms for approval. (Example: Company A with provider number 123 purchases forms from Company B. Company A must submit those forms for approval with provider number 123.)

## Penalties Associated with 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 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.

## Provider Form Key

DOR provides a key for every form for providers to use to create their versions of the form. Each page contains a key with a 10x6 grid overlay. The key specifies the exact position of the barcode, registration marks and data capture areas along with the proper format for all data fields. Alpha fields are represented by Xs, alpha numeric fields are represented by a combination of Xs and 9s and numeric fields are represented by 9s. The maximum length of each field is represented by the number of Xs and/or 9s shown.

## 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. This copy, in addition to helping us judge data placement, indicates to us that you as a provider are aware of the maximum fields lengths and will not allow a return to be printed in excess of those lengths.
- 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. Please include data in as many fields as possible in your simulated data.

## Deadlines for Submissions

Sales Tax Forms shall be submitted for approval by July 15th of each tax year.  
Income, Corporate and Withholding Tax forms shall be submitted by December 1st of each tax year.

# Approval Process

The substitute forms approval process is as follows:

**1. Provider downloads the Form Key from the DOR website.**

- Form Keys are available as Adobe PDF files – they will not be mailed.
- Providers must have a UserID and Password to access the DOR Provider Forms.
- If you do not have a UserID and Password, contact the Forms Coordinator.

**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 in one email to expedite the approval process but this is not required. Please submit each individual form as a separate PDF file that includes both your full field and simulated data copies.
- 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  
500 Clinton Center Drive  
Clinton, MS 39056**

**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 by email of the approval or disapproval of each submitted form.
- Our approvals/disapprovals will be sent in the form of a PDF file. The top right of the first page of the PDF will have an electronic stamp of either Approved or Not Approved.
- Forms marked Not Approved will have the corrections marked on them and must be corrected and resubmitted for approval.
- Approvals are valid for one tax year.
- 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.

It is the goal of DOR 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.

**4. Approved Paper Form Providers will be posted on the DOR website.**

When a provider submits a form for approval, that form will be added to the list of supported forms for that provider. Every form (per tax type) that is submitted will be marked as approved or not approved. Forms that are approved show the actual approval date and those that are not will be marked as Not Approved. This listing will be updated on a regular basis during the approval season and the date of the last update will also be shown. If at any time you see a discrepancy in what we show as approved/not approved, please let us know.

## General Form Standards

### 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.

### 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.

### Ink color

Black ink is required.

### Fonts

Courier New 12 point font is recommended.

### 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 80-105-14-3-1-222

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 2014 Resident Income Tax form, produced by the provider assigned the number 222.

### 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 webpage. 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.

### Registration Marks

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

**Formatting Requirements**

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.

**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.

**Instructional Text**

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

**Taxpayer Signature**

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

**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.