Department of Taxation and Finance

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Specifications for Reproduction of New York State Scannable and Non-scannable Income Tax Forms and 2D Barcodes

The New York State Department of Taxation and Finance (DTF) reserves the right to reject any reproduced form that does not meet these specifications and to change these specifications at any time.

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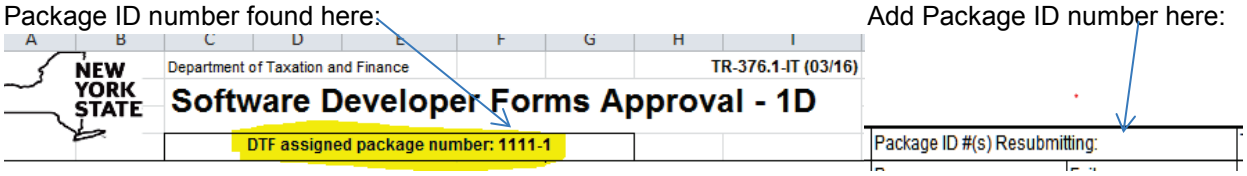
Section A: Reproduction of substitute forms for approval

A1. 1D and 2D barcode testing highlights of changes for Tax Year 2016 (TY16)

- DTF requests that submissions of test code 1-4 forms (see Section A6) continue to be sent in PDF file format or zip file (1D barcode forms only) via email to *TSS.PIT.Forms.Review@tax.ny.gov*. Unless otherwise specified, every effort should be made by a Software Developer (SWD) to email 1D barcode form submission packages consisting of six (6) forms per package.
- Email 2D barcode test code 5 test scenarios to *2D.Vendor.Inquiries@tax.ny.gov*. See Section A6 for test code 5 guidelines and Section B for 2D barcode requirements.
- Each email must contain one fillable Form TR-376.1-IT, *Software Developer Forms Approval – 1D,* cover sheet from the Forms Bulletin Board for Practitioners. If the TR-376.1-IT is not a fillable form, your submission package cannot be accepted. Form TR-376.2-IT is the 2D barcode submission cover sheet. Fill-in versions are provided online. These forms **will not** be counted as one of the six forms in a form submission package.
- Both Forms TR-376.1-IT and TR-376.2-IT have been updated to accommodate SWD limitations. Changes have been made to facilitate easier tracking of resubmission packages. Each Form TR-376.1-IT submission contains a package number at the top of the sheet that is provided by DTF. When resubmitting a 1D barcode form, reference the submission package number you are resubmitting (see example below). Enter the package number in the space that has been allocated on Form TR-376.1-IT for this entry.
- Package ID number found here: Add Package ID number here:



- If a form is classified as test code 2 (see Sections A6 and A11), you must email forms submission packages separately with a cc to *Form_Approval_Submissions@jpmchase.com.* Form TR-376.1-IT has been updated to include a test code 2 checkbox. When submitting test code 2 forms, mark an ***X*** in this box.

Test code 2 forms require a check digit in the scanline of the form.
- **DTF requires 1D barcode test form naming convention formats.** Read Section A6, **IMPORTANT!** for a complete explanation of how to name 1D barcode PDF file test samples. Any deviations from the naming convention will result in a forms package resubmission.
- A SWD form email submission package must consist of three individual PDF files per form. A SWD must create and submit for **each form a separate PDF file** for the blank test sample, a **separate PDF file** for the variable data test sample, and **a separate PDF file** for the full field test sample. **Do NOT** email form submission packages bundled into one PDF file for all forms or one PDF file per form as a full test deck (one blank, one variable, and one full field). For example, if the email submission package includes six forms, then you must send 18 PDF files as attachments, or one or more zip files with 18 separate PDF files to extract. DTF will reject any submission that does not follow the above procedures; this will result in testing delays. For 1D barcode email submissions, you must follow the procedure of separating and not bundling each form's PDF files of blank, variable, and full field test samples. As mentioned in the example, the only alternative to this procedure is to send the email submission as a zip file.
- We have updated Section A5, Submission guidelines, to more thoroughly explain test code procedures. Any vendor annotations added to a form by a SWD must be placed at the top of the page either above the form number (normally on the right side of the page) or adjacent to the form number. The annotation can also be located by the date on the right or left side of a page (for an example, see Section A12-B).
- The frequently asked questions Section C, Appendix 3 has been expanded to address most issues that occurred in TY15.

A1. 1D and 2D barcode testing highlights of changes for TY16 *(continued)*

- Hash marks (combs, vertical separator lines) **must NOT** appear on any printable personal income tax (PIT) forms for TY2016. For consistency, DTF has removed the separator lines from PIT forms that formerly had vertical separator lines for the cent area, except for Form IT-639, and replaced them with a decimal point (.00).
- Date formats must be **mmddyyyy or follow the instructions on the form. Partial dates are not permitted (for example, YYYY must read 2016 and not 16)**.
- Except for the DTF-prefix forms in Section A9, all dashes and slashes must be removed from all date, social security numbers (SSNs), EINs, ZIP code, and ID fields. A date field exception to keep the dashes applies to Forms IT-604 and IT-606, consistent with Modernized e-File (MeF) standards. However, on these two forms, dashes can be removed from any SSNs, EINs, ZIP codes, and IDs.
- Commas are **not permitted** as thousands separators or as separators for any letters or numbers (e.g., addresses).
- DTF-prefix form submission requirements in Section A9 have been updated.
- Form TR-376-IT, *Letter of Intent to Develop Substitute Personal Income Tax Forms* (LOI), has been updated requesting that SWDs identify their use of a 6 X 10 grid to design scannable NY forms; SWDs must submit a Test code 1 form sample grid overlay. Also, the signature box has been removed and replaced with *Submitter's name and title,* and the list of PIT forms has been updated. **IMPORTANT!** You must submit a separate LOI for **each** vendor code (NACTP number or DTF-assigned number) that includes only the products and forms pertaining to this code; listing more than one vendor code on Form TR-376-IT is not allowed.
- It is not necessary to send Form TR-376.1-IT, ***Software Developer Forms Approval – 1D,*** with your LOI, but a fillable Form TR-376.1-IT must be sent with each email forms submission.
- When developing PIT test forms for approval, you must follow the requirements and specifications in this document (Publication 75); not doing so will result in failure. Included in this publication is a 1D barcode *PIT Forms SWD checklist of guidelines* (see Section C, Appendix 1) to assist SWDs.
- DTF has moved most instructions that are part of a form to the back of the form, except Forms IT-203-C and IT-2102.6. You are still required to reproduce the instructions for these forms.
- **Mandatory implementation of 2D barcodes** *(refer to Section B for specifications)* including new forms indicated by *:

IT-2	**IT-112-R**	**IT-201**	**IT-201-D**	**IT-201-X**	**IT-203**
IT-203-D	**IT-213**	**IT-215**	**IT-216**	**IT-225**	**IT-272**
IT-1099-R*	**IT-114***	**IT-201-ATT***	**IT-203-B***	**IT-203-X***	**IT-205***
IT-204.1*	**IT-204-CP***	**IT-204-IP***	**IT-214***	**IT-360.1***	**NYC-208***

- **2D barcode forms only will now be capturing the following fields:**
  - State issued driver's license or non-driver's license:
    Driver's license ID | State issued ID | State code | Expiration date
    Issue date | Document number
  - Form transmissions:
    IP time stamp | IP address | Device ID
- **If a SWD allows a blank 2D barcode form to be printed, the form must have the 2D barcode removed from the print copy; only the 1D barcode is to remain in place.**
- **All 2D barcode taxpayer returns must have a watermark added** in the right hand margin of each page by the SWD on all printed copies:
  - On Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-205, NYC-208-Standalone, and IT-214-Standalone, **the watermark must read: "NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM."**
  - For all other 2D barcode forms, **the watermark must read: "NO HANDWRITTEN ENTRIES ON THIS FORM."** (see Section B, Requirements for 2D Barcodes, 5D; and Section C, Appendix 4).

A1. 1D and 2D barcode testing highlights of changes for TY16 *(continued)*

- All watermarks must be at least 1/8" from the data entry boxes on the form. DTF is aware that this goes against the requirement to match all DTF form margins (typically ½"). The watermark is exempt from the margin specifications stated in Publication 75.

- 2D barcode forms that have computational lines left blank on the DTF 2D barcode PDF file test scenarios **must be populated with data** when submitted to DTF for approval.
- You must include Form TR-573.1 and/or Form TR-573.2 in your product. If you are providing a software product for an individual, business, or investment club, include Form TR-573.1. If you are providing a software product for paid preparers, include Form TR-573.2.

PIT TY16 form change highlights

- Discontinued forms for TY16 (not obsolete, still valid for prior time periods):
  1. IT-502, *Temporary Deferral Refundable Payout Credit*
  2. DTF-280, *Tax Information Authorization*
- New forms:

  IT-639-ATT, *Eligible Employee Information for the Minimum Wage Reimbursement Credit* (added 8/31/2016)
- The debit card refund option is no longer being offered; it has been removed from forms and taken out of the instructions for Forms:

  IT-201, IT-201-X, IT-203, IT-203-X, IT-214, NYC-208, and NYC-210
- Form IT-205 is being redesigned to add 2D barcode space, plus a bank account information entry area for payments or refunds

A2. General information

1. E-file mandate

Important reminder: Most taxpayers and tax return preparers are required to electronically file (e-file) authorized tax documents if they use approved e-file tax software to prepare their returns.

SWDs must provide the following information to their tax professional users. These messages must be executed to ensure that the user will see it at least once at the start of the filing season. Software products for tax professionals **must** display the following messages:

All returns must:

Include the following paid preparer information on all paper and electronically filed returns, if applicable:

- Preparer's name
- Firm's name
- Address
- Preparer's NYTPRIN or NYTPRIN exclusion code (as applicable)
- Preparer's PTIN
- Firm's EIN
- Preparer's signature

New York State e-file mandate

Visit the Tax Department's website to learn more about the e-file mandate for tax professionals: *www.tax.ny.gov*

If you do not file and pay electronically when required to do so, you will be subject to penalties from the New York State Tax Department.

A2. General information *(continued)*

SWDs are required to document their compliance with this requirement for e-file approval. For printable forms, if your software product will be used for any (individual, business, and investment club) tax preparation, you must include Form TR-573.1 as a printable form with each tax return. Additionally, if your software product supports paid preparer's tax preparation you must include Form TR-573.2 as a printable form with each tax return.

Provide a printed copy of the messages from the software product and indicate where in the software the message is displayed. For example, the software message will be found before the signature page, when first entering the software product. See Publication 95, *New York State Personal Income Tax Modernized e-File (MeF) Guide for Software Developers,* for more information.

Important! If forms are not submitted or are not approved, tax returns may be sent back to the taxpayers with the reason for rejection. This will delay the processing of their returns.

2. SWDs may reproduce, upon approval, any New York State scannable or non-scannable income tax form listed in Sections A9 and A11. SWDs must submit all substitute forms for approval to DTF. These reproductions, including the new NYS logo map, must be substantially identical to the official DTF forms as well as have the capability of reproducing test forms (blank, variable, and full field data samples), preferably from the SWD's tax program. These forms can be obtained on DTF's public website at *www.tax.ny.gov,* in a limited access area, the *Forms Bulletin Board for Practitioners.* Send an email to *TSS.PIT.Forms.Review@tax.ny.gov* to request access to the Forms Bulletin Board for Practitioners.

3. SWDs must obtain a vendor code from the **NACTP** to be included in **barcodes, form ID numbers, and on non-scannable forms**. Go to *www.nactp.org/* or email *president@nactp.org* to obtain a vendor code if your company does not have one. (Neither the NACTP nor DTF require NACTP membership.)

4. SWDs who have obtained a **single NACTP vendor code for both paid preparer and either individual, business, or investment club software products are now required to obtain a new vendor code for each product type.** If a SWD is unable to obtain a new vendor code from the NACTP, then it must contact DTF to obtain a separate NY vendor ID/source code for each product type. The software source code, a 3000 number from DTF, is required in the 1D barcodes of **all** forms.

SWDs who purchase approved forms from another company, and do not alter the forms in any way, should include the other company's four-digit NACTP code in the barcode or Form ID. These forms do not need to be resubmitted for approval. The vendor who purchases the approved forms should also include their own vendor ID code at the bottom of every page to the right of the barcode. If the purchased forms are non-scannable, two vendor codes should be printed at the bottom of each page of the form: the ID of the form developer, followed by the ID of the SWD.

However, if a SWD does modify purchased forms or official DTF PDFs in any way, they must use only their own NACTP vendor ID (or DTF-assigned 3000 code) and submit the forms for approval prior to using them.

5. If there are different versions of a software product (for example, a Windows product and a Mac product), the resulting forms must be identical. If the forms are not identical, a second vendor number will be required and the forms must be submitted for each required vendor number.

6. SWDs should frequently check the DTF *Forms Bulletin Board for Practitioners* for newly-posted final forms and latest revisions. Drafts provide SWDs a preview of changes being made. Forms not listed can be found on the public website. Check the Forms Bulletin Board for revisions to this publication as well. Please note: it is a SWD responsibility to track supported PIT form changes on the *Forms Bulletin Board for Practitioners* on the DTF website. DTF will not provide these form changes to individual SWDs or send previous form drafts to any SWD.

7. The DTF public website provides updates to forms that are not going to be revised and reissued. To see these changes, check regularly at either:
www.tax.ny.gov/forms/income_up_to_date_info.htm *(Personal income tax up-to-date information),* or *www.tax.ny.gov/forms/updates/forms_updates_2016.htm* (2016 - *Forms corrections and changes).*

A2. General information *(continued)*

8. Form test review issues will be addressed in the *Comments* section of Form TR-376.1-IT (or Form TR-376.2-IT for 2D barcode forms) or in some cases, as an attached Microsoft Word document provided by the DTF reviewer.

9. After a form has been approved, changes made to the form by DTF may be required to be made by the SWD and resubmitted to DTF. DTF will advise if re-approval is required.

10. Software should be programmed with default fonts to deter preparers from substituting unacceptable font variations.

11. Software should be programmed to print pages as actual size with no scaling and/or rotation.

12. Software should urge users to check for and install updates before using the product.

13. If you are unable to email your form submissions electronically to DTF, contact DTF at *TSS.PIT.Forms.Review@tax.ny.gov* for mailing instructions.

14. Need help? SWD primary or secondary contacts submitted on the 2016 LOI may email any legal, technical, computational, procedural, and layout related questions - including any issues with the Forms Bulletin Board for Practitioners - to the Personal Income Tax Forms Review team at: *TSS.PIT.Forms.Review@tax.ny.gov.*

- Direct any questions concerning e-file forms to *NYSPITMEF@tax.ny.gov*
- SWD third party contact's questions can be answered by the DTF Personal Income Taxpayer Contact Center at (518) 457-5181 or by visiting the DTF website at *www.tax.ny.gov*
- Email corporation tax, withholding tax, and MCTMT form submissions and questions to *TSS.CT.Forms.Review@tax.ny.gov*

A3. Request for copy of vendor software

DTF requests that SWDs provide a copy of new software as soon as it is released to the public. DTF will use the software for research and to troubleshoot production issues, and not to prepare and/or file returns. If SWDs support e-file via an online application, DTF is requesting access to that as well. Send software to:

NYS TAX DEPARTMENT
OPTS PIT FORMS REVIEW
W A HARRIMAN CAMPUS
ALBANY NY 12227-0865

Note: If not sending via U.S. Mail, change the address to:

NYS TAX DEPARTMENT
OPTS PIT FORMS REVIEW
90 COHOES AVE
GREEN ISLAND NY 12183

If online access to software is available, notify DTF via email at *TSS.PIT.Forms.Review@tax.ny.gov*

A4. Reporting errors in software products

SWDs must notify DTF of any programming error as soon as it is discovered. Email your four-digit NACTP vendor ID, the specifics of the problem, and the expected date and method of correction to: *TSS.PIT.Forms.Review@tax.ny.gov.* Prompt reporting of software errors allows DTF to identify returns that may have errors which could delay processing.

A5. Submission guidelines

IMPORTANT!

DTF requires that all forms be reproduced identically to the official forms. Typos, overlapping text or formats, and incorrect numbers, values, wording, or grammar will result in a failing review. Before submission, carefully proofread your forms.

A. All substitute forms, including non-scannable forms, **must** be submitted for approval.

B. Any submissions received prior to forms being posted as final on the Forms Bulletin Board for Practitioners will not be reviewed. There is no cut-off date for sending PIT form submissions; however, DTF would like to have all 1D and 2D barcode forms approved by the start of New York's TY16 processing season.

C. DTF will send a non-binding *Letter of Intent* (LOI, Form TR-376-IT) by the end of the third quarter of 2016 or sooner for SWDs to indicate which forms they will be supporting for the upcoming tax year. SWDs must return the *Letter of Intent* to DTF prior to submitting forms for approval.

D. Each email submission package must contain a writable (fillable) **cover sheet** - Form TR-376.1-IT, *Software Developer Forms Approval – 1D* (or Form TR-376.2-IT for 2D barcode forms). This document must include the following identifying information:

- Vendor ID
- product name
- list of forms and test code number(s) submitted
- contact name
- phone number
- original or re-submission
- email address

E. As indicated in the highlights, DTF strongly encourages SWDs to send each email form submission package with a minimum of six forms. Each 1D barcode forms submission package can be a combination of test code 1 forms containing a full test deck (1 blank, 1 variable data, and 1 full field), test code 3 forms containing a blank form only, and test code 4 DTF-prefix forms containing two full test decks (one full test deck for corporation tax and one full test deck for personal income tax forms). SWDs must send the form submission packages in PDF file format. In addition, you must include a fillable (writable) Form TR-376.1-IT cover sheet with any submission package (see Section A6 for 2D barcode submission guidelines).

F. Variable data test samples must provide ample data in all fields.

G. Variable data must not intersect any lines, borders or text.

H. Variable data samples must show example fields greater than 999 dollars to verify that software will **not** generate commas as thousands separators.

I. Email submissions

- For 1D barcode and non-scannable forms, no more than four submission packages with six forms per package, or 24 total forms, may be sent per week.
- If more than the maximum of 24 forms allowed for 1D barcode forms are sent in a week, the 14 day review response time will not apply.

J. DTF requires that all forms be reproduced identically to the official forms including:

- margins
- date formats
- lines: vertical & horizontal
- outline boxes
- decimal points
- hard-coded zeros and all other values
- fixed text
- NYS logo map™

K. All forms submitted must be highly legible in every aspect including printing, barcodes, variable data, form text, and characters.

L. If a form has more than one page, all pages must be submitted simultaneously. SWDs must reproduce any page that has form content (entry lines), even if the product does not support that section of the form. Where applicable, form "Instructions" must be included on the page within the form. Refer to Section A17-A for exceptions.

M. **Do not include forms for other tax types** (e.g., corporation, sales, withholding, etc.) in submission packages.

N. If a submitted form has errors, DTF will not approve the form and return it to the software vendor for resubmission with comments on form TR-376.1-IT (1D barcode) and TR-376.2-IT (2D barcode).

A5. Submission guidelines *(continued)*

O. Form submission packages are to be emailed to the following addresses:

- Test codes 1, 3 and 4 including IT and DTF prefix forms to: *TSS.PIT.Forms.Review@tax.ny.gov*
- Test code 2 forms to: *TSS.PIT.Forms.Review@tax.ny.gov* **with a cc** to: *Form_Approval_Submissions@jpmchase.com*
- Test code 5, 2D test condition scenarios to: *2D.Vendor.Inquiries@tax.ny.gov* (Section A6, Submission requirements, provides more specifics)
  Note: If for any reason form test submission packages must be mailed, contact DTF for further instructions.

P. If all applicable forms that require a 1D or 2D barcode review are not received in an email submission package correctly, the submission package will be rejected. The entire submission package must then be resubmitted with all necessary forms. If submitting multiple email submission packages under two vendor codes with the exact same forms in each package, every effort must be made to send both packages at the same time. DTF will coordinate the review results of these similar packages and respond. **DO NOT send a subsequent email submission package with the same forms under a separate vendor code until you have the test review results for the first vendor code and submission package.** DTF will send a confirmation email notification of a complete submission package received via email. If you have not received an acknowledgment email within two business days, please make sure you are using the correct DTF email address *TSS.PIT.Forms.Review@tax.ny.gov* and resend the email. After email confirmation, please wait a full 14 days before inquiring about the status of your submissions.

A6. Submission requirements

Use the tables in Sections A9 and A11 to locate each form and its **test code.** Using these test code charts, follow the submission requirements below. Select one test code on Form TR-376.1-IT per form per email submission package. For forms that have been designated as both test code 1 and 2, you must send two separate email submissions - an email submission for test code 1 and a second email submission for test code 2. The email addresses for DTF-prefix and IT-prefix forms, test code 2 (JPMorgan Chase) forms, and 2D barcode forms are listed below and in Section A5-N.

A full test deck = 1 blank form, 1 sample form using your own variable data, and 1 full field sample. A description of these scenarios is found immediately after the test code and submission chart.

IMPORTANT! DTF is requiring file naming convention formats. No exceptions will be allowed.

When sending email submission packages, use the following file names for each form:

PKG 0000 (insert vendor code here)_Form XXX_bk.pdf (blank)
PKG 0000 (insert vendor code here)_Form XXX_ff.pdf (full field)
PKG 0000 (insert vendor code here)_Form XXX_var.pdf (variable)

For example, Vendor 1111 emails a submission that includes Form IT-201 for review. PDF files will be sent for the blank test, variable data test, and full field test with the following file names:

PKG 1111_Form IT-201_bk.pdf (blank test sample)
PKG 1111_Form IT-201_ff.pdf (full field test sample)
PKG 1111_Form IT-201_var.pdf (variable data test sample)

Not following the naming convention will result in your email submission package being returned for correction.

Test code and submission chart *(do not submit other tax types with PIT forms)*		
Test code	**Type of PIT form**	**Submission requirement**
1	Scannable IT-prefix (non-2D) forms	Test code 1 forms require an email with attachments of each form supported in PDF file format as one full test deck*. DO NOT BUNDLE FORMS. **Each form in an email submission package must include a separate PDF file for a blank test sample, a separate PDF file for a variable data test sample, and a separate PDF file for a full field test sample; or a zip file may be sent. Use the naming convention format mentioned above.** Include no more than six forms plus Form TR-376.1-IT per submission package. You must email the files to: *TSS.PIT.Forms.Review@tax.ny.gov.* Refer to Section A11 for identification of test code 1forms.
2	Form ID & scan line forms (including forms with both a scan line and a 1D barcode) and the Form IT-204 series	Test code 2 forms require an email with attachments of each form supported in PDF file format and one full test deck*. DO NOT BUNDLE FORMS. **Each form in an email submission package must include a separate PDF file for a blank test sample, a separate PDF file for a variable data test sample, and a separate PDF file for a full field test sample; or a zip file may be sent. Use the naming convention format mentioned above.** Include no more than six forms plus Form TR-376.1-IT per submission package. **Do not mix test code 2** submission packages with test code 1, 3, 4, or 5 forms. **Test code 1 and 2 forms**: If you support Forms IT-212, IT-256, IT-604, and IT-606, send these as separate test code 2 email package submissions. **Do not send** Form TR-376.1-IT with both test code 1 and test code 2 selected. **and** **Test code 2 and 5 (2D) Forms IT-204.1, IT-204-CP, IT-204-IP, and IT-225:** Send these as separate test code 2 email package submissions with a Form TR-376.1-IT. (See test code 5 below for 2D barcode requirements.) Email test code 2 form submissions to: *TSS.PIT.Forms.Review@tax.ny.gov* with a cc to: *Form_Approval_Submissions@jpmchase.com* ***IMPORTANT!* It is imperative that your email form submission include a cc to *Form_Approval_Submissions@jpmchase.com*. If the test code 2 form email does not include this cc, you must resubmit your submission package with the cc done correctly. Not following these procedures will result in your submission being severely delayed.** Refer to Section A11 for identification of test code 2 forms.
3	Forms processed as correspondence only with 10 or 12-digit 1D barcodes, and non-scannable IT- and DTF-prefix forms	Test code 3 forms require one blank form to be emailed as a PDF file to: *TSS.PIT.Forms.Review@tax.ny.gov.* If your software supports both PIT and CT forms and you plan to submit test code 3 DTF-prefix forms, send two blank copies with each form submission package. Refer to Sections A9 and A11 for test code 3 forms.

Test code and submission chart *(do not submit other tax types with PIT forms)*		
Test code	**Type of PIT form**	**Submission requirement**
4	DTF-prefix forms	If the software supports both PIT and CT forms, submit an email with attachments of each form supported in PDF file format with **two** full test decks representing PIT and CT forms*. **Each form in the submission package must contain two separate sets of test samples - one PIT and one CT per form, for a total of two PDF file blank test samples, two PDF file variable data test samples, and two PDF file full field test samples. Each form in an email submission package must include a separate PDF file for a blank test sample, a separate PDF file for a variable data test sample and a separate PDF file for a full field test sample or a zip file may be sent. Use the naming convention format mentioned above.** Email each submission package to *TSS.PIT.Forms.Review@tax.ny.gov.* Do not include IT-prefix forms. Email DTF-prefix forms to: *TSS.PIT.Forms.Review@tax.ny.gov* to be considered for both PIT and CT approval. Refer to Section A9 for DTF-prefix forms.
5	2D barcode forms	Test code 5 forms require an email to *2D.Vendor.Inquiries@tax.ny.gov* with attachments of each supported form in PDF file format. DTF will provide test condition returns with data for each 2D form. Each primary form (IT-201, IT-201-X, IT-203, IT-203-X, and IT-205) will have various PIT credit form attachments for each test condition scenario. SWDs must use their software to generate forms with 2D barcodes using the return information data DTF has provided. **Important: DTF requests that SWDs use only the data provided on the test returns. Changing data on the return will result in longer review times. DTF reserves the right to not review any test submission that does not follow the test condition scenarios as posted on the DTF website, and will return the submission for correction.** DTF will post the 2D prepared test returns to the Information for Software Developers (SWD) secure page at *www.tax.ny.gov/bus/efile/elf_swd.htm*; refer to Section B.

1D barcode test scenarios

Variable data test sample – includes data on every page that vendor software supports in most of the fields, and **in all new fields**. The data represents hypothetical taxpayer figures which are supplied by the vendor as opposed to Acceptance Testing System (ATS) test scenarios. Manually typed or handwritten entries showing variable data on any form will be rejected.

Full-field data test sample (max field) – fills the maximum length of every field the software supports. All fields that the software supports are fully filled, with software-filled variable data. This ensures that all data entered will be correctly justified and will fit within its appropriate field without touching the data boxes. It also verifies what fields the software can fill and that DTF processors can handle the data. Manually typed or handwritten entries showing variable data on any form will be rejected.

IMPORTANT! Before testing, SWD limitations must be requested and approved annually by DTF personnel. Unreported or unapproved limitations will result in long testing delays and form failure.

A7. General requirements for non-scannable forms

Non-scannable forms are those that **do not** have a barcode or form ID. Generally, SWDs supporting non-scannable forms in their software must submit them to DTF for approval. (See Publication 63, *Specifications for Reproduction of New York State Sales and Use Tax, Employment, and Metropolitan Commuter Transportation Mobility Tax Forms,* for the submission requirements for Forms IT-2104, IT-2014-E, IT-2104-IND, IT-2104-MS, IT-2104-P, and IT-2104.1.) **The SWD's NACTP code (or DTF-issued 3000 code) must be included in the lower right bottom of the page and within the margins of the reproduced form.** PDF submission is acceptable for non-scannable forms via email to: *TSS.PIT.Forms.Review@tax.ny.gov*

Example:

TR-573.1 (11/14) **www.tax.ny.gov**

0000 ←vendor code here

A8. General requirements for scannable forms with 12-digit 1D barcodes

DTF requires SWDs to use DTF's final forms (source code 0094) from the *Forms Bulletin Board for Practitioners* as a template for designing their reproduced forms. Reproduced forms **must** follow the layout designs of DTF's forms. The data fields must be in the same location, as well as the same size to accommodate the maximum alpha/numeric characters for each fill-in field.

SWDs must maintain clearance around the data elements that is at least as much as on DTF's form. **Field separation is vital to forms approval.**

A9. DTF-prefix forms

1. General information

A. DTF-prefix forms for PIT are listed in the table below. Some may also be used with returns for CT or other tax types. **DTF-prefix forms may contain either one or two 1D barcodes as follows:**

- The CT 1D barcode is located in the lower left and the PIT 1D barcode is located in the lower right of most of these forms.
- Example of CT and PIT barcodes on same form (Figure 1):
  Figure 1

466001150094

CT barcode

621001150094

PIT barcode

- On some forms, one barcode in the lower left works for both PIT and CT.
- Example of one barcode for both CT and PIT (Figure 2):
  Figure 2

626001150094

CT and PIT barcode shared

- Refer to Section A18 for 10-digit and 12-digit 1D barcode construction requirements.

B. All DTF-prefix forms must have a **date format of mmddyyyy** unless otherwise noted on the official form or in its instructions. Dashes and slashes are to remain in any date, SSN, EIN, ZIP code, and ID fields.

C. All other areas (data entry symbols, dollar formats, margins, fonts, checkboxes, boxed fields, lines, hard-coded zeros/letters/numbers, etc.) of the substitute DTF-prefix forms must be reproduced following the specifications outlined in this Publication 75 or reproduced identically to the official form.

D. Test code 4 DTF-prefix forms (each set of submissions with their own Form TR-376.1-IT) are required to be emailed separately from IT-prefix forms to *TSS.PIT.Forms.Review@tax.ny.gov*. Test code 3 DTF-prefix forms are also required to be emailed to *TSS.PIT.Forms.Review@tax.ny.gov*.

E. All inquiries regarding submission of DTF-prefix forms should be emailed to: *TSS.PIT.Forms.Review@tax.ny.gov*

2. Table of DTF-prefix forms *(See Section A6, Submission requirements for details)*

Form number	Tax type	Form ID in the corporation tax 1D barcode	Form ID in the income tax 1D barcode	Test code	Notes
DTF-65	Income	N/A	NS	3	
DTF-75	Corp & IT	NS	NS	3	
DTF-95	Multi	NS	NS	3	
DTF-96	Multi	NS	NS	3	
DTF-281	Income	N/A	281	3	
DTF-350	Income	N/A	350	3	
DTF-505	Multi	506	506	3	
DTF-620	Corp & IT	NS	NS	3	Requires cents
DTF-621	Corp & IT	466	621	4	Requires cents
DTF-622	Corp & IT	467	622	4	
DTF-624	Corp & IT	469	624	4	
DTF-625	Corp & IT	485	625	3	
DTF-625-ATT	Corp & IT	486	325	3	
DTF-626	Corp & IT	626	626	4	One barcode for both
DTF-630	Corp & IT	470	630	4	
DTF-664	Corp & IT	664	664	4	One barcode for both
DTF-686	Corp & IT	686	686	4	One barcode for both
DTF-686-ATT	Corp & IT	687	687	4	One barcode for both

- NS = non-scannable form that does not use barcodes or form IDs.
- N/A = Not Applicable. The form is not a corporation tax form.
- Some DTF-prefix forms are not updated every year. These can be found on the public website. Updated DTF-prefix forms will be listed on the *Forms Bulletin Board for Practitioners*.

A10. Requirement to mail 1D barcode hard copies of approved forms to DTF

DTF will email, approximately mid-January 2017, each SWD a reconciliation report that will provide records of PIT forms that have been approved, and forms needing approval. We will ask each SWD their plans to send the remaining unapproved forms. Once the remaining forms are approved, all participating SWDs must submit blank 1D barcode paper hard copies of their approved forms for each vendor code supported (1D barcode included). SWDs must send one blank paper hard copy of each approved form with 1D barcode to the appropriate address below (based on the carrier used). Do not include an individual DTF contact name in the address.

Mail (U.S. Postal Service only) to:

NYS TAX DEPARTMENT
OPTS PIT FORMS REVIEW
W A HARRIMAN CAMPUS
ALBANY NY 12227-0865

Send by **private delivery service** to:

NYS TAX DEPARTMENT
OPTS PIT FORMS REVIEW
90 COHOES AVE
GREEN ISLAND NY 12183

A11. Income tax forms *(See Section A6, Submission requirements for details)*

Form number	Barcode/ Form ID	Test code	Form number	Barcode/ Form ID	Test code	Form number	Barcode/ Form ID	Test code
IT-2 (2D)	102	5	**IT-214 (2D)	214	5	IT-607	607	1
IT-6-SNY	136	1	IT-215 (2D)	215	5	IT-611	171	1
IT-59	590	3	IT-216 (2D)	216	5	IT-611.1	170	1
IT-112.1	111	1	IT-217	217	1	IT-611.2	169	1
IT-112-C	141	1	IT-219	219	1	IT-612	172	1
IT-112-R (2D)	112	5	IT-221	221	1	IT-613	173	1
IT-114 (2D)	114	5	IT-222	222	1	IT-631	631	1
IT-135	135	3	IT-223	223	1	IT-633	633	1
IT-182	182	3	IT-225 (2D)	225	2, 5	IT-634	634	1
IT-201 (2D)	201	5	IT-230	230	1	IT-635	635	1
IT-201-ATT (2D)	241	5	IT-236	236	1	IT-636	636	1
*IT-201-D (2D)	201	5	IT-237	237	1	IT-637	637	1
IT-201-V	040	2	IT-238	238	1	IT-638	638	1
IT-201-X (2D)	361	5	IT-239	299	1	IT-639	639	1
IT-203 (2D)	203	5	IT-241	301	1	IT-639-ATT	339	1
IT-203-A	233	1	IT-242	302	1	IT-640	640	1
IT-203-ATT	243	1	IT-243	303	1	IT-641	641	1
IT-203-B (2D)	234	5	IT-245	354	1	IT-642	642	1
IT-203-C	235	3	IT-246	355	1	IT-643	643	1
*IT-203-D (2D)	203	5	IT-248	248	1	IT-644	644	1
IT-203-F	323	1	IT-249	249	1	IT-645	645	1
IT-203-GR	305	3	IT-250	250	1	IT-646	646	1
IT-203-GR-ATT-A	306	3	IT-251	251	1	IT-1099-R (2D)	099	5
IT-203-GR-ATT-B	307	3	IT-252	252	1	IT-2102.6	110	1
IT-203-GR-ATT-C	308	3	IT-252-ATT	245	1	IT-2105	060	2
IT-203-S	310	3	IT-253	253	1	IT-2105.1	NS	3
IT-203-S-ATT	311	3	IT-255	255	1	IT-2105.9	059	1
IT-203-TM	315	3	IT-256	256	1, 2	IT-2106	063	2
IT-203-TM-ATT-A	316	3	IT-257	257	1	IT-2106.1	NS	3
IT-203-TM-ATT-B	317	3	IT-258	258	1	IT-2658	031	2
IT-203-X (2D)	363	5	IT-260	260	3	IT-2658-E	NS	3
IT-204	204	2	IT-260.1	261	3	***IT-2658-MTA	032	2
IT-204.1 (2D)	116	2, 5	IT-261	356	1	IT-2658-NYS	032	2
IT-204-CP (2D)	117	2, 5	IT-272 (2D)	272	5	IT-2659	069	3
IT-204-IP (2D)	118	2, 5	IT-280	280	3	IT-2663-V	043	2
IT-204-LL	240	2	IT-285	285	3	IT-2664-V	044	2
IT-205 (2D)	205	5	IT-360.1 (2D)	360	5	**NYC-208 (2D)	264	5
IT-205-A	207	1	IT-370	370	2	NYC-210	210	1
IT-205-C	125	1	IT-370-PF	371	2	POA-1	029	3
IT-205-J	126	3	IT-398	398	1	TR-99	351	3
IT-205-T	208	3	IT-399	399	1	TR-573.1	NS	3
IT-205-V	045	2	IT-501	501	1	TR-573.2	NS	3
IT-209	209	1	IT-601	161	1	TR-579-IT	NS	3
IT-211	211	3	IT-602	162	1	TR-579.1-IT	NS	3
IT-212	212	1, 2	IT-603	163	1	TR-579.2-IT	NS	3
IT-212-ATT	242	1	IT-604	164	1, 2	TR-579.3-IT	NS	3
IT-213 (2D)	213	5	IT-605	165	1	TR-579-PT	NS	3
IT-213-ATT	239	1	IT-606	166	1, 2	Y-203	246	1
(2D) = 24 forms requiring a 2D barcode. NS = non-scannable.						Y-204	247	2
						Y-206	206	1

***** Form IT-201-D uses the same form ID as Form IT-201; Form IT-203-D uses the same form ID as Form IT-203. Both are to be identified as page 5 of the return in the barcode(s).

** Forms IT-214 and NYC-208 can be filed either as a standalone form or as a credit attachment. Please specify in the LOI the scenarios supported.

*** Form IT-2658-MTA constitutes pages 3 & 4 of Form IT-2658-NYS. These forms must be sent with Form IT-2658.

A12. Page margins

A. Margins – Margins should match the official form, generally a ½" minimum clearance on all forms that have barcodes. Unless otherwise specified, the minimum clearance requirement will be strictly enforced.

B. Text in margins – There cannot be any text or variable data in the left, right or bottom margins of scannable forms (e.g., taxpayer identifying information). Place software company annotations per examples below (Figures 3 and 4). Placing your vendor annotation anywhere else on the form requires resubmitting the form with correctly placed annotations.

Figure 3

or here

Figure 4

A13. Fonts, data justification, printing, and ink

A. Fixed text – The style and size must be substantially identical to those used on the official forms, typically Arial (sans serif).

Examples:

Acceptable actual (plain text)	**1** Wages, salaries, tips, etc.
Unacceptable font (italics)	***1*** *Wages, salaries, tips, etc.*
Unacceptable font size	1 Wages, salaries, tips, etc.
Acceptable actual (some text italic)	**2** Interest *(see page 5)*
Unacceptable font style (non-italic)	**2** Interest (see page 5)
Unacceptable font (serif)	2 Interest *(see page 5)*
Unacceptable font style (bold)	**2 Interest *(see page 5)***
Acceptable actual (bold)	**3 Dividend income**
Unacceptable font (non-bold)	3 Dividend income
Unacceptable font size	**3 Dividend income**

B. Data font – Data must be Arial or `Courier` in nine (9) point, ten (10) point, eleven (11) point, or twelve (12) point. Do not use auto-text sizing (except for checkboxes). When entering test data on a full field test sample, use Xs (or letters) in fields that require alpha characters and 9s (or numbers) for fields that require numeric. Use all CAPS when filling in an alphanumeric field.

A13. Fonts, data justification, printing, and ink *(continued)*

C. Data alignment

- Data must not intersect any lines.
- Alpha and alphanumeric fields must be left-justified.

Correct placement (Figures 5 and 6)

Figure 5

Name of qualifying volunteer	Volunteer fire company/department or ambulance company	Address of volunteer fire company/department or ambulance company
TIMOTHY L MCGRAW JR	HARTFORD AMB SVCS	4907 KODAK DRIVE SANTEE NY 12208

Figure 6

A Description of property *(use additional sheet if needed)*
SOLD ASSET -398
SOLD ASSET - 1
SOLD ASSET - 2
SOLD ASSET - 3

Exception: The taxpayer signature section of the primary form may be center-justified (Figure 7)

Figure 7

▼ **Taxpayer(s) must sign here** ▼
Your signature
Your occupation
Spouse's signature and occupation *(if joint return)*

- Numeric fields (dollar amounts and percentages) must be right-justified.
- Correct placement (Figures 8 and 9):

Figure 8

Step 4 – Compute real property tax

Renters only	**19**	Enter the **total** amount of rent you and all members of your household paid during 2015. *(Do not include any subsidized part of your rental charge.)*		**19**	5500 00
	20	**Adjusted rent – If line 19 includes charges for:**	**Enter on line 20**		
		heat, gas, electricity, furnishings, and board	50% (.5) of line 19		
		heat, gas, electricity, and furnishings	75% (.75) of line 19		
		heat, gas, and electricity	80% (.8) of line 19		
		heat **or** heat and gas	85% (.85) of line 19		
		none of the above	100% of line 19	**20**	4675 00
	21	Average monthly adjusted rent *(divide line 20 by the number of months you paid rent)*		**21**	390 00
		If line 21 is more than $450, **stop;** you do not qualify for this credit.			
	22	Multiply line 20 by 25% (.25); enter here and on line 28		**22**	1169 00

C. Data alignment *(continued)*

Figure 9

Calculation of nonresident earnings tax

1	Gross wages and other employee compensation *(see instructions; if claiming an allocation, include amount from line 22)*	1	11048 .00
2	Net earnings from self-employment *(see instructions; if claiming an allocation, include amount from line 32; if a loss, write* **loss** *on line 2)*	2	444 .00
3	Add lines 1 and 2 *(if line 2 is a loss, enter amount from line 1)*	3	11492 .00
3a	START-UP NY wages	3a	0 .00

- Dates, quantity fields, ID/SS numbers, and codes should be center-justified (Figures 10-16).
- Correct placement (Figures 10-13 - codes, IDs, quantities, and dates):

Figure 10

D – ZIP code
1234567890
1234567890
1234567890
1234567890

Figure 11

C – Employer identification number
999999999
999999999

Fig. 12

E Life or rate
12345
12345
12345

Figure 13

Part 1 – Eligibility for EZ-EIC (employment informatior

A Information in conjunction with Schedule A, Part 2, line A	A Year	B March 31
Number of employees in EZ for period covered by this claim	2015	110
Number of employees in EZ for employment base year	2012	105

Correct placement (Figures 14-16 - IDs and codes)

Figure 14

Taxpayer identification number
123456789

Figure 15

Employer identification number (EIN) of QEZE
123456789

Figure 16

	Code
3a	249

A14. Monetary, date, and ID/SS number formats

(For forms processed as test code 2, see Section A20.)

- **DTF requires that forms be reproduced identically to the official forms, including outline boxes, decimal points, hard-coded zeros, cent lines, and date formats.** Except for the DTF-prefix forms in Section A9, all dashes and slashes must be removed from all date, SSN, EIN, ZIP code, and ID number fields. A date field exception to keep the dashes applies to Forms IT-604 and IT-606 (consistent with MeF standards). However, on these two forms, dashes can be removed from any SSNs, EINs, ZIP codes, and IDs.

A. There are several formats for decimal points, dollars, and cents including:

- outline boxes with a decimal point and hard-coded zeros

Figure 17

1.00

- a single outline box with decimal point and hard-coded zeros

Figure 18

1	.00

A14. Monetary, date, and ID/SS number formats *(continued)*

- a few forms require cents (no rounding), including Forms DTF-621 and IT-639

Figure 19

IT-639

C Hours worked at the NYS minimum wage rate *(see instr.)*		D NYS minimum hourly wage rate *(see instr.)*		E Federal minimum hourly wage rate *(see instr.)*		F Subtract column E from column D	
123	12	123	12	123	12	123	12

B. Commas are **not permitted** as thousands separators or as separators for any letters or numbers (e.g., addresses).

Figures 20 and 21 show unacceptable examples

Figure 20

F Total columns *(B + C + D + E)*
9,999

Figure 21

9,999,9

C. Negative amounts must be preceded by a minus sign. Parentheses and brackets are **not** acceptable.

Figure 22 (proper negative entry)

-5119.00	-10730.00	-16341.00

D. For date and ID/SS number formats, follow the specification on the field or the form instructions, if any. Use of dashes in dates or ID/SS numbers is not allowed except where specified on several exception forms. When the date format is not specified, **mmddyyyy** is required. Use center justification for date and ID/SS number fields.

Figure 23 (correct format for ID and date)

B – Project number	C – Date of completion
999999999999999999	01022003
999999999999999999	04042004

A15. Checkboxes, rectangular boxes, lines, and special characters

A. Checkboxes – Must be designed according to the official form layout. Make sure these are formatted to be blank or to contain an ***X*** only. Set the point size to auto making the largest ***X*** mark possible.

Figure 24 (acceptable checkbox)

① ☒ Single

A15. Checkboxes, rectangular boxes, lines, and special characters *(continued)*

B. Outline boxes – Must be designed according to the official form layout. Do **not** use underlines in place of rectangular boxes. (Figures 25 and 26)

Figure 25 (unacceptable)

, or fiscal year beginning _____ and ending _____

Figure 26 (acceptable)

or fiscal year beginning [ ] **and ending** [ ]

C. Lines – All horizontal and vertical lines must follow the official form layout.

Periods must be placed after line numbers in the variable data area if there are periods on the official version. **Example: 14. _____**

D. Special characters – All data entry symbols must be substantially identical in shape and placement to the official form.

Figure 27

Examples: ... mark an ***X*** in the box ..... • ☐

... amount *(see instructions)* ..... • 28 [ ]

... tax credit used this year *(see instructions)* ..... • 29 [ ]

A16. 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 – Please continue to use and reproduce exactly as on the DTF official form. See the New York State logo map size shown below. The graphics are provided separately on the *Forms Bulletin Board for Practitioners,* and have been updated. (Figures 28 and 29)

Figure 28

Graphic for 2016 annual forms

Figure 29

Graphic for forms that are subject to change at any time

When there is a requirement for the NYS logo to be non-year-specific, for example Form TR-573.1, use the existing NYS logo map or the NYS logo map without a year that is provided on the *Forms Bulletin Board for Practitioners* (in .bmp, .jpg or .tif format).

C. Blank fields – Except for hard-coded zeros and values, specific instructions otherwise stated, and the exceptions given below, all variable data fields must be left blank when there is no taxpayer entry. **Do not** put “None”, “N/A”, “0.”, “0.00”, or “.00” in the field.

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

Forms IT-201 and IT-201-X

- line 19 (FAGI)
- line 33 (NYAGI)
- line 59 (sales or use tax)

Forms IT-203 and IT-203-X

- line 19 (FAGI)
- line 31 (NYAGI)
- line 56 (sales or use tax)

A17. Pages to be reproduced

A. SWDs must reproduce any page that has form content (data entry lines), including form instructions, tables and worksheets as part of the form, even if the product does not support that section of the form **unless**:

- a page has only a form number and revision date, with or without a 1D barcode
- a page consists solely of instructions, laws, regulations or the text "This page was intentionally left blank" or "Notes" even if the official version contains a 1D barcode on that page.

B. If you do not include an ending page of instructions in the 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.

For example: Form IT-182 final draft is a total of four pages. Since page four is the instructions, only this page does not require reproduction. As a result:

1. Page 2 of Form IT-182 at the top left of the page should read like this:

   Page 2 of 3 **IT-182** (2015)

2. Page 3 at the top right of the page will read like this: **IT-182** (2015) **Page 3 of 3**
3. Page 4 will not need to be printed and a print copy of Form IT-182 will have a total of three pages.

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

Example: Form IT-280 back page (page 2) looks like this: **IT-280** (2015) (back)

The SWD Form IT-280 should read "**IT-280** (2015) (**Page 2** of 2)."

D. Software must have the ability to print Forms TR-573.1 and TR-573.2 with a taxpayer's return or with a blank form hard copy. Form TR-573.1- shall print when the software supports individual type product and a Form TR-573.2 shall print when the software supports paid preparer, business, or investment club type products.

- Forms TR-573.1 and TR-573.2 should be printed as the first document of the printed return.
- If the taxpayer chooses double-sided printing, do not print the first page of the tax return on the back page of Form TR-573.1 or TR-573.2.
- The vendor source code must be included on Forms TR-573.1 and TR-573.2.

Figure 30

Example of correctly placed vendor code:

TR-573.2 (11/14) *www.tax.ny.gov*

0000

E. Software must include the assembly instructions as follows:

Form IT-201 or IT-203: Do not staple or paperclip any documents in the return package.

Assemble the documents in the following order and include them in one envelope:

- Check or money order with Form IT-201-V, if paying an amount due
- Signed original primary return (main form)
- All credit forms and other supporting forms and attachments
- Correspondence and computational sheets

(continued)

E. Assembly instructions *(continued)*

- Information from all Forms W-2, *Wage and Tax Statement,* **must** be transferred to NY Form IT-2, *Summary of W-2 Statements,* with all Forms **IT-2** filed with the paper NY return
  - Transfer all necessary information from the W-2 forms to NY Form IT-2, *Summary of W-2 Statements.* Form IT-2 will be used to process your return.
  - **DO NOT SEND FORMS W-2** to NY. Keep these for your records.
- If applicable, you must include **NY** Form IT-1099-R and federal Forms 1099-G and W-2G with your paper return. Keep federal Form 1099-R for your records.

A18. 1D barcode specifications

Most forms have 12-digit 1D barcodes; a few are still using 10-digit 1D barcodes.*
The 1D barcode industry standard is *Interleaved 2 of 5*.

Position

1 - 3	Form number code assigned by DTF as shown in the charts in Sections A9 and A11.
4	Always a zero (but could be used for a page number 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 Tax Department-assigned 3000 code (see Sections A2.3 and A2.4)

*10-digit 1D barcodes do not have a zero at position 4 and only have 1 digit for page number (5th digit).

1D barcodes may be constructed either graphically as a string of ASCII box characters, or scanned onto the form as a bitmap.

1D barcode height - must be between .25” and .375” (the official form 1D barcodes are .25” tall).

1D barcode elements - There are two bar sizes in the barcode: the narrow element and wide element.

- The minimum narrow element width is 0.010 inches. The maximum narrow element width is 0.066 in.
- The minimum wide element width is 0.022 inches. The maximum wide element width is 0.200 inches.
- All wide elements within a 1D barcode must be equal size. All narrow elements must be equal size.
- The minimum wide-element to narrow-element ratio is 2:1 if the narrow element width is greater than 0.020 inches.
- The minimum wide-element to narrow-element ratio is 2.2:1 if the narrow element width is less than or equal to 0.020 inches.
- The elements of the 1D barcode are: 1-point bar, 1-point space, 2-point bar, 2-point space.

888001140099

1D barcode placement - Barcodes must be placed as follows:

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

Numeric (text) translation - The numeric translation of the 1D barcode must appear in the same area that it appears on the official version of the form. Arial 8 point is recommended.

1D barcode evaluation - Submitted barcodes must meet ANSI grade A or B when scanned using Charged-Coupled Device (CCD) technology.

A19. Test code 2 forms - 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 vendor ID or DTF-assigned 3000 code.

The form ID must:

- Be printed in **OCR-A font at 10** characters per inch, non-bold (10 cpi)
- **Begin exactly 8/16" (1/2") from the left margin and exactly 8/16" from the bottom margin (see Figure 1 below).**
- Have at least 3/8" clearance around it – see Figure 1 below.

B. The scan line:

- Is the taxpayer's ID number
- Must be printed in **OCR-A font at 10** characters per inch (non-bold)
- Must be placed **exactly 8/16"** (1/2") above the bottom margin
- Must start exactly 2 spaces to the right of the form ID

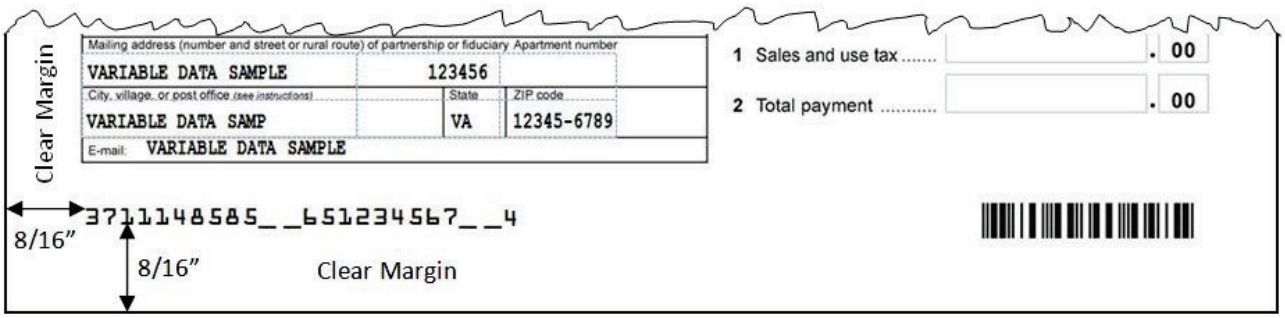
Field name	No. of characters	Description
Form ID	10	Ten-character form ID
Blank spaces	2	
SSN or EIN	9	Nine-character social security number, EIN, or TF ID
Blank spaces	2	
Check digit	1	See check digit routine (Section A21)

Example form ID and scan line: 1234567890_ _123456789_ _3

Form ID Scan line Check digit

Form IDs and scan lines must be printed in OCR-A 10 cpi (non-bold). No waivers will be given for other fonts and/or sizes.

Figure 1



A20. Additional test code 2 only form specifications

A. DTF requires that forms be reproduced identically to the official forms, including logo, margins, outline boxes, decimal points, hard-coded zeros, cent lines, and date formats.

- Commas are **no longer permitted** as thousands separators.
- Negative amounts should be preceded by a minus sign; parentheses are not acceptable. Date formats: follow the specification on the field, if any. When not specified, we prefer that you use **mmddyy.** However, four digit years (yyyy) will **not** be cause for rejection.
- Data font - 8 point minimum, non-bold. Most of the common fonts are permitted.

A20. Additional test code 2 only form specifications *(continued)*

B. "Coupon" Forms IT-201-V, IT-205-V, IT-370, IT-370-PF, IT-2105, IT-2106, IT-2663-V and IT-2664-V:

- Overall form size should not exceed 8 ½" x 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 8 1/2" x 11" paper.
- The form should be detached before sample submission and before it is submitted by a taxpayer.
- A 10-digit form ID and scan line must be printed on the form.
- Several JPMC forms require a 10-digit, 1D barcode as well as a form ID.

C. Form IT-204 series: IT-204, IT-204-CP, IT-204-IP, IT-204.1, and IT-204-LL

Dollar data must be formatted only with numbers: no commas and no decimals. The Form IT-204 series requires rounded amounts with no cents.

D. Test code 2 forms: Send an e-mail with one full test deck to *TSS.PIT.Forms.Review@tax.ny.gov* and cc: *Form_Approval_Submissions@jpmchase.com* with:

- 1 blank form
- 1 variable data
- 1 full field sample

A21. Check digit routine

The check digit is calculated using the taxpayer identification number in **modulus 9 routine.**

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

2		5		5		7		6		8		4		3		2				
x 1		x 2		x 3		x 4		x 5		x 6		x 7		x 8		x 9				
2	+	10	+	15	+	28	+	30	+	48	+	28	+	24	+	18	=	203		

203 ÷ 9 = 22 with remainder of 5 9 – 5 = 4 Check digit = 4

The scan line (with check digit) would be: 2557684324

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

23		34		2		3		4		9		8		7		6				
x 1		x 2		x 3		x 4		x 5		x 6		x 7		x 8		x 9				
23	+	68	+	6	+	12	+	20	+	54	+	56	+	56	+	54	=	349		

349 ÷ 9 = 38 with remainder of 7 9 – 7 = 2 Check digit = 2

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

A22. Special condition codes

The following page lists special codes or abbreviations to be used in particular data fields on income tax forms. **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.

Special condition codes are used 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.

Special condition codes			Applicable PIT returns and extension requests							
Code ID#	Condition	Description	IT-201	IT-201-X	IT-203	IT-203-X	IT-204	IT-205	IT-370	IT-370-PF
A6	Build America Bond (BAB) interest	**IT-201, IT-201-X, IT-203, IT-203-X:** Enter this code to reduce the NYAGI for Build America Bond interest included in the federal AGI. See TSB-M-10(4)I, *Treatment of Interest Income from Build America Bonds.* **IT-205** - Enter this code if the estate or trust included BAB interest in the federal taxable income. For additional information, see TSB-M-10(4)I, *Treatment of Interest Income from Build America Bonds,* and Form IT-225, available on our website. **IT-204** - Enter this code if the partnership included BAB interest in ordinary income. For more information, see TSB-M-10(4)I, *Treatment of Interest Income from Build America Bonds*, and Form IT-225, available on our website.	X	X	X	X	X	X		
B5	Six month extension for federal Form 1065-B filers	Discontinued								
C7	Combat zone	Enter this code if the taxpayer now qualifies 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 Tax Information for Military Personnel and Veterans*.	X	X	X	X				
D9	Death of spouse	Enter this code if the taxpayer qualifies for an automatic 90-day extension of time to file the return because his or her spouse died within 30 days before the due date of the return.	X	X	X	X			X	

Special condition codes			Applicable PIT returns and extension requests							
Code ID#	Condition	Description	IT-201	IT-201-X	IT-203	IT-203-X	IT-204	IT-205	IT-370	IT-370-PF
E3	Out of the country	**IT-201, IT-203** - Enter this code if the taxpayer qualifies for an automatic two-month extension of time to file their federal return because they are out of the country. For additional information, see *When to file/Important dates* on the back cover of the return instructions. **IT-204** - Enter this code if the partnership included BAB interest in ordinary income. For more information, see TSB-M-10(4)I, *Treatment of Interest Income from Build America Bonds,* available on our website, and see Form IT-225-I. **IT-370** - Enter this code if the taxpayer is out of the country and needs an additional four months to file (October 16, 2017).	X	X	X	X	X		X	
E4	Nonresident aliens	**IT-201, IT-203** - Enter this code if the taxpayer is a U.S. nonresident alien for federal income tax purposes and qualifies to file their federal income tax return on or before June 15, 2017. The filing deadline for the New York return is also June 15, 2017. **IT-205** - Enter this code if the estate or trust is a U.S. nonresident alien for federal income tax purposes and the estate or trust qualifies to file a federal income tax return on or before June 15, 2017. The filing deadline for your New York return is also June 15, 2017. **IT-370** – Enter this code if the taxpayer is a nonresident alien and his or her filing due date is June 15, 2017, and he or she needs an additional six months to file (December 15, 2017). **IT-370-PF** – Enter this code if a nonresident alien estate or trust with a filing due date of June 15, 2017, needs an additional 5 1/2 months to file (November 30, 2017). Also enter this code on Form IT-205.	X	X	X	X		X	X	X
E5	Extension of time to file beyond six months	1) Enter this code if the taxpayer qualifies for an extension of time to file beyond six months under section 157.3(b)(i) of the personal income tax regulations because he or she is outside the United States and Puerto Rico. Also submit a copy of the letter the taxpayer sent to the IRS to request the additional time to file. 2) Enter this code if the taxpayer received a federal extension to qualify for the federal foreign earned income exclusion and/or the foreign housing exclusion or deduction. Submit a copy of the approved federal Form 2350, *Application for Extension of Time to File U.S. Income Tax Return.*	X	X	X	X				
K2	Combat zone, killed in action (KIA)	Enter this code if someone is filing a return on behalf of a member of the armed forces who died while serving in a combat zone. See Publication 361 for information on filing a claim for tax forgiveness.	X	X	X	X				

Special condition codes			Applicable PIT returns and extension requests							
Code ID#	Condition	Description	IT-201	IT-201-X	IT-203	IT-203-X	IT-204	IT-205	IT-370	IT-370-PF
M2	Military spouse exempt income	Enter this code if the taxpayer had exempt income under the federal Military Spouses Residency Relief Act (Public Law 111-97). For additional information, see TSB-M-10(1)I, *Military Spouses Residency Relief Act,* available on our website.	X	X	X	X				
N3	Net operating loss	**IT-201-X and IT-203-X** - Enter this code if the taxpayer is filing Form IT-201-X or IT-203-X to report an NOL. Also mark an *X* in the box at line 83l (IT-201-X) or line 75l (IT-203-X) and complete the information requested for the loss year. For more information on claiming an NOL carryback, see the instructions for Form IT-201 or Form IT-203 and Publication 145, *Net Operating Losses (NOLs) for New York State Resident Individuals, Estates, and Trusts.* **IT-205** - If the taxpayer is filing an amended Form IT-205 to report an NOL carryback, write ***NOL*** and the year of the loss at the top of the amended Form IT-205. Also enter this code and mark the *Amended return* box.		X		X		X		
P2	Protective claim	**IT-201-X and IT-203-X** - Enter this code if the taxpayer is filing Form IT-201-X or IT-203-X to file a *protective claim*. Also mark an ***X*** in the line 83k (IT-201-X) or line 75k (IT-203-X) box. **IT-205** - If the taxpayer is filing an amended Form IT-205 to file a *protective claim*, enter this code and mark the *Amended return* box.		X		X		X		
56	Losses from Ponzi-type fraudulent investment arrangements	Enter this code if the taxpayer is filing to report a theft loss for a Ponzi-type fraudulent investment.	X	X	X	X				

A23. County names and codes

- Only use the county codes listed in the chart below 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 names and codes				
ALBAny	**DUTC**hess	**MADI**son	**OTSE**go	**STEU**ben
ALLEgany	**ERIE**	**MONR**oe	**PUTN**am	**SUFF**olk
BRONx	**ESSE**x	**MONT**gomery	**QUEE**ns	**SULL**ivan
BROOme	**FRAN**klin	**NASS**au	**RENS**selaer	**TIOG**a
CATTaraugus	**FULT**on	**NEWY**ork	**RICH**mond	**TOMP**kins
CAYUga	**GENE**see	**NIAG**ara	**ROCK**land	**ULST**er
CHAUtauqua	**GREE**ne	**ONEI**da	**SARA**toga	**WARR**en
CHEMung	**HAMI**lton	**ONON**daga	**SCHE**nectady	**WASH**ington
CHENango	**HERK**imer	**ONTA**rio	**SCHO**harie	**WAYN**e
CLINton	**JEFF**erson	**ORAN**ge	**SCHU**yler	**WEST**chester
COLUmbia	**KING**s	**ORLE**ans	**SENE**ca	**WYOM**ing
CORTland	**LEWI**s	**OSWE**go	**STLA**wrence	**YATE**s
DELAware	**LIVI**ngston			

- These two additional county codes will also be acceptable:
  - **NY** for New York county
  - **ST L** for St. Lawrence county

A24. NYTPRIN exclusion codes

SWDs must reproduce this captured data in scannable and printable format. Refer to the instructions for each form that includes the two-digit NYTPRIN exclusion code.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employees of business preparing that business' tax return

A25. Unsupported forms

- SWDs who wish to include unsupported forms in their software products as a matter of convenience to their customers should use the fill-in versions posted to the DTF's public website (at *www.tax.ny.gov).* Do not make any changes to the official DTF 1D barcodes.
- Program the NACTP code to print in the bottom right corner of each page (within the margins), of each substitute form and submit for approval

A25. Unsupported forms *(continued)*

- Program the NACTP code to print in the bottom right corner of each form page that a taxpayer will be submitting as well. This will allow DTF to resolve any form error(s) with the company. Submissions may be emailed (or mailed) and must include a TR-376.1-IT cover letter stating the form(s) is (are) not supported by the software.
- A blank sample of each unsupported form must be submitted to DTF. These may be emailed as a PDF to *TSS.PIT.Forms.Review@tax.ny.gov* (see Test Code 3, Section A6).

A26. Mailing addresses for taxpayers

U.S. Mail addresses for most personal income tax forms*		
Form	If **payment is enclosed**, mail form and check to:	If **no payment** is enclosed, mail form to:
IT-201, IT-201-X, IT-203, IT-203-X, IT-205	STATE PROCESSING CENTER PO BOX 15555 ALBANY NY 12212-5555 *(Include Form IT-201-V or IT-205-V)*	STATE PROCESSING CENTER PO BOX 61000 ALBANY NY 12261-0001
IT-204	N/A	STATE PROCESSING CENTER PO BOX 4149 BINGHAMTON NY 13902-4149
IT-214 (standalone form), NYC-210 (standalone form), NYC-208 (standalone form)	N/A	NYS TAX PROCESSING PO BOX 15192 ALBANY NY 12212-5192
IT-204-LL	STATE PROCESSING CENTER PO BOX 4148 BINGHAMTON NY 13902-4148	[Same as payment address]
IT-370, IT-370-PF	EXTENSION REQUEST PO BOX 4125 BINGHAMTON NY 13902-4125	EXTENSION REQUEST - NR PO BOX 4126 BINGHAMTON NY 13902-4126
IT-2105, IT-2106	NYS ESTIMATED TAX PROCESSING CENTER PO BOX 4122 BINGHAMTON NY 13902-4122	N/A
IT-201-V (for payment with e-filed returns)	NYS PERSONAL INCOME TAX PROCESSING CENTER PO BOX 4124 BINGHAMTON NY 13902-4124	N/A
IT-205-V (for payment with e-filed returns)	NYS FIDUCIARY INCOME TAX PROCESSING CENTER PO BOX 4145 BINGHAMTON NY 13902-4145	N/A
IT-2658	NYS ESTIMATED INCOME TAX PROCESSING CENTER PO BOX 4123 BINGHAMTON NY 13902-4123	N/A
IT-285	N/A	NYS TAX DEPARTMENT PROTEST CORRESPONDENCE UNIT W A HARRIMAN CAMPUS ALBANY NY 12227-5120

*See **Publication 55**, *Designated Private Delivery Services*, for the addresses to use when **not** sending by U.S. Mail.

A27. 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 return form (i.e., Form IT-201-X or IT-203-X)
- amended credit claim form or other amended forms (if a credit form is being amended, do not attach a copy of the original form)
- new credit claim form or any other form that the taxpayer is filing for the first time with their amended return,
- original credit claim and withholding forms **not** being amended (e.g., Forms IT-213, IT-215, IT-216, IT-272, and for 2015 and later, **Form IT-2 - DO NOT SEND W-2s**), and
- all other forms that are submitted with the original return and are **not amended**.

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 un-allowed numeric values, special characters, and/or symbols in certain fields.

- The print format for the first name, middle initial, and last name fields must be alpha characters only. DTF does not allow anything other than the characters A - Z in these fields. DTF allows 0 - 9 or A - Z in the suffix field. Apostrophes are not allowed.
- Street fields 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.
- Address fields must **not** contain commas. No dashes are allowed in ZIP codes.
- Checkboxes must be programmed to be blank or contain an **X**. Do not program a checkbox to allow any other characters, values or marks.

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. DTF will not accept "PREPARER" written in the third-party designee area. The field 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 DTF, 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: **Do not abbreviate the country name.**

G. Forms IT-370 and IT-201-V: If a spouse is present, then both the spouse's name and SSN are required. If married filing separately, do not add either the spouse's name or SSN.

H. All taxpayers and preparer signatures must be original signatures written on the forms after reproduction.

Section B
Requirements for 2D barcodes

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1. General information

A. All SWDs are required to support 2D barcodes for every form in the New York State Tax Department's 2D barcode program.

B. The New York State Tax Department's 2D barcode program for Tax Year 2016 includes the following forms:

Form number	Form title	Form number code	# of pages per form	Maximum occurrence	# of 2D barcodes per form
IT-201	Resident Income Tax Return	201	4	1	4
IT-201-D	Resident Itemized Deduction Schedule	201	1	1	1
IT-201-X	Amended Resident Income Tax Return	361	6	1	6
IT-203	Nonresident and Part-Year Resident Income Tax Return	203	4	1	4
IT-203-D	Nonresident and Part-Year Resident Itemized Deduction Schedule	203	1	1	1
IT-2	Summary of W-2 Statements	102	1	999	One 2D barcode for both W-2 Records
IT-225	New York State Modifications	225	2	999	2
IT-213	Claim for Empire State Child Tax Credit	213	2	1	2
IT-215	Claim for Earned Income Credit	215	2	1	2
IT-216	Claim for Child and Dependent Care Credit	216	2	1	2
IT-272	Claim for College Tuition Credit for New York State Residents	272	2	1	2
IT-112-R	New York State Resident Credit	112	2	999	2
IT-114	Claim for Family Tax Relief Credit	114	1	1	1
IT-1099-R	Summary of Federal Form 1099-R Statements	099	2	999	2
IT-205	Fiduciary Income Tax Return	205		1	
IT-214	Claim for Real Property Tax Credit	214	3	1	3
IT-203-X	Amended Nonresident and Part-Year Resident Income Tax Return	363	6	1	6
NYC-208	Claim for New York City Enhanced Real Property Tax Credit	264	3	1	3
IT-203-B	Nonresident and Part-Year Resident Income Allocation and College Tuition Itemized Deduction Worksheet	234		999	
IT-360.1	Change of City Resident Status	360	3	2	3
IT-201-ATT	Other Tax Credits and Taxes	241	2	1	2
IT-204.1	New York Corporate Partners' Schedule K	116	7	999	7
IT-204-CP	New York Corporate Partner's Schedule K-1	117	11	999	11
IT-204-IP	New York Partner's Schedule K-1	118	4	999	4

C. Each form supported by the 2D program will contain one 2D barcode per page.
D. SWDs must make printing the 2D barcode the default and not an option in their software program.
E. The barcode size and position will vary based on the form and page.
F. Each field length and field type definition is documented in the 2D barcode specifications for each barcode; data entry in each field should be limited by the software to not exceed the defined length.

2. 2D barcode dimensions

A. **2D format** - PDF417

B. **X (horizontal) dimension** - 10.0 mils

C. **Y:X barcode ratio** - 2:1

D. **Error correction level** - Level 4

E. **White space** - There must be a 1/8 inch margin of white space around each barcode

3. 2D barcode format

Every 2D barcode consists of 3 sections: Header, Tax Form Data, and Trailer. Barcodes should only include significant data. Every field is separated by a carriage return (<CR>). **Note:** This delimiter eliminates the need to justify fields or pad to the left or right with spaces or zeros.

A. Header - Contains identifying information and the format is consistent for all 2D barcodes.

Field number	Field type	Field length	Field name	Rule/Validation/Pattern	Notes
1	Alpha-numeric	2	Header Version	Value = T1	As defined by NACTP.
2	Numeric	4	Developer Code	Value = 4-digit software developer code assigned by NACTP	As defined by NACTP. DTF will require approval for each vendor source code assigned by either the NACTP or DTF.
3	Alpha	2	Jurisdiction	Value = NY	
4	Numeric	12	Description	Format is the same as the 12-digit 1D barcode. Characters 1-3 = Form Number Code assigned by DTF. Characters 4-6 = Page # (fill with leading zeros). Characters 7-8 = last 2 digits of the Tax Year. Characters 9-12 = 4-digit vendor code assigned by NACTP.	Refer to Section B-1B for the 2D barcodes list of Form number codes and associated range of page #s; i.e., 20100414 represents IT-201, Page 4, Tax Year 2014.
5	Numeric	2	DTF Specification Version		Identifies the version of the specifications used to generate the 2D barcode; value is specific to each individual form. Initial version = 0 (zero); value will increase for subsequent revisions (drafts are not assigned a number).
6	Alpha-numeric	4	Software/Form Version	Vendor defined	Vendor defined value reflecting the software and version used to produce the return with the 2D barcode.
7	Numeric	2	Vendor 2-D Specification Version By Page	Value begins at 0 is incremented by the software product as defined	This value will start at 00. Once a vendor's testing process is complete and the product is approved for 2D barcode participation, this value should be set to = 01 on each page. The value should be incremented, individually by page, each time the code to generate the 2D barcode is updated.

B. Tax form data - Captures the data associated with the specific form. Note that all fields require a carriage return (<CR>) to denote the field position, regardless of whether the field contains data or is null. Software must ensure that taxpayer identifying information (i.e., taxpayer name and identification number) is present before the return is printed. SWDs will include in the 2D barcode the data that has been collected with the software regardless of the size limitation of the printed field on the form; any updates to data or calculations must be appropriately reflected before printing. Refer to the 2D barcode specifications for detailed information associated with individual forms.

C. Trailer - Each barcode will terminate with a five-character End of Data field indicator (*EOD*). This is used to indicate that the end of data for that barcode has been reached.

Field number	Field type	Field length	Field name	Rule/Validation/Pattern	Notes
	Alpha	5	End of Data	Value must = *EOD*	

4. Field information

Blank fields should be denoted by a carriage return (<CR>) to denote the field position.

A. Alphabetic characters – Must be uppercase. Refer to the 2D barcode specifications for detailed information associated with individual forms.

B. Numeric fields – Must be whole numbers. Do not zero-fill numeric fields. Particular fields can be negative as noted in the specifications; in these cases, the negative values are represented by a leading hyphen/minus sign (-). Do not use any other special characters or punctuation (commas or decimal points).

For example:
TPID or EIN = 123456789
Dollar amounts = 9999999999999 or –999999999999

C. Date fields – Fixed length; if the field contains data, all positions in the date field must be populated. Refer to the 2D barcode specifications for detailed information associated with individual forms.

For example:
Date = MMDDCCYY

D. Percentage fields – Fixed length; if the field contains data, all positions in the percentage field must be populated. The value will be specified in decimal format. Refer to the 2D barcode specifications for detailed information associated with individual forms.

E. Checkbox fields – Each individual checkbox will be defined. When the box is marked, the value must be an 'X'; when the box is not marked, the value must be blank.

F. Special characters – Do not use special characters unless specifically noted. Refer to the 2D barcode specifications for detailed information associated with individual forms.

G. Direct deposit - If the direct deposit refund option is marked, the SWD must require the taxpayer to complete the routing number and account number fields. If the electronic funds withdrawal box is marked, the SWD must require the taxpayer to complete the routing number, account number, electronic withdrawal date, and electronic withdrawal amount fields.

H. Overflow address lines- When the input address is greater than 30 characters, the address should have a logical break between address lines, and should not simply cut off at character 30 with the remaining characters overflowed to the next address line. Apartment number/suite number should not be separated in 2 lines and should be treated as a whole unit. See example below:

Input from taxpayer:
1444 Abraham Lincoln Parkway Apt 9A (35 characters)

2D barcode output from vendor:

1444 Abraham Lincoln Parkway	(Mailing address line 28)
Apt 9A	(Mailing overflow address line)

5. 2D barcode printing

A. Location – There is a rectangle on each page of the draft forms on the ***Information for Software Developers*** page that represents the 2D barcode location on each page. See Section 7 below. This is for illustration purposes only and must not be printed on the actual form. The exact dimensions of the barcode are not dictated by the rectangle, but it must have a 1/8 inch white space margin for the entire perimeter of the 2D barcode.

B. Size – The size of the barcode is flexible as long as the barcode meets the 1/8 inch margin of white space requirement (it may exceed the rectangle provided on the form).

C. DPI – 300 DPI minimum

D. 2D watermark* - All 2D barcode taxpayer returns must have a watermark added by the SWD on a taxpayer's printed copy. For all 2D main forms (IT-201, IT-201-X, IT-203, IT-203-X, IT-205, IT-214-Standalone, and NYC-208-Standalone) the watermark must read: **"NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE ON THIS FORM**." For all other 2D forms, the

watermark shall read: "**NO HANDWRITTEN ENTRIES ON THIS FORM**." The watermark will be located along the right hand margin of each page on any printed copy of a return (see Section C: Appendix 4 for watermark form samples).

* All watermarks must be at least 1/8" from the data entry boxes on the form. DTF is aware that this goes against the requirement to match all DTF form margins (typically ½"). The watermark is exempt from the margin specifications stated in Publication 75.

6. 12-digit 1D barcodes

Most income tax forms have 12-digit 1D barcodes, which must be generated on the form along with the 2D barcode on each page.

7. Vendor version control

For initial testing, the version for 2D forms will be set to 0. After final approval, the version will be changed to 1 and SWDs will send one final submission with version 1 forms to DTF. If after testing approval a change is made to the program used to generate the 2D barcode due to a software issue/error, the SWD 2D specification version by page must be incremented (by form page). The software must be able to enforce that the user processes the associated software update before printing the return.

8. 2D barcode mandated captured fields

SWDs will be mandated to capture specific fields for 2D. The fields are: driver's license ID/state issued ID, state code, expiration date, and issued date. Device ID, IP timestamp, and IP address are also mandated for capture for this tax year.

9. Key development dates

A. 2D barcode specifications – DTF will post drafts starting June 2016. **Important note:** 2D barcode test returns are subject to change. Please check regularly for updates.

B. Test plan and cases – DTF will publish the 2D barcode test plan and associated cases on the *Information for Software Developers* page at *www.tax.ny.gov/bus/efile/Ind_income_tax_home_page.htm*. This secure site requires each SWD to have a login ID and password for access. The SWD must contact DTF to gain access.

C. DTF will provide returns with data for each 2D form. SWDs will use their software to generate forms with 2D barcodes using the return information data that DTF is providing. **Any alteration to the data provided will delay testing your submission and possibly delay approval of forms.** You must send all Test Code 5 original test form submissions in PDF format via email to the following mailbox: 2D.Vendor.Inquiries@tax.ny.gov. Each email must contain one cover letter: Form TR-376.2-IT, *Software Developer Forms Approval – 2D.*

D. Testing period – DTF will begin processing TY16 returns TBA.

E. Production returns – DTF will begin processing TY16 returns in January 2017. 2D returns will not be processed until the SWD has been approved for all forms and version 1 has been tested successfully.

Note: All prescribed return filing due dates apply, per the return instructions.

Section C: Appendix 1

Appendix 1 – DTF test review requirements (must be used when creating forms)

PIT forms SWD checklist of guidelines

Margins - Minimum 1/2" clearance on all scannable 1D barcode forms, no data in margins.

Text justification – Numeric: right; alpha: left; dates, SSNs/IDs, quantities and codes: center. Text must not touch any lines.

1D barcode - Located in the correct location, 1/2" from edge, 1/4" inch clearance, 12 (or 10) digits in the correct format, correct page numbers, correct tax year, and correct vendor code.

Date formats - Must be formatted mmddyyyy unless otherwise specified, with no slashes or dashes.

SSNs, EINs, ZIP code, and IDs – must not have dashes or slashes in these fields (except for forms IT-604 in Section 1, page 1, Date of first certification data entry box, Schedule B, page 2, Test year box, Section 2 page 5, Date of first certification data entry box and Schedule K page 6 Test year box and IT-606 in Section 1, page 1, Date of first certification data entry box, Schedule B, page 2, Test year box, and Section 2 page 5, Date of first certification data entry box).

Amount fields - No commas as thousands separators, additional decimal points or cent lines (DTF has added .00 to most forms except for Form IT-639, Schedule A, Parts 1 and 2).

Tax year – Tax-year-specific forms have the correct year on them, non-tax year specific forms do not have a tax year.

Hard-coded values - All hard-coded zeros and values are present and in the correct location.

Horizontal and vertical lines – For all outline boxes, horizontal and vertical lines are present and in the correct location.

Fixed text and NYS logo - All form fixed text is legible and substantially identical to the DTF form. The NYS logo is present and the correct size.

Draft changes - All changes identified in drafts are reflected properly.

Limitations or exceptions - Before form submission, any limitations or exceptions are clearly communicated to DTF.

Appendix 2 – Forms TR-376-IT, TR-376.1-IT, and TR-376.2-IT

Refer to the final income tax forms page on the Forms Bulletin Board for Practitioners for fill-in PDF files of Forms TR-376-IT, *Letter of Intent,* TR-376.1-IT, *Software Developer Forms Approval – 1D,* and TR-376.2-IT, *Software Developer Forms Approval – 2D* (at *www.tax.ny.gov/draftforms/incomefinal.htm).*

Appendix 3 - Frequently asked questions

Q. If DTF posts a form that is not changing this year (non-tax-year-specific), do SWDs have to re-submit the form if they previously had it approved?

A. No. Forms that are not changing will be indicated on the *Forms Bulletin Board for Practitioners* with an asterisk*. Forms that are not changing will not have the new map/logo until they are revised.

Q. How do we handle taxpayers who have data that is larger than the fields on the DTF forms?

A. Abbreviate clearly, use a point size as small as 8-point, or contact the PIT Forms Review Unit at: TSS.PIT.Forms.Review@tax.ny.gov

Q. The date fields on Form IT-212, parts 3 and 4 will not accommodate the required DTF format (mmddyyyy) in 9 point Arial or Courier, or even 8 point. What should we do?

A. For these fields only, please use *6* point Arial or Courier

Q. What is the difference between an obsolete form and a discontinued form?

A. Obsolete means a form cannot be used any more, not for any time period. Discontinued means DTF is no longer producing new versions, but there is at least one older version that can be used for past filing periods. Obsolete forms should be removed from vendor software, including prior year or amended filings. Discontinued forms may remain for filing purposes but SWDs should be aware that DTF will not be issuing a new version for this year.

Q. On a taxpayer's return, when the "Yes" checkbox is marked in the third-party-designee section, must the preparer include the name of an individual in the "Print designee's name" field on the form?

A. Yes. It must include the individual's name, phone number, and PIN.

Q. If a taxpayer has two or more "other state wages" on the federal Form W-2 wage statement (for example, NY, VT, and CT) for the same wages, does the taxpayer need to fill out more than two NY Form IT-2 records?

A. No. The taxpayer will need to enter only the New York wages and one "other state wages" on the NY Form IT-2 W-2 Summary record.

Q. Does a taxpayer have to send federal Form W-2 records with their return?

A. No. The taxpayer **must only send NY Form(s) IT-2** with their return. They should keep the W-2 statements for their records.

Q. Once a final form is released on the *Forms Bulletin Board for Practitioners,* what changes might occur?

A. As stated on the Forms Bulletin Board *"Legislation passed after the initial budget may result in further changes to some forms. Check for later drafts."*

Q. Does Form IT-639 require cent fields and decimals?

A. Yes. An entry in Parts 1 and 2, column C can be a decimal; Part 2, columns D, E, and F should be represented as dollars and cents, not rounded whole dollar amounts. For more information, see the instructions, Form IT-639-I.

Appendix 3 - Frequently asked questions *(continued)*

Q. Not all draft versions are posted on the *Forms Bulletin Board for Practitioners.* How does a SWD obtain the prior versions?

A. The final version of a form released on the Forms Bulletin Board is the only form that a SWD needs to reproduce each form correctly.

Q. Do Forms TR-573.1 and TR-573.2 require approval?

A. Yes. If supporting individual, business, or investment club tax software, Form TR-573.1 must be submitted for approval. If supporting paid preparer software, then Form TR-573.2 must be approved. If supporting both software products, then both must be approved.

Q. How many 1D barcode forms can be sent in an email submission?

A. Every effort should be made to include six PIT forms plus approval cover sheet Form TR-376.1-IT in an email submission package.

Q. After 2D barcode forms are approved, will 1D barcode testing be necessary?

A. No.

Q. Do non-scannable forms have to be submitted for approval?

A. Yes. However, once non-scannable forms are approved, we will not require that a hard copy be sent.

Q. When submitting DTF-prefix forms (test code 4), if a SWD is only supporting partnership and corporation tax forms, do two full test decks need to be sent for each form?

A. Yes. Submit two full test decks of each form. In addition, send the email submission to the *TSS.PIT.Forms.Review@tax.ny.gov* email address plus a cc: to *TSS.CT.Forms.Review@tax.ny.gov*.

Q. When adding data to full field test samples, are Xs and 9s acceptable? Or is 123 and ABC preferred?

A. To verify that these fields are justified correctly, our preference is using Xs and 9s in the alpha and numeric fields.

Q. Does a SWD need to send a Form TR-376.1-IT or TR-376.2-IT with each email submission?

A. Yes. Submit a writable Form TR-376.1-IT or TR-376.2-IT approval cover sheet for every 1D or 2D barcode form submission.

Q. Will a form not be approved for incorrect justification?

A. Yes. It is expected that a SWD follow the justification guidelines as identified in Appendix 1.

Q. Does a SWD have to include instructions with the form?

A. Yes, but only when the instructions are part of the form itself. DTF has moved most instructions that were part of form to the back of the form except for Forms IT-203-C and IT-2102.6. These changes should eliminate SWDs having to reproduce the instructions on the form.

Appendix 4 – Samples of 2D barcode watermark forms

Form IT-201-D sample of 2D barcode watermark

PRINT PLEASE, USE THE GREEN PRINT BUTTON TO PRINT THIS FORM. THANK YOU. RESET

NEW YORK STATE 2015

Department of Taxation and Finance

Resident Itemized Deduction Schedule **IT-201-D**

Submit this form with Form IT-201. See instructions for completing Form IT-201-D in the instructions for Form IT-201.

Name(s) as shown on your Form IT-201	Your social security number

NO HANDWRITTEN ENTRIES ON THIS FORM

		Whole dollars only	
1 Medical and dental expenses *(federal Schedule A, line 4)*	1		00
2 Taxes you paid *(federal Schedule A, line 9)*	2		00
3 Interest you paid *(federal Schedule A, line 15)*	3		00
4 Gifts to charity *(federal Schedule A, line 19)*	4		00
5 Casualty and theft losses *(federal Schedule A, line 20)*	5		00
6 Job expenses/miscellaneous deductions *(federal Schedule A, line 27)*	6		00
7 Other miscellaneous deductions *(federal Schedule A, line 28)*	7		00
8 Enter amount **from federal Schedule A, line 29**	8		00
9 State, local, and foreign **income** taxes *(or general sales tax, if applicable)* and other subtraction adjustments *(see instructions)*	9		00
10 Subtract line 9 from line 8	10	0	00
11 Addition adjustments *(see instructions)*	11		00
12 Add lines 10 and 11	12	0	00
13 Itemized deduction adjustment *(see instructions)*	13		00
14 Subtract line 13 from line 12	14	0	00
15 College tuition itemized deduction *(see Form IT-272)*	15		00
16 **New York State itemized deduction** *(add lines 14 and 15; enter on Form IT-201, line 34)*	16	0	00

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Form IT-201 sample of 2D barcode watermark

PRINT | PLEASE, USE THE GREEN PRINT BUTTON TO PRINT THIS FORM. THANK YOU. | RESET

NEW YORK STATE 2015

Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

IT-201

For the full year January 1, 2015, through December 31, 2015, or fiscal year beginning ... 01012015

and ending ... 12312015

For help completing your return, see the instructions, Form IT-201-I.

Your first name	MI	Your last name *(for a **joint return**, enter spouse's name on line below)*	Your date of birth *(mmddyyyy)*	Your social security number
Spouse's first name	MI	Spouse's last name	Spouse's date of birth *(mmddyyyy)*	Spouse's social security number

Mailing address ***(see instructions, page 13)*** *(number and street or PO box)*	Apartment number	New York State county of residence
		SELECT COUNTY

City, village, or post office	State	ZIP code	Country *(if not United States)*	School district name
			SELECT COUNTRY	SELECT SCHOOL DISTR

Taxpayer's permanent home address *(see instructions, page 13)* *(number and street or rural route)*	Apartment number	School district code number .....

City, village, or post office	State	ZIP code	Decedent information	Taxpayer's date of death *(mmddyyyy)*	Spouse's date of death *(mmddyyyy)*
	NY				

A Filing status *(mark an **X** in one box):*

① ☐ Single

② ☐ Married filing joint return *(enter spouse's social security number above)*

③ ☐ Married filing separate return *(enter spouse's social security number above)*

④ ☐ Head of household *(with qualifying person)*

⑤ ☐ Qualifying widow(er) with dependent child

B **Did you itemize** your deductions on your 2015 federal income tax return? ..... Yes ☐ No ☐

C **Can you be claimed** as a dependent on another taxpayer's federal return? ..... Yes ☐ No ☐

D1 Did you have a financial account located in a foreign country? *(see page 14)* ..... Yes ☐ No ☐

D2 **Yonkers residents and Yonkers part-year residents only:**

(1) Did you receive a property tax freeze credit? *(see page 14)* ..... Yes ☐ No ☐

(2) If *Yes*, enter the amount..... ☐ 00

E (1) Did you or your spouse **maintain living quarters in NYC** during 2015? *(see page 14)* .. Yes ☐ No ☐

(2) Enter the number of days spent in NYC in 2015 *(any part of a day spent in NYC is considered a day)*.....

F **NYC residents and NYC part-year residents only** *(see page 14)*:

(1) Number of months **you** lived in NYC in 2015 .....

(2) Number of months **your spouse** lived in NYC in 2015 .....

G Enter your **2-character special condition code(s) if applicable** *(see page 14)* .....

H Dependent exemption information *(see page 15)*

First name	MI	Last name	Relationship	Social security number	Date of birth *(mmddyyyy)*

If more than 7 dependents, mark an ***X*** in the box. ☐

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For office use only

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM