Tax Year 2015
Montana Department of Revenue

Guidelines for Reproducing Substitute Scannable Tax Forms And Payment Vouchers

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* **If you are submitting Montana Official Tax Forms as substitute forms, only these specs are applicable.**

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2015 Tax Season - What's New

- The following forms are obsolete starting with tax year 2015:
  - ✓ Form 2M
  - ✓ Supplemental Forms: FPC, FPC-AF, FPC-PP, FPC-RD and OSC
- The TELC form has been renamed as the ELC form.
- PR-1 Electronic Filing Mandate - Since January 1, 2014, a partnership that has 100 or more partners is required to file the Montana Form PR-1 electronically. Vendors supporting the PR-1 should enable a function that when a taxpayer enters the 100th partner, a message will pop-up indicating the return must be filed electronically. Section 3.2
- The MT Department of Revenue will email the vendor with a PDF mark-up of submitted forms that need corrections. Section 3.3
- Barcodes were not revised on all forms/vouchers. If the barcode begins with 13 or 14, that particular form is not revised & the barcode should not be changed. Revised forms will have a barcode that begins with 15. Section 4
- A new layer consisting of red boxes, titled "Data Guidelines", has been added to the substitute form templates and provides the vendor with detailed areas the variable data should be placed. If your variable data does not fall within the red box parameters, the submission will be rejected. DO NOT re-produce the red boxes on your substitute forms. Instructions are provided for viewing the layers of information that are on the MT Tax Substitute PDF forms. Section 5.13
- Percentage fields on the CLT-4S and PR-1, Schedule 1, have been changed from 4 places after the decimal to 5 places after the decimal i.e., XXX.XXXXX

2015 Tax Season - Reminders

- Do not provide draft or preliminary forms to the public prior to approval. Failure by the vendor to follow the Specifications may result in completed tax forms submitted by the public, being rejected by the MT Department of Revenue. Section 1
- Primary & secondary software vendors must submit a registration form. The primary vendor must be approved before a secondary vendor can begin submitting forms. Section 2
- Vendor forms must be submitted via email, in PDF format to MTDORsubstituteforms@mt.gov Section 3.1
- Provide the date a page was last edited near the bottom right target. This is applicable to primary and secondary vendors, to help the department identify what version of the form they are viewing. This will help us determine if a new error has been found or if it's an existing error that has been reported to the software vendor. Section 5.10
- Free formatted repeating pages with additional information are not accepted. If you need to report additional information and do not have room on the main pages, we have provided specifications on how to report. This is applicable to the Form 2, FID-3, PR-1, CLT-4S, DER-1, and MW-3. Section 5.12
- Do not allow your software to mask or encrypt IDs. If your software does mask or encrypt IDs, offer the user the ability to turn off the masking/encrypting function. If an ID is masked, it may result in completed tax forms submitted by the public, being rejected by the Department. Section 6.1
- Preprinted zeroes are required on all amount entry lines except where penny lines are provided for. Section 6.2
- Special characters are not allowed in any variable data field on the form, with the exception of a hyphen in the name and address field, or a hyphen indicating a negative number. Section 6.4
- The Individual Income Tax payment vouchers (IT and EXT-15) have the correct PO Box number. Please DO NOT alter the address:
  - ✓ PO Box 6309: All Individual Income Tax returns that owe money (i.e. paper filed/balance due) Section 7.1
- ✓ Checklist for submitting substitute forms. Section 8

Change log

8/14/15	Specifications posted

1. Overview *

A **substitute** tax form is a computer generated tax form produced by a software developer or payroll provider for use, in lieu of the Montana Department of Revenue's official form.

It is acceptable to populate data on Montana's **official PDF** form. The forms must be identical to the official Montana Department of Revenue forms. Approval by the Department must be granted.

Software developers must comply with the required specifications within this document for each form to be considered approved for use. Do not provide draft or preliminary forms to the public prior to approval. Failure to follow the specifications may result in completed tax forms submitted by the public, being rejected by the MT Department of Revenue

2. Vendor Registration Requirements *

Primary and Secondary Vendors are required to submit a MT Vendor Registration form prior to submitting forms for approval.

A **primary** vendor is defined as a vendor who is creating a substitute form. A **secondary** vendor is defined as a company that is not creating the form, but is using another company's substitute form in their software package. This includes using Montana's official form in the software. Identify which forms you intend to include in your software.

If you have a previously assigned two digit Montana Vendor ID, provide it on the registration so you can continue to use the same ID. If you do not have a Montana Vendor ID from a previous tax year, leave the field blank and we will assign you one. This Montana Vendor ID will be used within the barcodes or near the bottom left or right target (depending on the document) to identify where the form originated from. See Section 5.10 for more information.

Email your registration to MTDORsubstituteforms@mt.gov with the subject line "Vendor Registration".

- Within 1-2 business days, the Department will email confirmation that you are a registered vendor, and will also provide your MT Vendor ID. Confirmation e-mails will be sent to all registered vendors**.**
- Once draft forms are posted vendors may start submitting test forms.

3. Approval Process *

Both primary and secondary vendors are required to submit test samples as defined in this section. **The primary vendor forms must be approved before the secondary vendors can begin submitting test documents.** Forms are required to be approved each year. Do not develop substitute forms based on the previous tax year's forms.

3.1 Submitting Forms *

- Testing will not begin until draft forms have been posted to our website.
- Photocopied, scanned or faxed submissions are not acceptable, as the image becomes skewed, thus changing the dynamic of the targets in comparison to the data. Drop out lines also become darker on photocopies, and they no longer drop out.
- Submit substitute forms as you develop them. Do not hold each test packet until all forms are developed.
- Submit all pages of the same form at the same time.
- Vendor forms must be submitted via email, in PDF format to MTDORsubstituteforms@mt.gov

- Limit submissions to **one form type per email**
  - ✓ Example: Email 1 - Form 2 submission
    Email 2 - 2EZ submission
    Email 3 – PR-1 submission, etc.
- Each test submission must include all pages of the form and be in page order. If applicable, indicate which pages of the form (if any) your software does not support.
  - ✓ Example: Full field test form pg 1-8
    Variable data test 1 – pg 1-8
    Variable data test 2 – pg 1-8
    Variable data test 3 – pg 1-8
    Variable data test 4 – pg 1-8
    Variable data test 5 – pg 1-8
- The subject line of the email should include the MT Vendor ID, form name, and whether or not it is an initial submission or a resubmission.
  - ✓ Example: MT-P5, Form 2, Initial Submission
    MT-R2, PR-1, Re-Submission

3.2 Submission Requirements *

- All pages of the tax form must be included in the submission, unless your software does not support certain pages of a form. Please indicate any pages not supported, with your submission.
- If producing data on a non-barcoded form, approval is not required.
- Do NOT include completely blank forms in the test sample submissions. Some blank fields on variable data samples are acceptable.
- The following sample forms are required for each submission approval:

Individual Income Tax: Form 2, Form 2EC, Form 2EZ

- ✓ One full field sample of all pages. Populate data fields with X's or 9's in every field.
- ✓ Five variable data test samples.
  - ✦ Form 2 - One of the five variable data test samples must include 7 dependents. See section 5.12 for requirements for reporting additional dependents.

Pass Through: CLT-4S, PR-1, DER-1

- ✓ One full field sample of all pages. Populate data fields with X's or 9's in every field
- ✓ Five variable data test samples
  - ✦ CLT-4S - One of the five variable data test samples must include a total of 35 shareholders. See section 5.12 requirements for reporting additional shareholders.
  - ✦ PR-1 - One of the five variable data test samples must include a total of 35 partners. See section 5.12 requirements for reporting additional partners. **NOTE:** PR-1 Electronic Filing Mandate - Since January 1, 2014, a partnership that has 100 or more partners is required to file the Montana Form PR-1 electronically. Vendors supporting the PR-1 should enable a function that when a taxpayer enters the 100th partner, a message will pop-up indicating the return must be filed electronically.
  - ✦ DER-1 – One of the five variable data test samples must include 2 owners.

Corporate: CIT

- ✓ One full field sample of all pages. Populate data fields with X's or 9's in every field
- ✓ Five variable data test samples

Fiduciary: FID-3

- ✓ One full field sample of all pages. Populate data fields with X's or 9's in every field
- ✓ Five variable data test samples
  - ✦ FID-3 - One of the five variable data test samples must include a total of 35 beneficiaries. See section 5.12 requirements for reporting beneficiaries.

Wage Withholding Tax Reconciliation: MW-3

- ✓ One full field sample of all pages. Populate data fields with X's or 9's in every field
- ✓ Five variable data test samples
  - ✦ One of the five variable data test samples must include a total of 70 payments. See section 5.12 for more information.

Schedule K-1 for CLT-4S/PR-1, Schedule K-1 for FID-3, ETM, MT-R PT-AGR, PT-STM

- ✓ One full field sample of all pages. Populate data fields with X's or 9's in every field
- ✓ Five variable data test samples

Vouchers – IT, SB, PR, CT, FID, DER, EXT-FID, EXT-15, MW-1

- ✓ Five variable data test samples for each voucher type. Populate data fields with X's or 9's in every field
- ✓ Vouchers are required to have the MT DOR instructions printed on the top portion of the voucher page.

Other barcoded forms: AMD, ENRG –B, ENRG –C, MHPE, NOL

- ✓ One full field sample of all pages. Populate data fields with X's or 9's in every field.
- ✓ Two variable data test samples.

Non Barcoded forms: 2441-M, AEPC, AFCR , BBSC, CC, CIT- UT, CR-T, DCAC, DS-1, ECC, ELC, ENRG –A, ESA, EST- I, ESW-FID, ESW-I, ETR, EXPT, FRM, ESW-FID, FTB, GEN REG, HI, IUFC, MINE-CERT, MINE-CRED, MSA, NEXUS, NOL Pre 99, QEC, RCYL, RDF-CT, VT

- ✓ Test submissions are not required.

3.3 Process After a Form is Submitted for Approval *

The entire form packet will be reviewed for the following:

- ➢ Target placement
- ➢ Variable data placement
- ➢ Font type and size
- ➢ Barcode and spacing requirements
- ➢ How the forms will perform in our scanning system on a field by field basis. (This is why we require data filled test form submissions).

***** Note:** Spelling and grammar will not be reviewed by the MT DOR*******

Once the form packet is reviewed, you will receive an email notification identifying whether or not the form is approved or rejected. If rejected, the Department will explain on a PDF form mark-up, how the form needs to be changed. Resubmission of all pages – even if all pages were not rejected – is required.

3.4 Resubmission Requirements *

Resubmissions follow the same requirements as initial submissions. **All** pages of the form must be re-submitted, even if there was no change to a certain page. See Section 3.2 "Submission Requirements".

4. 1D Barcode Specifications

The MT DOR requires the following specifications for producing barcodes:

- ➢ 39 Format (3 of 9)
- ➢ Wide to narrow ratio of 3:1
- ➢ Barcode size must be 24 pt.
- ➢ The white area around barcodes must be at least ¼ inch on ALL sides of the barcode. If barcode is located on the bottom of the page, a ½ inch margin is required below barcode.
- ➢ Location has been identified on each form and page. See document for exact placement.
- ➢ Alpha characters must be upper case.
- ➢ If barcodes are unreadable after printing submitted PDF files, paper copies may be requested in lieu of PDFs.

- Reprint the barcode in Courier or Courier New font, 10 pt., below 1D barcode. This can be within the ¼ inch margin white space, but cannot be touching the 1D.

15CA01XX

- The barcode should contain 10 characters as follows. Reference PDF documents for the specific barcode for each form and page.

Digit placement	Description
1	Start = *
2 – 3	Year
4– 5	Form ID (See barcode on document)
6 – 7	Page # (2 digits see barcode on document)
8 – 9	→If 01 is printed on the Final form, use 01 and print your MT Vendor Id near the bottom right target →If XX is printed on the Final form, replace the XX with your MT Vendor Id in the barcode Examples shown below.
10	End = *

- Do not edit barcodes ending in 01

15CE0101

- Primary vendors creating substitute forms, replace XX with your MT Vendor ID

15CA01XX

- Barcodes were not revised from TY2014 on some vouchers, unless there was a formatting change by the MT DOR
- Barcodes have been removed from all supplemental forms except those listed in Section 3.2

- **Primary Vendor printing substitute forms:**
  - If a barcode ends with XX, replace the XX with your Montana Vendor ID.
    - ✓ If your forms are not used by secondary software vendors, print your MT Vendor ID, and the date the page was last edited or published, near the bottom left or right target.
    - ✓ If you release your forms to secondary vendors, print your Montana Vendor ID, but do not print the date, as the secondary vendor is responsible for printing the date.
  - If a barcode ends with 01, replicate the barcode and do not edit. Print the vendor name, Montana Vendor ID and the date the page was last edited near the bottom left or right target.
- **Secondary Vendor using Primary Vendor substitute forms:**
  - Print your MT Vendor ID near the bottom left or right target.
    - ✓ If the barcode ends with XX on the official form, the primary vendor will replace the XX with their MT Vendor ID.
    - ✓ If the barcode ends with 01 on the official form, the barcode will remain ending with 01 on your substitute form.
    - ✓ Print the date the page was last edited or published, near the bottom left or right target
- **Primary or Secondary Vendors using Montana's official forms:**
  - Print the vendor name, Montana Vendor ID and the date the page was last edited or published near the bottom left or right target.
    - ✓ Do not edit the barcode.

5. Formatting Requirements *

Specific formats are required on all substitute tax forms due to the conditions set forth by our scanning and data entry software. Failure to follow formatting and spacing requirements will result in a request for resubmission until resolved.

5.1 Targets

- Each page of barcoded forms must contain three targets, following the specifications below. The targets must be the same size and placed exactly as they appear on the original form.
  - Square Shape, Size = 1p3 X 1p3
  - There will be a total of three targets on each form, of which two must be placed at the bottom. There are instances where the two bottom targets are located mid-page. These are exceptions to the rule and may be moved to look like the official form.
  - Location of each target is defined on the grid
    - ✓ Top-left **<u>or</u>** top-right
    - ✓ Bottom-left
    - ✓ Bottom-right
  - Targets must be <u>solid</u> black
  - Match the margins according to the final forms; some are 1/2 inch and some are 3/8 inch.
  - Clearance of 1/2 inch is not always attainable around each target.

5.2 Grid & Spacing Between Entry Lines

- Grid:
  - 6 x 10 character
  - 6 rows per vertical inch (pica spacing)
  - 10 characters or columns per horizontal inch (10-pitch spacing)
  - All grids should be printed on 8 ½ x 11 paper. **When printing make sure the "shrink to fit" option is <u>not</u> selected and page scaling is set to "none".**
  - First vertical printable line: Row 4
  - Last vertical printable line: Row 64
  - First horizontal printable line: Column 6
  - Last horizontal printable line: Column 80
  - Data fields must comply with the grid spaces allocated. We have provided each form with the grid overlay.
  - Barcode must comply with the grid spaces allocated.

- Spacing:
  - **Main tax forms and vouchers**: Fields and spacing are defined on the grid. See documents.
  - **Other barcoded Forms**: Fields and spacing are defined on a 6x10 grid – coordinates are identified on the 2015 form documents. We only capture a few fields on each form. The remainder of the text and data fields on these documents will not be reviewed, as we do not capture the data.
  - **Non-barcoded Forms:** Must appear similar to the original form; be neatly organized and easy to read. Data is not captured from these forms, so they do not need to be submitted for approval.

5.3 Font Size *

- **Variable Data**: Font and size - Courier or Courier New, 12 or 10 pt. Upper case letters only.
- **Static Data** (form text): Discretion of developer, but must appear similar to original form, be neatly organized and easy to read. Recommended sizes are between 6-14 pt.
- Ensure that end-users cannot change font size of the data they enter on the forms.

5.4 Margin Requirements

There **must be a ½ inch margin on all sides of each page of each scanned form.** Substitute forms must be arranged in the same manner, with the same spacing as the MT official forms.

5.5 Paper Size *

Reproduced or substitute forms must be the same size as the MT official forms and should be printed on 8 1/2 inch x 11 inch paper.

5.6 Grade & Color of Paper *

White, unlined paper. Recommended weight = 20 # (pound) paper.

5.7 Ink Color *

Variable data and text should be printed in black ink. Grayscale shading does not need to be replicated.

5.8 Shading & Unique Logos

Many areas of the original forms (other than variable data boxes) contain shading and unique logos. These do not need to be replicated.

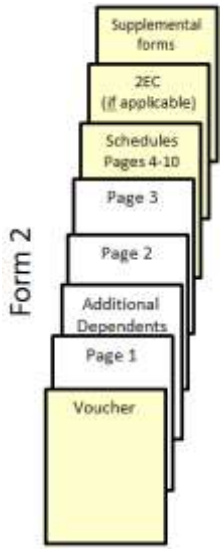
5.9 Printing Requirements *

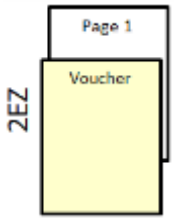
- Software must inform taxpayer to:
  - ✓ Send the originally printed form, not a photocopy, for processing. Photocopied tax forms will not be accepted by the Department.
  - ✓ Use black ink only and indicate their ink cartridge should be capable of producing a solid image.
- Some printers may distort PDF files. To prevent printing problems, print settings should have" "Actual Size" and "Portrait" checked. If possible set the print setting & do not allow user to change.
- Taxpayer should not be able to change font style or font size.
- Do not print instructional pages that are attached to supplemental forms.
- Printed forms must not contain any Vendor watermarks.
- Suggest to end users that they print forms using Adobe.
- Vendors are required to print the voucher instructions on the top portion of the page, above the voucher.

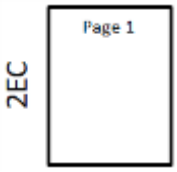
To assist the Department in quickly processing paper tax forms, print the documents in order as displayed on page 10. If your software has limitations & you are not able to follow this request, please let us know. Approval is not contingent on this request.

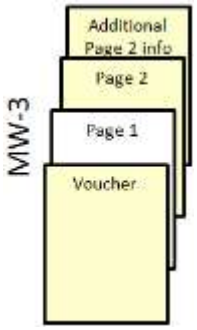
- White documents are required to be filed with the MT DOR. Only print the yellow shaded documents, if they are applicable to the client

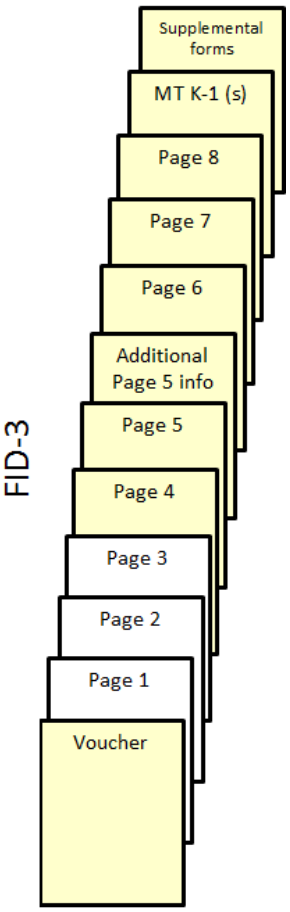
.

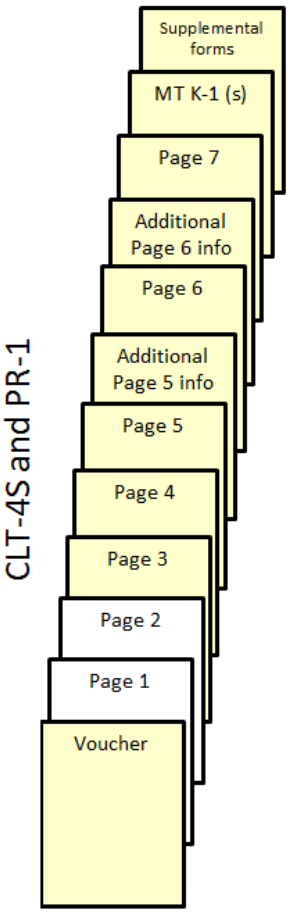

Form 2
Supplemental forms
2EC (if applicable)
Schedules Pages 4-10
Page 3
Page 2
Additional Dependents
Page 1
Voucher

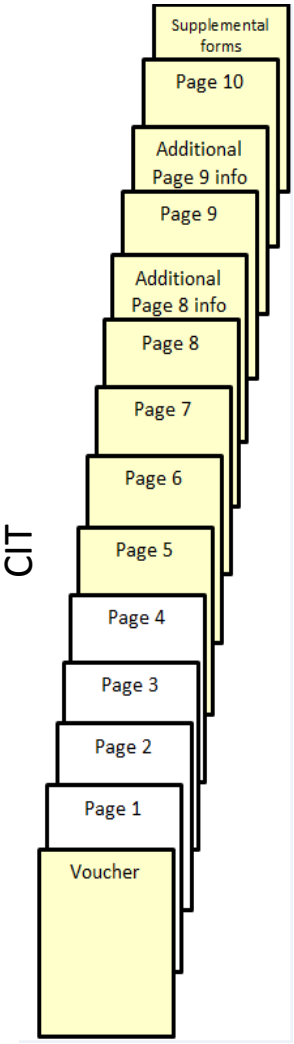

2EZ
Page 1
Voucher

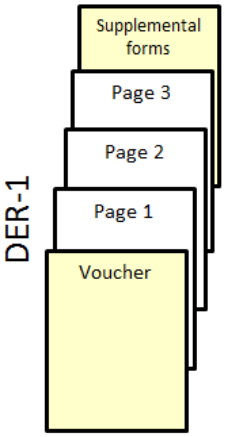

2EC
Page 1


MW-3
Additional Page 2 info
Page 2
Page 1
Voucher


FID-3
Supplemental forms
MT K-1 (s)
Page 8
Page 7
Page 6
Additional Page 5 info
Page 5
Page 4
Page 3
Page 2
Page 1
Voucher


CLT-4S and PR-1
Supplemental forms
MT K-1 (s)
Page 7
Additional Page 6 info
Page 6
Additional Page 5 info
Page 5
Page 4
Page 3
Page 2
Page 1
Voucher


CIT
Supplemental forms
Page 10
Additional Page 9 info
Page 9
Additional Page 8 info
Page 8
Page 7
Page 6
Page 5
Page 4
Page 3
Page 2
Page 1
Voucher


DER-1
Supplemental forms
Page 3
Page 2
Page 1
Voucher

5.10 Vendor Identification *

The MT Vendor ID is provided to you at the time of registration.

- Even though the barcode on forms may contain your MT Vendor ID, all forms must have your Montana Vendor ID and date, printed near the bottom left or right target on each page of the form.
- Preferred date format is MMDDYYYY, but other formats for Section 5.10 are acceptable & no approval is required.
- If a form requires revisions after the initial date is printed, only edit the date on the particular page that is revised. If you can only edit the date across all pages, this is acceptable.
- Only edit the date, when revising barcode, data placement or targets. Editing static text does not require the date to be edited because it does not affect processing the return.

5.11 Department Use Only Boxes

The dimensions, configuration, and placement of the "For Department Use Only" boxes on some forms must be the same as the MT official forms.

5.12 Reporting Additional Information *

Free formatted repeating pages with additional information are not accepted. If the official forms do not provide enough space to encompass all data provided by the taxpayer, replicate that particular page as many times as needed. Exception: Form 2 - Create a document exactly as shown below, to report 5 or more dependents.

Individual Income Tax Forms 2

To report more than four dependents create a document.

- Column headers must be in this order:
  - ✓ First Name
  - ✓ Last Name
  - ✓ Social Security Number
  - ✓ Relationship
  - ✓ Disabled Checkbox Indicator
- Include up to a maximum of 12 lines
- Font size must be between 10 and 12 pt Courier or Courier New
- Do not include a barcode

Example: Additional Dependent Reporting

	First Name	Last Name	SSN	Relationship	Disabled Y/N
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					

- Form FID-3
  - To report more than ten beneficiaries repeat Schedule D page 5, as many times as needed to encompass all beneficiaries.

- Form PR-1
  - To report more than seven partners for Schedule III page 5, repeat page 5 as many times as needed to encompass all partners
  - To report more than ten participating partners for Schedule IV page 6, repeat page 6 as many times as needed to encompass all information.

- Form CLT-4S
  - To report more than seven shareholders, repeat page 5, Schedule III as many times as needed to encompass all shareholders.
  - To report more than ten participating shareholders for Schedule IV page 6, repeat page 6 as many times as needed to encompass all information.

- Form DER-1
  - DER-1 forms should only report a maximum of two owners on page 3.

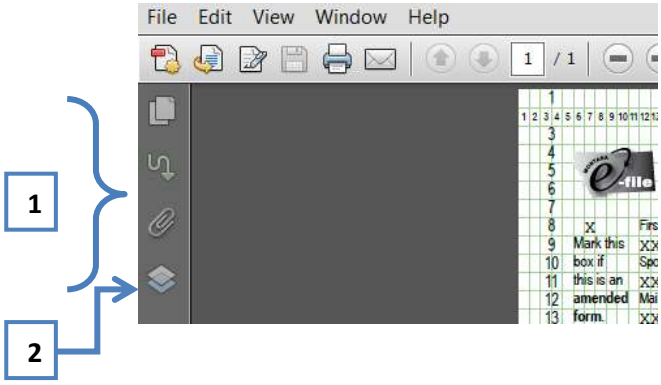
- Form MW-3
  - To report more than 12 withholding payments, repeat page 2 as many times as needed. There must be no more than 24 payment lines per page 2. DO NOT repeat page 1.

5.13 Viewing Layers in Adobe

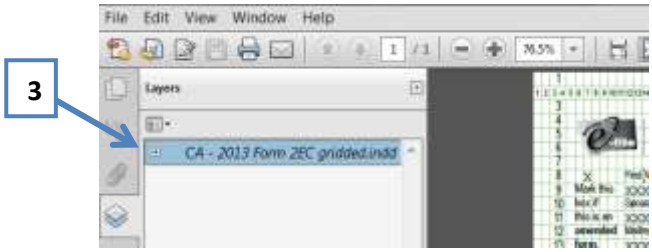
Information is stored on different layers of the MT Tax PDF forms. You can examine the layers, and show or hide the content associated with each layer. Items on locked layers cannot be hidden.

1. The Navigation Pane and Buttons on the left side of the screen must be present for you to view layers. If the buttons are not visible, right click on the image & select "Show Navigation Pane Buttons".

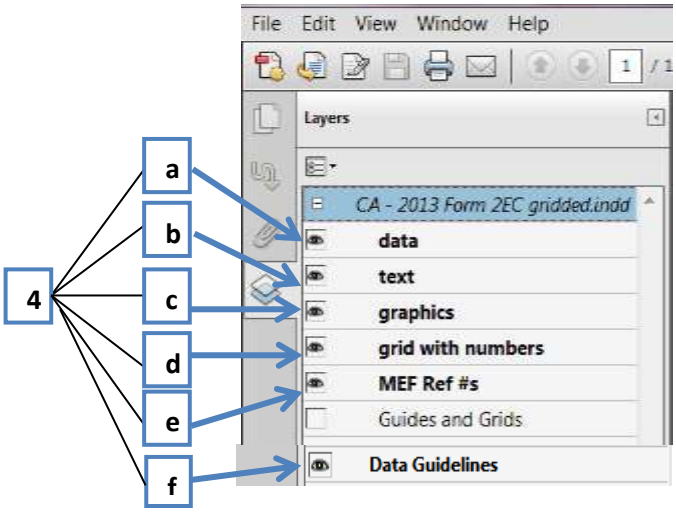
2. Select the Layers button. If not shown, right click on the Navigation bar & select the Layer option to display it.



3. Select the + button next to the form name



4. You may now select which layers you want visible by selecting the "eye" next to the applicable layer.
   a. The Data layer contains the X's and information that we will be capturing off the return.
   b. The Text layer contains line information, barcode, targets & hard coded zeroes.
   c. The Graphics layer contains graphics that are optional for you to reproduce.
   d. The Grid with Numbers layer will remove the green grid & numbers.
   e. The MeF Ref #'s ties back to the MeF specs & schemas. This layer does not get reproduced on substitute paper forms, but can be referenced when developing the software product.
   f. **NEW!!!** A new layer consisting of red boxes, titled "Data Guidelines", has been added to the substitute form templates and provides the vendor with detail as to where the variable data should be placed.



6. Form Line Entry Requirements *

6.1 Name, SSN/FEIN/PTIN, Address & Phone Information Requirements *

- Use upper case letters in ALL fields that contain alphabetical entries. Do not use periods, commas or special characters (with the exception of a hyphen in the name field). See Section 6.4 for special characters
- Do not include slashes or dashes for hyphenated last names.
- Do not stack names on top of each other in one entry box.
- Social Security Numbers, FEINs/PTINs must be formatted with no spaces or dashes. Do not mask or encrypt IDs.
  - ✓ SSN: 999999999 FEIN/PTIN: 888888888
- Zip codes can be just 5 digits. If the zip extension is used, do not include a dash or spaces
  - ✓ Example: 12345 or 123456789
- Phone Number should be formatted as 999 999 9999, with no parentheses or dashes.

6.2 Amount Entry Field Requirements *

- Do not use or allow commas in amount fields.
- Negative numbers must be indicated by a hyphen "- ", before the amount. Do not use parentheses or brackets as negative indicators.
- Do not replicate the % sign at the end of a percentage amount.
- Preprinted zeroes are required on all amount entry lines except where penny lines are provided for.
- Corp and Pass-Through forms are formatted with a space between the dollar amount and the cents amount.
- Use whole numbers only (<u>except</u> Form MW-3 and MW-1 voucher. See ***Additional Amount Entry Field Requirements*** below.)
- All amounts filled in on forms and vouchers (<u>except</u> Form MW-3 and MW-1 voucher) should be rounded to the nearest dollar. Drop amounts under 50¢ and increase amounts that are 50¢ or more to the next dollar.
  - ✓ Rounding Example: $203.39 becomes $203.00
    $203.59 becomes $204.00
- Use a blank space to separate the dollars and cents.
  - ✓ Example: $125.00 becomes 125 00
- Dollar amount entries must <u>not</u> include dollar or cent symbols, commas or decimals.
  - ✓ Example: $2,033.00 becomes 2033 00

<u>Payment vouchers</u>

- Dollar amounts should be rounded to the nearest dollar.
- Populate cents with 00
- Use a blank space to separate the dollars and cents.
  - ✓ Example: $125.00 becomes 125 00
- Dollar amount entries must not include dollar or cent symbols, commas or decimals.
  - ✓ Example: $2,033.00 becomes 2033 00

***** Additional Amount Entry Field Requirements*****

<u>MW-3 form and MW-1 voucher</u>

- The dollar amounts on the MW-3 form and MW-1 voucher should not be rounded.
- The formatting of numbers should not contain dollar or cent symbols, commas or decimals.
  - ✓ Example: $203.39 becomes 203 39

6.3 Date Entry Formatting Requirements *

- All date entry formats must be MMDDYYYY
- Do not use slashes, dashes or spaces in the date
- Correct Format: 01012015
- Incorrect Formats: 01/01/2015 or 01-01-2015 or 01 01 2015

6.4 Special Characters *

- Special characters are not allowed in any variable data field on the form, except a hyphen in the name and address field, or a hyphen indicating a negative number. Special characters include:

,	#	$	¢	%	( )	/	.	-
Comma, number sign, dollar sign, cent sign, percentage, brackets, slashes, decimal, and hyphen (with the exception of a hyphen in the name and address field, or a hyphen indicating a negative number)								

6.5 Forms Business Rules

- The Montana Department of Revenue has added business rules to our software development requirements. This is an attempt by our department to reduce the overall number of processing errors created during return processing. The business rules are intended to provide additional clarification on what our expectations are for certain lines. Successful implementation of these business rules will result in returns that are more accurate, compliant and faster to process. Additional benefits include reduced frustration and workload for the taxpayer, preparer and software vendor when complying with our requests for additional information.
  These rules will be posted to the Software Developers web page (http://revenue.mt.gov/home/online_services/software_developers) and are applicable to both MeF returns and substitute forms.

7. Voucher Tax Form Specifications *

Vouchers are required to have the MT DOR instructions printed on the top portion of the page, above the voucher.

7.1 Guidelines *

Voucher submissions follow the same guidelines as all other bar-coded forms.

- Test Submissions – Section 3.1 and 3.2
- Approval Process – Section 3.3
- Barcode Specs – Section 4
- Formatting Requirements – Section 5
- Form Line Entry Requirements – Section 6
- Submissions must have – Barcode, targets, document header, text fields and data
- Cut line is located between rows 42 and 43.
- The Individual Income Tax payment vouchers (IT and EXT-15) have the correct PO Box number. Please DO NOT alter the address:
  - ✓ PO Box 6309: All Individual Income Tax returns that owe money.

Important:

- Do not alter the size of vouchers
- Do not print the due date in the period ending date field. This causes payments to stop for manual review.
- IT, CT, SB, PR, DER – annual filers use the last day of the year. Fiscal filers use the last day of the fiscal year, i.e.; the last day of the month the fiscal year ends in

- MW-1 – accelerated filers use the payroll pay date, monthly filers use the last day of the month, annual filers use the last day of the year.

- Vouchers are not interchangeable between forms.

MW-1 voucher corresponds with MW-3	SB voucher corresponds with form CLT-4S
IT voucher corresponds with Form 2 and 2EZ	PR voucher corresponds with form PR-1
CT voucher corresponds with form CIT	DER voucher corresponds with form DER-1
FID voucher corresponds with form FID-3	

7.2 Grid Coordinates & Layers

See voucher template for layout of each voucher.

8. Checklist for Submitting Substitute Forms

- ✓ **Submission includes one full field sample, five variable data samples, and all pages of the form**
- ✓ **Targets are solid black and placed correctly**
- ✓ **There is a ½ inch margin on all sides of each page**
- ✓ **MT Vendor ID, and date the page was last updated is printed on each form page (near bottom left or right target)**
- ✓ **Font size is correct**
- ✓ **Special characters are not placed within SSNs, FEINs, phone numbers, zip codes, dates, and percentage fields**
- ✓ **Barcode is printed correctly and has at least ¼ inch whitespace on all sides**