

The New York City (NYC) Department of Finance allows the reproduction of NYC tax forms and instructions, providing the guidelines and specifications in this bulletin are followed. NYC Department of Finance (NYC Finance) reserves the right to reject any form that does not meet these specifications. Notification of changes to details in these guidelines and specifications will be distributed if they should change, be revised or appended.

Table of Contents

I.	WHAT'S NEW	1
II.	APPLICABLE FORMS AND INSTRUCTIONS.....	1
III.	GENERAL REQUIREMENTS FOR ALL SUBSTITUTE FORMS	1
	A. Paper and Font Requirements	1
	B. All Pages	1
	C. One-sided or Two-sided	1
	D. Stapling.....	1
	E. Printer-Generated Strip	1
	F. Legibility.....	1
	G. Signatures and Photocopies.....	1
	H. Approval Authority	2
	I. Limitations of Approval	2
	J. Software Vendor Certification.....	2
IV.	SPECIFIC REQUIREMENTS FOR ALL SCANNABLE SUBSTITUTE FORMS	3
	A. Scannable Forms	3
	B. Reproduction Requirements.....	4
	C. Horizontal and Vertical Lines	5
	D. Data Touching Characters	5
	E. Identifying Numbers.....	5
	F. Check Boxes	5
	G. Cent Lines and Decimal Points	5
	H. Clear Space in Top Margin	5
	I. Blank fields	5
	J. Name and Address Format.....	5
	K. Period After Field Identifier Label or Line Number.....	5
	L. Telephone Numbers	6

M.	Shading	6
N.	Form Identification and Page Numbering.....	6
O.	Data Capture Bullets	6
P.	Barcodes	6
1.	Size	6
2.	Barcode Elements.....	6
3.	Position	7
4.	Numbering Format.....	7
5.	Printed Barcode Number	7
6.	Clearances.....	7
7.	Barcode Evaluation/Grading	7
Q.	Forms Review and Approval.....	8
1.	Required Forms	8
2.	Negative numbers.....	8
3.	Data Samples	8
4.	Different Versions of Software	8
5.	Commas as Separators.....	9
6.	Preferred Test Data Sample and Full Field Entries.....	9
7.	Additional Submission for Approval	9
8.	Certification on Inclusion of Instructions Required for Approval	10
9.	Acknowledgement and Approval	10
10.	Last Date for Approval	10
V.	SPECIFIC REQUIREMENTS FOR ALL NON-SCANNABLE SUBSTITUTE FORMS	10
A.	Reproduction Standards	10
B.	Paper and Font Requirements.....	10

Visit The New York City Department of Finance's Website at:

[nyc.gov/finance](http://www.nyc.gov/finance)

For Direct Access to New York City Business Tax Forms online, go to:

http://www.nyc.gov/html/dof/html/pub/pub_businessstax.shtml

I. WHAT'S NEW

- Form NYC-8CB - Claim for Refund of GCT From Carryback of Net Operating Loss has been eliminated for TY2012.

II. APPLICABLE FORMS AND INSTRUCTIONS

The following forms and schedules can be reproduced:

- all Banking Corporation Tax forms and instructions;
- all Commercial Rent Tax forms and instructions;
- all General Corporation Tax forms and instructions;
- all Hotel Room Occupancy Tax forms and instructions;
- all Unincorporated Business Tax forms and instructions;
- all Utility Tax and excise tax forms and instructions, and
- all extensions, declarations, schedules, reports, claims and applications, along with their instructions.

III. GENERAL REQUIREMENTS FOR ALL SUBSTITUTE FORMS**A. Paper and Font Requirements**

- Size - 8.5 inches x 11 inches
- Color - White
- Weight - Not less than 16 pound and not more than 24 pound
- Ink - Black
- Font Size - a minimum size of 9pt. is required for all variable data
- Font Style - Any fixed-width font, such as Courier, is recommended. It should be non-bold and non-italicized.

B. All Pages - All pages of the forms must be reproduced even though no entries are necessary on some pages.

C. One-sided or Two-sided - Reproductions may be made using either one side or two sides of the paper, but the entire original page layout must remain intact.

D. Stapling - All pages and schedules must be arranged in the same sequence as the official version of the form and stapled in the upper left-hand corner.

E. Printer-Generated Strip - The perforated marginal lateral strip attached to a computer-generated or a computer-printed form must be removed before the return is filed.

F. Legibility - The reproduced form must be legible both as to form, structure and filled-in matter.

G. Signatures and Photocopies - Signatures on NYC forms *submitted with a return* must be the originals, even if the paper is photocopied. Although photocopies will be processed, original forms should be submitted to facilitate processing.

- H. Approval Authority** - For approval of any substitute form or permission for variances from these specifications, submit forms and/or variance requests to:

Cono Fusco
NYC Department of Finance - Forms Development
One Centre Street, 22nd Floor North
New York, NY 10007
212 669 3846 Phone
212 669 3921 Fax
fuscoc@finance.nyc.gov

- I. Limitations of Approval** - The approval of any particular form means that the form will be accepted for processing but that any errors either on the substitute form or in the applicable software remain solely the responsibility of the company reproducing the form. The NYC Dept. of Finance reserves the right to correct the tax liability of any taxpayer where the error results from either an error on the substitute form or the software.
- J. Software Vendor Certification** - All software vendors who submit substitute forms for approval are required to include a signed certification to guarantee that the software vendor will include all taxpayer instructions exactly as issued by NYC Finance with respect to any forms included in the software package or forms library. A sample of such certification is provided below and must be submitted on company letterhead and signed by an officer of the corporation. One affidavit per tax year is required. The Department further reserves the right to request a sample copy of the software product to verify that the instructions have been included.

SAMPLE

Software Vendor Certification on Inclusion of Instructions with all New York City Tax Forms

[To be submitted on company letterhead and signed by corporate officer]

“In accordance with the New York City Department of Finance's Guidelines and Specifications for the Reproduction of New York City Tax Forms (i.e. Information Bulletin No. 9), I hereby certify that *[insert company name]* has reproduced all instructions, as promulgated by the NYC Department of Finance, to accompany each tax form included in our 2012 software product.

IV. SPECIFIC REQUIREMENTS FOR ALL SCANNABLE SUBSTITUTE FORMS

A. Scannable Forms - For tax year 2012, the following table lists forms that are considered to be scannable forms:

BANKING CORPORATION TAX

FORM	FORM NAME	FORM ID
NYC 1	Tax Return for Banking Corporations.	100
NYC 1A	Combined Tax Return for Banking Corp.	101
NYC 400B	Estimated Tax Declaration	104
NYC 3360B	Report of Federal/State Change – Bank	102

GENERAL CORPORATION TAX

FORM	FORM NAME	FORM ID
NYC 3A	Combined Tax Return – GCT	301
NYC 3L	GCT Tax Return (Long Form)	302
NYC 4S	GCT Tax Return (Short Form)	304
NYC 4SEZ	GCT Tax Return (EZ Form)	311
NYC 9.5	Claim for Reap Credit	007
NYC 9.7	UBT Paid Credit	310
NYC 9.9	Claim for Made in NYC Film Production Credit	009
NYC-9.10	Claim for Biotechnology Credit	010
NYC 245	Activities Report of Corporations	308
NYC 400	Estimated Tax Declaration	303
NYC 3360	Report of Federal/State Change - GCT	300

UNINCORPORATED BUSINESS TAX

FORM	FORM NAME	FORM ID
NYC 5UB	Estimated Tax (Partnership)	605
NYC 5UBTI	Estimated Tax (Individual)	606
NYC 114.5	Reap Credit UBT	610
NYC 114.7	UBT Paid Credit	611
NYC 114.8	Reap Credit UBT – Lower Manhattan	612
NYC 114.9	Claim for Made in NYC Film Production Credit	613
NYC-114.10	Claim for Biotechnology Credit	615
NYC 115	Report of Federal/State Change – UBT	601
NYC 202	UBT Tax Return Ind. Estates & Trusts	602
NYC 202S	UBT Tax Return (Short Form)	614
NYC 204	UBT Tax Return Partnerships	604
NYC 204EZ	UBT Tax Return Partnerships	609

COMMERCIAL RENT TAX

FORM	FORM NAME	FORM ID
CR-A	Comm. Rent Tax Annual Return	200
CR-Q1	Comm. Rent Tax First Quarter Return	202
CR-Q2	Comm. Rent Tax Second Quarter Return	203
CR-Q3	Comm. Rent Tax Third Quarter Return	204

HOTEL TAX

FORM	FORM NAME	FORM ID
NYC HTX	Hotel Room Occupancy Tax	400
NYC HTXB	Hotel Room Occupancy Tax (for use by hotel and small facility operators)	401

UTILITY TAX

FORM	FORM NAME	FORM ID
NYC 9.8UTX	Reap Credit UTX	704
NYC UXP	Utilities Tax Return	701
NYC UXRB	Utilities Tax Return – Railroads, Buses	702
NYC UXS	Return for Vendors of Utility Services	703

OTHER

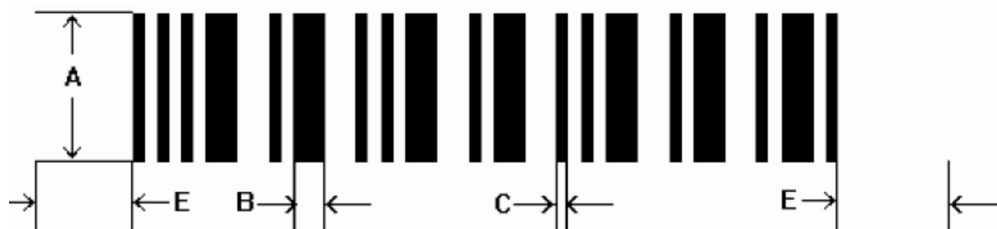
FORM	FORM NAME	FORM ID
NYC 9.8	Reap Credit GCT/Bank	008
NYC 399	Schedule of Depreciation Adjustments	005
NYC 399Z	Depreciation Adjustments Post 9/10/01	006
NYC 1127	Non-Resident Employee Return	800
NYC E-911	Return of E-911 Surcharge by Telecommunication Providers	900
NYC EXT	App. For Automatic 6-Month Extension for Time	312
NYC EXT.1	App. For Additional Extension	313
NYC-200V	Payment Voucher for e-filed Returns and Extensions	314

B. Reproduction Requirements - You may computer-generate or computer-prepare any of the NYC tax forms or schedules from the previous table as long as the following requirements are met:

- Ensure that the entry lines for data – along with the corresponding data labels and data capture bullets – have the same horizontal and vertical coordinates as the official version, and
- The form is a reasonable facsimile, and,
- Form instructions are included.

- C. Horizontal and Vertical Lines** - You may remove all vertical lines from the forms except cent lines. If only whole dollar amounts are printed, a decimal point or cent line must still be included. Horizontal lines cannot be removed. The following elements are required to be reproduced on all applicable forms:
- Underscore lines replacing checkboxes (refer to section IV.F);
and
 - Barcodes (section IV.P).
- D. Data Touching Characters** - Any variable taxpayer data must be placed so as to provide clear separation from any fixed line or other element, as visible with the unaided eye.
- E. Identifying Numbers** - All taxpayer and practitioner Employer Identification Numbers (EIN), Social Security Numbers (SSN), Practitioner's Tax Identification Numbers (PTIN) and Federal Business Codes must be printed with a single, solid line as an underscore. If the tax forms will be manually prepared (handwritten), then "comb" format is required as in the NYC Finance form. Comb format means the short vertical lines that extend from the top and bottom of the box surrounding each number to separate each digit or character.
- F. Check Boxes** - All check boxes must be replaced by a horizontal line underneath the data area. No bold lines.
For example: Original form: Substitute form: ____
- G. Cent Lines and Decimal Points** - The substitute form must contain either a cent line or a decimal point to separate the dollar and cents amounts. If only whole dollar amounts are printed, a decimal point or cent line must still be included. Cent lines must be solid lines and must not exceed 0.75-point size. All dollar fields must be right justified.
- H. Clear Space in Top Margin** - The margin at the top of the form between the edge of the paper and any fixed or variable text or graphics must be at least 0.25 inches. This clear space must exist from the left to the right edge of the paper.
- I. Blank fields** - Variable data fields must be left blank when there is no taxpayer entry. If a field is blank, do not put "None", "N/A", 0 or 0.00 in the field. Do not use hard-coded decimal places in blank fields.
- J. Name and Address Format** - All vertical and horizontal lines in the entity name and address area must match the NYC Finance original.
- K. Period After Field Identifier Label or Line Number** - All field labels or line numbers identifying variable data fields must be followed by a period or a vertical line to separate the line number from the variable data.

- L. Telephone Numbers** - Telephone numbers **MUST** be formatted with hyphens, in the format: 999-999-9999.
- M. Shading** - All shading is to be removed from the substitute form.
- N. Form Identification and Page Numbering** - Form name, year and page number must appear on all form pages as it does on the NYC Finance form.
- O. Data Capture Bullets** - Identifying marks to indicate designated fields must match the circular bullets indicated on NYC Finance forms.
- P. Barcodes** - Designated NYC Finance scannable tax forms – as listed in section IV.A – must include a barcode. The barcode is industry standard Code 3 of 9 (Code 39) and must adhere to the specifications listed here. (See the diagram below for measurements indicated by a letter in parentheses.)
- 1. Size** - The minimum barcode height will be 0.375 inches or 25% of the barcode length; whichever is greater (see diagram item A below).
 - 2. Barcode Elements** - There are two bar sizes in the barcode, the narrow element (C) and the wide element (B). An element can be either a bar or a space. All wide elements within a barcode must be the same size; also, all narrow elements must be the same size.
 - The minimum narrow element width is 0.010 inches.
 - The maximum narrow element width is 0.066 inches.
 - The minimum wide element width is 0.022 inches.
 - The maximum wide element width is 0.200 inches.
 - The minimum wide element-to-narrow element ratio (D) is 2:1 if the narrow element width is greater than 0.020 inches.
 - The minimum wide element-to-narrow element ratio (D) is 2.2:1 if the narrow element width is less than or equal to 0.020 inches
 - The inter-character gap must be 1 to 3 times the minimum narrow element width.



Note: This barcode is enlarged to show greater detail.

3. Position - Barcodes must appear on every page of the designated forms, unless the entire page contains taxpayer instructions only. Barcodes must be positioned vertically. If the barcode is placed in the top left corner of the page, position the barcode as far down as possible to prevent staples from invalidating the barcode. **ALL BARCODES THAT ARE PRINTED ON THE TOP LEFT OF THE PAGE MUST BE A MINIMUM OF 3/4 OF AN INCH IN FROM THE LEFT EDGE TO LEAVE SPACE FOR THE SPRAYING OF THE TIN NUMBER.**

4. Numbering Format - The barcode format must be the following:

FFFSYYPP where:

FFF = 3 digit form code from the section IV.A table

S = page number

YY = 2 digit tax year (as it appears on the NYC Finance form)

PP = 2 digit preparer code (as assigned by NYC Finance)

5. Printed Barcode Number - The numerical translation of each barcode must appear in the bottom left corner of the bar-coded page as it appears on the NYC Finance form.

6. Clearances - Barcodes must have the following clearances:

- Top and bottom – 0.5 inches from top or bottom edge of form, which includes 0.25 inches clear space from any other element, and;
- Side – 0.25 inches from the outside edge of the form.

7. Barcode Evaluation/Grading - Submitted barcodes must meet ANSI standard evaluation criteria to receive approval. Specifically, an ANSI defined grade of at least C must be achieved when scanned using charged-coupled device (CCD) technology.

Q. Forms Review and Approval - The NYC Department of Finance requires review and approval of all scannable substitute forms. The number of forms submitted in any single day must not exceed five (5) so that the forms can be reviewed and feedback can be provided in a timely fashion. The first draft of any particular form must be submitted within 45 days of being posted to the NYC Finance website.

1. Required Forms - For each scannable tax form being submitted for approval, you must submit:

- At least TWO (2) blank sample forms - original printouts of a blank form, including instructions, without taxpayer data,
- At least TWO (2) test data samples - samples with taxpayer test data*, and,
- At least ONE (1) full field sample - a form with data* filling the maximum length of every field.

- Vary the numbers used in the test and full field samples. The test sample does not have to be mathematically correct but should closely resemble a real tax return. Do not submit a test or full field sample containing one repeating number such as 999,999,999

* **Note:** The data must be appropriate for the type of field; special characters are not allowed. Examples of special characters are: !@#^&*()?'

2. **Negative numbers** - Show negative numbers with a minus sign - The use of brackets or parentheses is not acceptable.
3. **Data Samples** - Enough test data and full field samples of each form must be submitted to display a valid taxpayer entry in all variable data fields that the software supports. Detailed information on which fields are required to have sample entries may be obtained upon request. In most cases, data capture fields are identified by symbols in the shape of circular bullets printed to the left of the variable data field.
4. **Different Versions of Software** - If there are different versions of the software product – for example, a Windows product and a MAC product – the resulting forms must be identical. Examples of each version must be included in the initial package of forms submitted at the beginning of each review/approval season. Once the different versions of the product are tested, the need to submit both versions may be relaxed for other forms. If forms are not identical, a second vendor number will be assigned and forms must be submitted for each assigned vendor number.
5. **Commas as Separators** - If the software allows commas as separators in the variable data, commas must be used to separate the fields in the full field and test data samples submitted. For example, submit a sample form with 98,765,432.12 instead of 98765432.12.; or, 9876543210.12. Mixing of comma formats on the same page is permitted if space is an issue.
6. **Preferred Test Data Sample and Full Field Entries** - Test data sample and full field sample variable field entries should include unique values, with some negative numbers and unique numbers in each digit. For example, a value of -98,765,432.10 would be preferred. Do not use 99,999,999.99.
7. **Additional Submission for Approval** - In addition to sending forms to the NYC Dept. of Finance, as stated in section III.H, a second set of scannable forms must be submitted directly to the Department's processing center at the following ad-

dress:

Bank of America
Attn: Forms Review Team - Gloria Brown
Mail Code: NY6-100-BB-05
69 State Street
Albany, NY 12207

Photocopies are not allowed to be submitted for approval. You must submit printed, computer-generated samples to both the NYC Department of Finance and Bank of America Forms Team. If you have questions, please contact:

Gloria Brown
gloria.brown@baml.com
518-471-3309 phone
518-471-3300 fax

or

Sherri Riccio
sherri.a.riccio@baml.com
518-471-3312 phone
518-471-3312 fax

Note:** Bank of America Forms Team will only review forms with bar codes. All non-bar coded forms must be sent only to the NYC Department of Finance - as stated in section III.H. ***Please do not send non-bar coded forms to Bank of America for approval.

- 8. Certification on Inclusion of Instructions Required for Approval** - In addition to submission of forms, as stated in section III.J, the third party's certification on their inclusions of instructions with all NYC tax forms must be signed by an officer of the corporation and submitted on company letterhead to the NYC Dept. of Finance (section III.H) before any approval can be issued.
- 9. Acknowledgement and Approval** - You will receive an acknowledgement of receipt of the submitted forms through email. Please allow ten workdays from the receipt of the forms for review. An approval notice or re-submission request will be emailed.
- 10. Last Date for Approval** - Substitute scannable forms will not be approved after March 1, 2013.

V. SPECIFIC REQUIREMENTS FOR ALL NON-SCANNABLE SUBSTITUTE FORMS

- A. Reproduction Standards** - You may computer-generate or computer-prepare any NYC tax form or schedule provided the entry lines for data have the same horizontal and vertical coordinates as the official version and the form is a reasonable facsimile.

 - B. Paper and Font Requirements** - No specific method of reproduction will require approval on non-scannable forms, provided all reproductions conform to the above general requirements for all substitute forms and the official version as to size of paper, size of type and image.
-