



Specifications for Reproduction of New York State Scannable and Non-scannable Income Tax Forms

The Tax Department reserves the right to reject any reproduced
form that does not meet these specifications

Table of contents

Section A: Reproduction of substitute forms for approval.....	2
1. Highlights of changes for Tax Year 2012 (TY2012).....	2
2. General information.....	2
3. Request for courtesy copy of vendor software	3
4. Reporting errors in software products	3
5. Approval submission guidelines.....	3
6. Where to send forms	3
7. General requirements for non-scannable forms	4
8. General requirements for scannable forms (with 12-digit 1D barcodes).....	4
9. Submission requirements	4
10. Paper specifications	7
11. Page specifications.....	7
12. Font type, size, ink, and submissions.....	7
13. Decimal points, dollars & cents, rounding and date format.....	7
14. Special characters, check boxes, rectangular boxes, and lines.....	7
15. Shaded areas, unique logos, and blank fields.....	8
16. Pages to be reproduced	8
17. Arrangement of forms	9
18. 12-digit 1D barcode specifications.....	9
19. Form ID and scan line format.....	10
20. Additional specifications.....	10
21. Check digit routine	11
22. Special condition, locality, and county names and codes	11
23. Convenience forms	13
24. Privately produced envelopes and mailing addresses.....	13
25. Avoiding errors that cause delays in processing and/or refunds	14
Section B: DTF-prefix forms - Filed with both corporation and income tax forms	15

Section A: Reproduction of substitute forms for approval

1. Highlights of changes for Tax Year 2012 (TY2012)

- New processing vendors for most forms so there are changes in substitute form requirements, including:
 - no more grid forms
 - removal of horizontal lines is optional
 - on DTF-prefix forms, 1D barcode in place of Form ID, and no corner marks
 - on most other forms, 1D barcodes now 12 digits, and most moved to lower left corner
 - new contacts and addresses for test form submissions
 - most scannable form samples must include full-field variable data
 - new PO box for LLC/LLP returns (no change to other return PO boxes)
- No more Forms IT-2, IT-1099-R, and IT-1099-UI (send state copy of the federal statements instead)
- New Forms IT-201-D and IT-203-D for expanded itemized deduction worksheets (moved from Forms IT-201 and IT-203) and IT-205-V (payment voucher for e-filed Form IT-205)
- New section on Forms IT-201 and IT-203 for dependent information, and several new lines in other areas
- New credit forms: IT-634, *Empire State Jobs Retention Program Credit*, IT-635, *New York Youth Works Tax Credit*, and IT-636, *Beer Production Credit*
- No more Mylars available
- Changes to primary personal income tax return assembly instructions (no staples or paper clips to be used)
- We are preprinting .00 to force rounding on most forms; vendors are not to print these or cents

2. General information

- You can produce any New York scannable or non-scannable income tax form listed in Section A, Part 9. You must submit for approval those scannable forms that your software produces. These reproductions must be substantially identical to the official New York State form. These forms can be obtained on the Tax Department's Web site (at www.tax.ny.gov) in a limited access area called the *Forms Bulletin Board for Practitioners*.
- If your forms are not submitted for approval, we may return unacceptable tax returns to the taxpayers with a reason for rejection. This will delay the processing of the returns.
- Issues addressed in the comments provided by the Tax Department must be corrected. Resubmitted test samples must provide variable data in the identified area(s) showing the corrections have been made.
- After the form has been approved, no change may be made to the form unless you are notified by the Tax Department that a change is required.
- All questions and/or inquiries must be emailed to the personal income tax forms team at: TSS.PIT.Forms.Review@tax.ny.gov
- Software should be programmed with default fonts included to prevent preparers from substituting fonts with unacceptable font variations.
- Software should be programmed to print with no scaling and/or rotation.
- Test samples must provide variable data in all new fields added to a form.

3. Request for courtesy copy of vendor software

The Tax Department requests that you provide a copy of your software as soon as it is released to the public. We will use the software for evaluation, research and to troubleshoot production issues. We will not use the software to prepare and/or file returns. If you support e-file via an online application, we are requesting access to that as well. You may contact Carol Velesko or Suzanne Ayer at (518) 485-1049 if you need additional information.

NYS TAX DEPARTMENT
OPTS FORMS REVIEW UNIT
ATTN: PIT REVIEW
W A HARRIMAN CAMPUS
ALBANY NY 12227

4. Reporting errors in software products

You must notify the Tax Department of any programming error as soon as it is discovered. Email your four-digit NACTP-assigned company code, the specifics of the problem, and the expected date of the fix to: TSS.PIT.Forms.Review@tax.ny.gov Prompt reporting of software errors allows the department to identify returns that may have errors which could delay processing.

5. Approval submission guidelines

- A. **Do not submit forms until the department announces it is ready to receive them.** Each package must contain a cover letter identifying the software vendor, their NACTP code, the product name, a listing of the forms included, and a contact person's name, phone number, and email address.
- B. We will only accept income tax forms within a submission. Do not include forms for other tax types (for example, corporation, sales, withholding, etc.). Do not submit more than six forms in a package.
- C. Identical test samples must be submitted to the Tax Department and the processing facility responsible for the form (indicated in Section A, Part 9).
- D. All first submissions must be by hard copy. The hard copy must be an original, not a photocopy. All forms must be highly legible in every aspect including printing, barcodes, variable information, and data entry symbols in order to ensure a complete and accurate evaluation.
- E. If a form has more than one page, all pages must be filed simultaneously. You must reproduce any page that has form content (entry lines), even if your product does not support that section of the form. Refer to Section A, Part 16 for exceptions.
- F. Once your submission has been received, an email receipt will be sent listing all the forms included in that package, the date the submission was received, and a date when comments will be sent by the Tax Department. Review this receipt carefully to verify all forms submitted were receipted. If there is a discrepancy, do not contact the processing facility who sent the receipt, rather, contact the Tax Department immediately via email to TSS.PIT.Forms.Review@tax.ny.gov
- G. During our review process, if your form has numerous errors, we will stop our review and ask you to resubmit a more accurate submission. The extra time it takes to address excessive errors takes review time away from those vendors who have made the effort to review and correct their forms before submitting.
- H. The Tax Department will send approvals or comments to the vendor approximately ten business days from the date an original submission is received. For resubmissions, vendors can expect approvals or comments from the Tax Department approximately five business days from the date the resubmission is received.
- I. Under certain circumstances, the Tax Department will allow a resubmission to be sent as a PDF file for review and approval. However, the approval would be "tentative" and a paper submission would have to be sent once the PDF was approved. Final approval will only be issued after review of a hard copy of the form.
- J. Once a form has been approved, do not resubmit that form unless there have been changes made to it.

6. Where to send forms

Forms submission packages must be submitted to both the Tax Department and the processing facility responsible for the forms in that package. Refer to Section A, Part 9 for detailed submission requirements.

NYS TAX DEPARTMENT OPTS FORMS REVIEW UNIT ATTN: PIT REVIEW W A HARRIMAN CAMPUS ALBANY NY 12227
NEW YORK STATE TAX PROCESSING SUPERVISOR SOURCECORP ATTN: FORMS REVIEW DEPARTMENT 30 WALL ST BINGHAMTON NY 13901
JPMORGAN CHASE ATTN: FORMS REVIEW UNIT 33 LEWIS ROAD BINGHAMTON NY 13905

7. General requirements for non-scannable forms

Non-scannable forms, those that do not have a barcode or form ID, do not require submission. Examples of non-scannable forms are: IT-2105.1, IT-2106.1, IT-2658-E, IT-2663 and IT-2664 (note that Forms IT-2663-V and IT-2664-V are scannable and must be sent for approval). If you support non-scannable forms in your software, the NACTP-assigned four-digit code must be included on the reproduced form. This will enable the Tax Department to contact the company in the event of any problem with the form.

8. General requirements for scannable forms (with 12-digit 1D barcodes)

All reproduced scannable forms must be submitted for approval and display barcodes. The numeric barcode translation must include the NACTP-assigned four- digit company code. Refer to Section A, Part 18 for revised 12-digit barcode specifications.

For TY2012 forms, you must use the department's fill-in-able forms as a template for designing your reproduced forms. The department will not be supplying grid form layouts and overlay mylars. Except as otherwise specified in this publication, your reproduced forms should follow the layout designs of the department's forms. The data fields must be in the same order and location, as well as approximately the same size to accommodate the maximum alpha/numeric characters for each fill-in-able field. If you cannot match the spacing exactly, you must maintain clearance around the data elements that is at least as much as on the department's form. Separation is vital!

In order to fully test your forms with the department's new processor, we are asking software vendors to submit most sample forms with full field variable data. (See Section A, Part 9.) If your software cannot produce such samples, you may contact the Department to develop an acceptable alternative.

9. Submission requirements

The following page provides a chart of all scannable forms. Use the chart to locate the form being developed and the test case submission code (referred to as *Test code*) in the column next to each form. Using the Test code, follow the submission requirements listed below to determine the required test cases and where the test case packages are to be submitted. The address for each recipient is listed in Section A, Part 6.

Test case submission	Type of form	Submission requirement
1	12-digit 1D barcode forms	These forms require submission of 1 full field test sample, and 1 blank. A full test package must be submitted to both the Tax Department and SourceCorp.

Test case submission	Type of form	Submission requirement
2	Form ID & scan line forms	<p>These forms require a full test case package consisting of 1 blank, 2 test samples using your own variable data, and 1 full field sample. A full test package must be submitted to both the Tax Department and JPMorgan Chase. PDF re-submissions (if allowed) must be emailed to the following email addresses:</p> <p><i>TSS.PIT.Forms.Review@tax.ny.gov</i> <i>Jennifer.m.myrick@jpmchase.com</i> <i>Nancy.e.minch@jpmchase.com</i></p>
3	Forms with both a 12-digit 1D barcode and scan line	<p>These forms require a full test case package consisting of 1 blank, 2 test samples using your own variable data, and 1 full field sample. A full test package must be submitted to both the Tax Department and JPMorgan Chase. A blank sample for barcode evaluation must be sent to SourceCorp.</p>
4	Index only forms (with 12-digit 1D barcode)	<p>Hard copy or PDF file submission will be accepted. A blank sample of each form must be submitted to both the Tax Department and SourceCorp. PDF samples must be emailed to the following email addresses:</p> <p><i>TSS.PIT.Forms.Review@tax.ny.gov</i> and <i>NYSVendors@srcp.com</i></p>
	DTF-prefix forms	<p>Refer to Section B for a listing of all DTF forms and the submission requirements for each form. Important – most of these forms now have a corporation tax 12-digit 1D barcode in place of the form ID.</p>

this should say 10-digit



2nd DRAFT

Form number	Barcode/ form ID	Test code	Form number	Barcode/ form ID	Test code	Form number	Barcode/ form ID	Test code
DTF-619	619	1	IT-209	209	1	IT-370-PF	371	3
DTF-621	621	1	IT-211	211	4	IT-398	398	4
DTF-622	622	1	IT-212	212	1	IT-399	399	1
DTF-624	624	1	IT-212-ATT	242	1	IT-500	500	4
DTF-626	626	1	IT-213	213	1	IT-501	501	4
DTF-630	630	1	IT-213-ATT	239	1	IT-502	502	4
DTF-686	686	1	IT-214	214	1	IT-601	161	1
DTF-686-ATT	687	4	IT-215	215	1	IT-601.1	160	1
IT-112.1	111	1	IT-216	216	1	IT-602	162	1
IT-112-C	141	1	IT-217	217	1	IT-603	163	1
IT-112-R	112	1	IT-219	219	1	IT-604	164	1
IT-135	135	4	IT-220	220	1	IT-605	165	1
IT-182	182	4	IT-221	221	1	IT-606	166	1
IT-201	201	1	IT-230	230	1	IT-607	607	1
IT-201 -ATT	241	1	IT-236	236	1	IT-611	171	1
IT-201-D	201*	1	IT-237	237	1	IT-611.1	170	1
IT-201-V	040	2	IT-238	238	1	IT-612	172	1
IT-201-X	361	1	IT-239	299	1	IT-613	173	1
IT-203	203	1	IT-241	301	1	IT-631	631	1
IT-203-A	233	4	IT-242	302	1	IT-633	633	1
IT-203-ATT	243	1	IT-243	303	1	IT-634	634	1
IT-203-B	234	1	IT-245	354	1	IT-635	635	1
IT-203-C	235	4	IT-246	355	1	IT-636	636	1
IT-203-D	203*	1	IT-248	248	1	IT-2102.6	110	1
IT-203-GR	305	1	IT-249	249	1	IT-2105	060	2
IT-203-GR-ATT-A	306	4	IT-250	250	1	IT-2105.9	059	1
IT-203-GR-ATT-B	307	4	IT-251	251	1	IT-2106	063	2
IT-203-S	310	1	IT-252	252	1	IT-2658	041	3
IT-203-S-ATT	311	4	IT-252-ATT	245	1	IT-2658-ATT	042	3
IT-203-TM	315	1	IT-253	253	1	IT-2659	069	4
IT-203-TM-ATT-A	316	4	IT-255	255	1	IT-2663-V	043	2
IT-203-TM-ATT-B	317	4	IT-256	256	1	IT-2664-V	044	2
IT-203-X	363	1	IT-257	257	1	NYC-210	210	1
IT-204	204	1	IT-258	258	1	POA-1	029	4
IT-204.1	116	1	IT-259	259	1	TR-579-IT		4
IT-204-CP	117	1	IT-260	260	4	TR-579.1-IT		4
IT-204-IP	118	1	IT-260.1	261	4	TR-579.2-IT		4
IT-204-LL	240	4	IT-261	356	1	TR-579-PT		4
IT-205	205	1	IT-272	272	1	Y-203	246	1
IT-205-A	207	1	IT-280	280	4	Y-204	247	4
IT-205-C	125	1	IT-285	285	4	Y-206	206	1
IT-205-T	208	4	IT-360.1	360	1			
IT-205-V	045	2	IT-370	370	3			

*Form IT-201-D uses the same code as Form IT-201, and Form IT-203-D uses the same code as Form IT-203; both are to be identified as page 5 of the return in the barcode.

10. Paper specifications

- A. **Weight** – Use paper of at least 18 pound bond or 45 pound offset that is equal to or better than the quality used for official forms.
- B. **Color** – Forms must be reproduced on white paper.

11. Page specifications

- A. **Margins** – There must be a ½” minimum clearance down the entire right edge of each page of all forms that have barcodes. The minimum clearance requirement will be strictly enforced.
- B. **Text** – There cannot be any text or variable data (for example, taxpayer identifying information or software company information) in the left, right or bottom margins of the forms.

12. Font type, size, ink, and submissions

A. Font type & size

Forms with 12-digit barcodes – The size of fixed type must be substantially identical to that used on the official forms. For forms with 12-digit barcodes, our preferred data font is 12 point or 10 point Courier (nonbold) for variable field data.

Examples:

Actual

- 1 Wages, salaries, tips, etc.
- 2 Taxable interest income
- 3 Dividend income

Unacceptable font

- 1 *Wages, salaries, tips, etc.*
- 2 *Taxable interest income*
- 3 *Dividend income*

Unacceptable type size

- 1 Wages, salaries, tips, etc.
- 2 Taxable interest income
- 3 Dividend income

Form IDs and scan lines must be printed in OCR-A at 10 characters per inch (CPI) (nonbold). No waivers will be given for other fonts and/or sizes. The font is necessary to ensure an accurate reading of the form ID and scan line.

B. Submissions

- 1. The ink color of all reproduced images must be black.
- 2. To ensure a good reading of the barcode, submissions should only include forms printed out of your software.
- 3. Do not submit photocopies, as they tend to have poor barcode reads due to low ink saturation.

13. Decimal points, dollars & cents, rounding and date format

- A. Most scannable forms no longer have dollars and cents fields. For these forms, do not reproduce the hard-coded zeros on our forms. You must place a decimal point to the right of the first numeric character in the field.
- B. For forms that still have dollars and cents, they must sit right-justified within their specified fields to ensure large values are completely captured. For these forms, if the cents fields are hard-coded zeros, prefill the cents fields with zeros.
- C. If you choose to round for forms that still have dollars and cents fields, for these forms the cents must be filled with zeros.
- D. **Date format** must be mm-dd-yyyy.

14. Special characters, check boxes, rectangular boxes, and lines

- A. **Special characters** – All reproductions must be substantially identical to those on the official form.

Periods must be placed after each line number in the variable data area **if there are periods on the official version**. Acceptable 7. _____ Not acceptable 7. _____

▶ 8. _____

▶ 8. _____

B. Negative values - must be expressed with a minus sign. Parentheses, brackets or any other symbols are not acceptable.

Acceptable -2,500. **Not acceptable** (2,500.) or (-2,500.)

C. Check boxes - must be designed according to the official form layout.

D. Rectangular boxes – Forms IT-201-V, IT-205-V, IT-370, IT-370-PF, IT-2105, IT-2106, IT-2658, IT-2658-ATT, IT-2663-V, and IT-2664-V require rectangular enclosures for all dollars and cents fields. For all other forms, you may use underlines in place of boxes for both text and numeric entry fields. Variable data must not touch any lines.

E. All horizontal and vertical lines must follow the official form layout.

15. Shaded areas, unique logos, and blank fields

A. If you choose to reproduce shaded areas do not use more than a 20% shade value.

B. Unique logos – Do not reproduce unique logos (NYS logo/map) on any form. Only the tax year without the map is acceptable.

Acceptable 2012

Unacceptable



C. Blank fields – Variable data fields must be left blank when there is no taxpayer entry unless you are specifically instructed otherwise. See exceptions below.

- If a field is blank** do not put *None*, *N/A*, *0.*, *0.00* or *.00*, in the field (unless specifically instructed to do so).
- Preprinted zeros** shown on the original NYS forms for lines that cannot be left blank (for example, on Form IT-201, line 59, or on Form IT-203, line 56) should not be included when submitting the form for approval. The zeros are required upon preparing the taxpayer submitted form for processing. However, see Section A, Part 13 for instructions for forms that have dollars and cents fields.

Exception – The following lines must **not** be left blank. An entry or a zero (0.) **is** required for these lines.

- Forms IT-201 and IT-201-X, line 19 (FAGI), line 33 (NYAGI), and sales or use tax line 59;
- Forms IT-203 and IT-203-X, line 19 (FAGI), line 31 (NYAGI), and sales or use tax line 56; and
- Forms IT-205, line A, line B, line C, line 5, line 9 and line 51.

16. Pages to be reproduced

A. You must reproduce any page that has form content (entry lines) even if your product does not support that section of the form, with the following exceptions:

- if a page has only a barcode and form number
- pages consisted solely of instructions, laws, or regulations

B. If you do not include an ending page of instructions in your form, and the form indicates the page numbers as “page x of y” you must change the “y” number to match the number of pages included in your version of the form.

C. If the back page has form content, you can change the designation to page 2 on your form as long as all references to this page are changed from *back page* to *page 2* in your product.

2nd DRAFT**17. Arrangement of forms**

- A.** For your samples, the Tax Department will accept multi-paged forms only on separate pieces of paper. Do not use both sides of the paper. The entire original page order must remain intact. The order in which forms are attached is not critical.
- B.** For TY2012 forms that are filed with a primary income tax return, your software must reflect the following instructional changes in the section entitled *Finish your return*.
- “Do not staple or paper clip any documents to the return package.
Assemble the documents in the following order:*
- *Check*
 - *Primary return*
 - *Form IT-201-ATT and any other forms*
 - *Correspondence and computational sheets*
 - *Withholding statements*

18. 12-digit 1D barcode specifications

The barcode is industry standard Interleaved 2 of 5.

The barcode comprises twelve digits, in the following positions:

- 1-3 form number code assigned by DTF (as shown in the DTF barcodes or the chart in Section A, Part 9)
- 4 always a zero (but could be used for page number if over 99)
- 5-6 page number, with leading zero for pages below 10 (e.g., 01 for page 1)
- 7-8 last two digits of the tax year
- 9-12 source code (NACTP-assigned vendor code for each company, or DTF version code)

Detailed specifications

Construction - The barcode may be constructed either graphically, as a string of ASCII box characters, or scanned onto the form as a bit map.

Barcode height - must be between .25” and .375” (the official form barcodes are .25” tall)

Barcode elements - There are two bar sizes in the barcode: the narrow element (C) and wide element (B).

- 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.
- All wide elements within a barcode must be equal size. All narrow elements within a barcode must be equal size.
- 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 elements of the barcode are: 1-point bar, 1-point space, 2-point bar, 2-point space.

Barcode placement - Barcodes must be placed as follows:

- Bottom: 1/2” (0.5 inch) from bottom edge of form, and 1/4” (0.25 inch) clearance from any other element on all sides (not including the numeric translation)
- Left or right side: 1/2” (0.5 inch) from the outside edge of the form
- Static text and/or company identifying information cannot sit below the barcode.

Numeric (text) translation - The numeric translation of the barcode must appear in the same area that it appears on the official version of the form. To avoid problems in your barcode testing, we strongly recommend the use of Helvetica LT ST 9 pt font (bold).

Barcode evaluation - Submitted barcodes must meet ANSI standard evaluation criteria. Specifically, an ANSI defined grade of A or B must be achieved when scanned using charged-coupled device (CCD) technology.

2nd DRAFT

19. Form ID and scan line format

A. Form ID number

The form ID comprises 10 digits:

- The first three digits indicate the form type.
- The fourth digit indicates the page number of the form.
- The fifth and six digits indicate the last two digits of the tax year of the form.
- The last four digits indicate your NACTP-assigned four-digit company ID code. If you purchase forms from another company and you do not alter their form in any way, the form ID should contain the other company’s code. If you do modify the underlying form (including department-issued PDF forms) in any way, you must obtain and insert your own NACTP-assigned four-digit company code and submit the forms for approval.

The form ID must:

- be printed in OCR-A font at 10 characters per inch (non-bold)
- begin after the ½” left margin and just above the ½” bottom margin
- have at least 3/8” clearance around it
- on a 6 x 10 grid, be located in row 63 (of a 66 row form), beginning in column 6 and ending in column 15

B. The scan line:

- comprises the taxpayer’s ID number and a check digit
- must be printed in OCR-A font at 10 characters per inch (non-bold)
- must be placed above the ½” bottom margin
- using a 6 x 10 grid, must be located in row 63, beginning in column 18 and ending in column 29

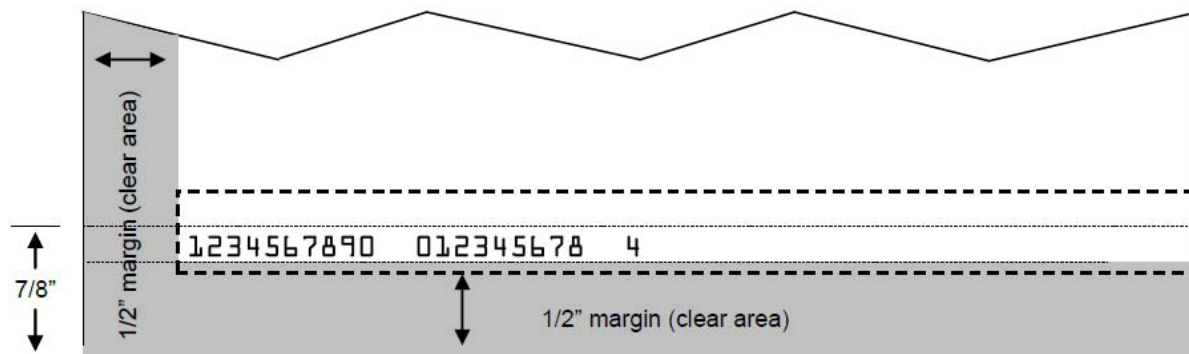
Field name	Number of characters	Description
Form ID	10	Ten-character form ID
Blank spaces	2	
SSN or EIN	9	Nine-character social security number, EIN, or TF ID
Blank spaces	2	
Check digit	1	See check digit routine (Part 21)

Sample form ID and scan line: 1234567890 123456789 4
 form ID scan line check digit

20. Additional specifications

For Forms IT-201-V, IT-205-V, IT-370, IT-370-PF, IT-2105, and IT-2106, you must meet these requirements:

- overall form size should not exceed 8 ½” by 3 2/3”
- the form must be printed at the bottom of the page
- a cut line or perforation must be included to facilitate accurate separation from traditional 8 1/2” by 11” paper
- the form must be detached before it is submitted by a taxpayer
- a 10-digit form ID and scan line must be printed on the form following the specifications outlined above (see example on next page)
- Forms IT-370 and IT-370-PF must include a 1D barcode as well as a form ID



Important – You must use OCR-A at 10 CPI to ensure accurate processing of the form ID and scan line. No waivers will be given for other fonts and/or sizes.

2nd DRAFT**21. Check digit routine**

The check digit is calculated using the taxpayer identification number in modulus 9 routine. A scan line including a check digit must be present on all samples of Forms IT-201-V, IT-205-V, IT-370, IT-370-PF, IT-2105, and IT-2106.

Each of the 9 characters is multiplied by a value corresponding to its respective position within the 9-character string. The products of these 9 multiplications are summed. The sum is then divided by 9. The remainder of this division is then subtracted from the modulus 9, yielding the check-digit.

If a taxpayer has a temporary TF or NY prefix number (these two letters plus seven numerals), use the following numbers in place of the letters when computing the check digit: T=29, F=15, N=23, Y=34

Example 1: ID number (SSN) 255-76-8432

$$\begin{array}{cccccccccc}
 2 & 5 & 5 & 7 & 6 & 8 & 4 & 3 & 2 & \\
 \underline{X1} & \underline{X2} & \underline{X3} & \underline{X4} & \underline{X5} & \underline{X6} & \underline{X7} & \underline{X8} & \underline{X9} & \\
 2 & + & 10 & + & 15 & + & 28 & + & 30 & + & 48 & + & 28 & + & 24 & + & 18 & = & 203
 \end{array}$$

$$203/9 = 22 \text{ with remainder of } 5$$

$$9-5=4 \quad \text{Check digit} = 4$$

The scan line (with check digit) would be: **255768432 4**

Example 2: ID number NY-2349876 (assigned by the Tax Department)

$$\begin{array}{cccccccccc}
 23 & 34 & 2 & 3 & 4 & 9 & 8 & 7 & 6 & \\
 \underline{X1} & \underline{X2} & \underline{X3} & \underline{X4} & \underline{X5} & \underline{X6} & \underline{X7} & \underline{X8} & \underline{X9} & \\
 23 & + & 68 & + & 6 & + & 12 & + & 20 & + & 54 & + & 56 & + & 56 & + & 54 & = & 349
 \end{array}$$

$$349/9 = 38 \text{ with remainder of } 7$$

$$9-7=2 \quad \text{Check digit} = 2$$

The scan line (with check digit) would be: **NY2349876 2**

22. Special condition, locality, and county names and codes

The following lists special codes or abbreviations to be used in particular data fields on the forms. They are provided to assist you with programming your software. **Important:** Using codes other than those listed below or any others that may be added specifically for the current tax year could result in delays of processing a return and/or issuing refunds.

A. Special condition codes – for Item (G) on Forms IT-201 and IT-201-X, Item (F) on Forms IT-203 and IT-203-X, and the special condition box on Forms IT-204, IT-205, IT-370, and IT-370-PF. A new category may be added at any time and will be announced via a special notice.

Code Condition

A6 Build America Bond (BAB) interest – for Form IT-201 and IT-203 filers, enter this code if BAB interest was included in the federal AGI. On Form IT-204, enter this code if the partnership included BAB interest in ordinary income. On Form IT-205, enter this code if the estate or trust included BAB interest in federal taxable income. See TSB-M-10(4)I, *Treatment of Interest Income from Build America Bonds*.

B5 Six-month extension for federal Form 1065-B filers – for Form IT-370-PF filers, enter this code if the taxpayer is an electing large partnership allowed a six-month extension of time to file for federal and New York purposes (and mark the *Form IT-204* box). All other filers will continue to receive a five-month extension to conform with their federal extension.

A. Special condition codes (continued)

- C7 Combat zone** – for Form IT-201 and IT-203 filers, enter this code if qualified for an extension of time to file and pay tax due under the combat zone or contingency operation relief provisions. See Publication 361, *New York State income Tax Information for Military Personnel and Veterans*.
- D9 Death of spouse** – for Form IT-201 and Form IT-203 filers, enter this code if qualified for an automatic 90-day extension of time to file a return because a spouse died within 30 days before the due date of the return.
- E3 Out of the country** – for Form IT-201 and IT-203 filers, enter this code if qualified for an automatic two-month extension of time to file a federal return because the taxpayer is out of the country. Form IT-204 filers enter this code for partnerships that keep their records and books of accounts outside the United States and Puerto Rico and qualify for an automatic two-month extension of time to file their federal returns.
- E4 Nonresident aliens** – for Form IT-201 and IT-203 filers, enter this code if the taxpayer is a U.S. nonresident alien for federal income tax purposes and qualifies to file his or her federal income tax return on June 17. For Form IT-205 filers, enter this code if the trust or estate is a U.S. nonresident alien for federal income tax purposes and the estate or trust's federal income tax return qualifies for a two-month extension. The filing deadline of the New York State return will be the same day as for the federal return.
- E5 Extension of time to file beyond six months** – for Form IT-201 and IT-203 filers, enter this code if a taxpayer is qualified for an extension of time to file beyond 6 months under section 157.3(b)(1)(i) of the personal income tax regulations because they are outside the United States and Puerto Rico. A copy of the letter sent to the IRS requesting the additional time to file must be submitted with the return; or for Form IT-203 filers, if the taxpayer received a federal extension to qualify for the federal foreign earned income exclusion and/or the foreign housing exclusion or deduction.
- K2 Combat zone (killed in action)** – for Form IT-201 and IT-203 filers, enter this code if the return is being filed on behalf of a member of the armed forces who died while serving in a combat zone.
- M2 Military spouse exempt income** – for Form IT-203 filers, enter this code if the taxpayer had exempt income under the federal Military Spouses Residency Relief Act (Public Law 111-97). See TSB-M-10(1)I, *Military Spouses Residency Relief Act*.
- M3 Same-sex married couples** – for Form IT-201 and IT-203 filers, enter this code if the taxpayer is required to use a married filing status on his or her New York return and could not file his or her return using a married filing status.
- N3 Net operating loss** – for Form IT-201-X, IT-203-X, and amended Form IT-205 filers, enter this code if the taxpayer is filing an amended return to report an *NOL carryback*.
- P2 Protective claim** – for Form IT-201-X, IT-203-X, and amended IT-205 filers, enter this code if the taxpayer is filing an amended return to file a *protective claim*.
- 56 Losses from Ponzi-type fraudulent investment arrangements** – for Form IT-201 and IT-203 filers, enter this code if the taxpayer had a Ponzi-type fraudulent investment arrangement and is reporting a federal and New York State theft loss deduction (itemized deduction) using the federal safe harbor rules.

B. County names and codes

- Only use the county codes listed in the chart on the following page in the county entry lines. This list has the counties within NYS. The county code is the first four characters (bolded and upper cased letters) of the county name.
- Brooklyn, Manhattan, and Staten Island are not acceptable county names. Their county names are Kings, New York, and Richmond, respectively.
- Form IT-203 filers: Part-year resident taxpayers should enter the last county of residence and school codes. Full-year **nonresident** taxpayers enter **NR** as the county code and **leave the school district code blank**.

County codes

ALBA ny	CORT land	JEFF erson	ONE ida	ROCK land	TIOG a
ALLE gany	DELA ware	KING ss	ONON daga	SARA toga	TOMP kins
BRON x	DUTC hess	LEWI s	ONTA rio	SCHEN ectady	ULST er
BROO me	ERIE	LIVIN gston	ORAN ge	SCHO harie	WARRE n
CATT araugus	ESSEX	MADIS on	ORLE ans	SCHU ylter	WASH ington
CAYU ga	FRANK lin	MONROE	OSWE go	SENE ca	WAYNE
CHAU tauqua	FULT on	MONTG omery	OTSE go	ST LA wrence	WEST chester
CHEM ung	GENESE e	NASSAU	PUTNAM	or STLA	WYOMING
CHEN ango	GREENE	New York = NY	QUEEN s	STEU ben	YATE s
CLINT on	HAMIL ton	or NEWY	RENSSE laer	SUFF olk	
COLU mbia	HERKI mer	NIAGA ra	RICH mond	SULL ivan	

23. Convenience forms

- Software developers who wish to include unsupported forms in their software packages as a matter of convenience to their customers must not make any changes to the barcodes.
- Program your NACTP code to print in the bottom right corner region on each page of each substitute form and submit for approval.
- Also, program the NACTP code for the taxpayer submitted form, which will allow DTF to resolve any form error with your company.
- The submission package should not contain more than six forms and must include a cover letter stating the form(s) is (are) not supported by your software.
- A blank sample of each convenience form must be submitted to both the Tax Department and the processor responsible for processing the form. See Section A, Part 9.

24. Privately produced envelopes and mailing addresses

You may produce envelopes provided they meet postal regulations. We also request that the dimensions of any envelopes you use be at least 9 1/2" by 4 5/8". Envelopes should meet the following specifications.

Note: We request that returns with more than seven pages be mailed in 6" x 9 1/2" or 9" x 12" envelopes.

- A. Stock:** White envelopes wove (must be clean and free of imperfections)
 - Sub Weight - 24 lbs Opacity - 91% Brightness - 80
 - Minimum tear resistance (either direction) - 44 grams
- B. Presswork:** All text on the envelope is printed in solid black ink.
- C. Style and construction:** The envelopes are to be a basic commercial style envelope. Flaps must be fully gummed and may be constructed at the printer's option in either standard or executive style. Either diagonal or side seams are acceptable.
- D. Addresses** for submitting personal income tax returns, income tax extension requests, payment coupons, and estimated income tax payment documents are provided below.

Addresses for most personal income tax returns:		
Return type (form number)	If payment is enclosed , mail return and check to:	If no payment is enclosed, mail return to:
IT-201, IT-201-X, IT-203, IT-203-X, IT-204, IT-205, IT-214, NYC-210	STATE PROCESSING CENTER PO BOX 15555 ALBANY NY 12212-5555	STATE PROCESSING CENTER PO BOX 61000 ALBANY NY 12261-0001
IT-204-LL	STATE PROCESSING CENTER TBD ALBANY NY ZIP TBD	STATE PROCESSING CENTER TBD ALBANY NY ZIP TBD
IT-370, IT-370-PF	EXTENSION REQUEST PO BOX 4125 BINGHAMTON NY 13902-4125	EXTENSION REQUEST - NR PO BOX 4126 BINGHAMTON NY 13902-4126

Addresses for most personal income tax returns:		
Return type (form number)	If payment is enclosed, mail return and check to:	If no payment is enclosed, mail return to:
IT-2105, IT-2106	NYS ESTIMATED TAX PROCESSING CENTER PO BOX 4122 BINGHAMTON NY 13902-4122	N/A
IT-201-V, IT-205-V	NYS PERSONAL INCOME TAX PROCESSING CENTER PO BOX 4124 BINGHAMTON NY 13902-4124	N/A
IT-2658	NYS ESTIMATED TAX PROCESSING CENTER PO BOX 4123 BINGHAMTON NY 13902-4123	N/A
IT-285	N/A	NYS DEPT OF TAXATION & FINANCE PO BOX 5120 ALBANY NY 12205-0120

25. Avoiding errors that cause delays in processing and/or refunds

- A. Amended returns must be completed as if filing the return for the first time. Software must be programmed to print out the entire return, including:
- amended form (i.e., Form IT-201-X)
 - amended credit claim form or other amended form (do not attach a copy of the original form)
 - new credit claim form or any other form that you are filing for the first time with your amended form, and original credit claim and withholding forms not being amended (e.g., Forms IT-213, IT-215, IT-216, IT-272, and only for tax years prior to 2012: Form IT-2) and all other forms that you submitted with your original return and are not amending
- B. When preparing a credit form, if the taxpayer meets a form condition that says “**stop**; you do not qualify for this credit,” do not allow this credit form to be printed. If the taxpayer does not qualify and is not required to file for other reasons, do not allow the form to print.
- C. Software should be programmed to prevent numeric values, special characters, and/or symbols in certain fields.
- The print format for the first name, middle initial, and last name must be alpha characters only. We do not allow anything other than the characters A - Z in these fields. We allow 0 - 9 or A - Z in the suffix field. Apostrophes are not allowed.
 - Our addresses (street) edits allow the use of alphanumeric characters and the following eight special characters: @ # % & / () –
Note: The use of a period in the street field is **not** allowed.
 - City and state fields must **not** contain commas.
- D. On Form IT-203, line 1, the wages claimed in the *New York State amount* column cannot exceed the wages claimed in the *Federal amount* column.
- E. The Tax Department will not accept PREPARER written in the third-party designee area; we must have the actual name of the designee. Print the designee’s name, phone number, and any five numbers the designee chooses as his or her personal identification number (PIN). If the taxpayer wants to authorize the paid preparer who signed the return to discuss it with the Tax Department, print the preparer’s name and phone number in the spaces for the designee’s name and phone number (you do not have to provide a PIN).
- F. Foreign addresses: Enter the information in the following order: city, abbreviation for the province or state, postal code (follow the country’s practice) and country. **Do not abbreviate the country name.**
- G. Forms IT-370 and IT-201-V: if a spouse’s social security number (SSN) is present, the name is required, and

conversely, if spouse's name is present, SSN is required. If married filing separate, do not add either the spouse's name or SSN.

Section B: DTF-prefix forms - Filed with both corporation and income tax forms

General information

- A.** Starting with TY2012, DTF-prefix forms common to corporation and income tax must have 12-digit 1D barcode(s). The corporation tax form ID has been eliminated. Refer to the tables on the following page for a listing of these forms and information indicating if the form has a corporation tax barcode, income tax barcode, or both barcodes.
- The corporation tax barcode is located in the lower left and the income tax barcode is located in the lower right of most of these forms. On some of the forms, one barcode in the lower left works for both corporation tax and income tax forms.
 - The numeric translations must appear above the barcode(s).
 - Barcodes must be placed $\frac{1}{2}$ " (0.5 inch) from the top or bottom edge of the form, which includes a $\frac{1}{4}$ " (0.25 inch) clearance from any other element on all sides, and $\frac{1}{2}$ " (0.5 inch) from the outside edge of the form.
 - Refer to Publication 76 for detailed specifications for the corporation tax 12-digit 1D barcode.
 - Refer to Section A, Part 18 of Publication 75 for detailed specifications for the income tax 12-digit 1D barcode.
- B.** Both barcodes use the NACTP-assigned vendor codes for the final four digits.
- C.** Refer to Table 1 for all scannable DTF-prefix forms requiring a submission of 2 taxpayer data samples and 1 blank sample, to both the Tax Department and SourceCorp.
- D.** Refer to Table 2 for all non-scannable multiple-tax DTF-prefix forms requiring a submission of 1 blank sample to the Tax Department only.
- E.** Refer to Table 3 for all non-scannable multiple-tax DTF-prefix forms requiring a submission of 1 blank sample to the Tax Department and SourceCorp.
- F.** Refer to Table 4 for the Tax Department and SourceCorp submission addresses.
- G.** All inquiries regarding submission of DTF-prefix forms should be directed to:
TSS.CT.Forms.Review@tax.ny.gov
- H.** All DTF-prefix forms must have a date format of mm-dd-yyyy.
- I.** All other areas (for example, paper, pages, margins, type font, etc.) of the substitute DTF-prefix forms must be reproduced following the specifications outlined in this Publication 75 as well as Publication 76, *Specifications for Reproduction of New York State Corporation Tax Forms*.

(continued)

Table 1 - Scannable DTF-prefix forms

These forms require submission of 2 test samples with variable data on all pages, 1 blank, and 1 full field to the Tax Department and SourceCorp.

Forms common to corporation tax and income tax forms	Corporation tax form barcode?	Income tax form barcode?
DTF-70	Yes*	Yes*
DTF-619	Yes*	Yes*
DTF-621	Yes	Yes
DTF-622	Yes	Yes
DTF-624	Yes	Yes
DTF-625	Yes	Yes
DTF-625-ATT	Yes	Yes
DTF-626	No	Yes
DTF-630	Yes	Yes
DTF-664	Yes*	Yes*
DTF-686	Yes*	Yes*
DTF-686-ATT	Yes*	Yes*

*There is one barcode on these forms that works for both corporation tax and income tax.

Table 2 - Non-scannable multiple tax DTF-prefix forms

These forms require submission of 1 blank sample to the Tax Department only. We will accept either hard copy or PDF file submissions**.

DTF-95	DTF-96	DTF-620
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Table 3 - Non-scannable multiple tax DTF-prefix forms

These forms require submission of 1 blank sample to the Tax Department and SourceCorp.

DTF-65	DTF-350	DTF-505
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Table 4 - Where to send forms for review**Mailing addresses:**

NYS TAX DEPARTMENT
 OPTS FORMS REVIEW UNIT
 ATTN: DTF REVIEW
 W A HARRIMAN CAMPUS
 ALBANY NY 12227

NYS TAX PROCESSING SUPERVISOR
 SOURCECORP
 ATTN FORMS REVIEW DEPARTMENT
 30 WALL ST
 BINGHAMTON NY 13901

**PDF file submissions must be sent to the department's corporation tax forms team at:
TSS.CT.Forms.Review@tax.ny.gov