



Specifications for Reproduction of New York State Sales and Use Tax, Employment, and Metropolitan Commuter Transportation Mobility Tax Forms

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

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1. Highlights of recent changes

- Publication 63 consolidates the form reproduction specifications previously provided in Publication 67 (metropolitan commuter transportation mobility tax – MCTMT forms), Publication 77 (sales and use tax forms, which may be referred to as *sales tax forms*), and Publication 83 (employment forms), which are now discontinued. *Reproduced forms* are also called *substitute forms*.
- New York State agencies are implementing a state branding initiative (see Section 2M, *Branding initiative*, for more information). The previously used NYS map must be replaced with our new graphic and reproduced exactly as it is on our official forms, including the size. The graphics are provided separately on the Forms Bulletin Board for Practitioners (see Section 2D, *Obtaining forms*, for information about it) and will be updated yearly. Forms that are not changing at this time will not have the new map until they require revision.
- Most returns now have a New York Tax Preparer Registration Identification Number (NYTPRIN) exclusion code field in the paid preparer section. Preparers **must** enter either their NYTPRIN or a valid exclusion code. The codes are listed in the form instructions.
- For individual taxpayers, MCTMT is now reported on various income tax forms - see Publication 75, *Specifications for Reproduction of New York State Scannable and Non-scannable Income Tax Forms and 2D Barcodes*. Therefore, Publication 63 details MCTMT form submission requirements only for Form MTA-305, *Employer's Quarterly Metropolitan Commuter Transportation Mobility Tax Return*, which is used by employers.
- For MCTMT and employment forms, JPMorgan Chase will accept vendor forms for approval via email. Send PDF files, with a cover letter, to: *Form_Approval_Submissions@jpmchase.com* as explained in this publication.
- When using a private delivery service instead of U.S. Mail, vendors must send submissions to the Tax Department's new address (as of late 2015). See the respective section for each tax type for the address.

2. General information

A. E-file mandate for businesses and tax return preparers

Important reminder: Most businesses and tax return preparers are required to electronically file (e-file) authorized tax documents. To learn more about the e-file mandate, visit the Tax Department's website (at www.tax.ny.gov) and look under the *Businesses* or *Tax Professionals* sections for *E-file mandates*.

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

B. Forms to be submitted

- Software developers may reproduce, upon approval, any current New York State (NYS) sales and use tax, withholding tax (employment), or MCTMT form listed on the Tax Department's public website (at www.tax.ny.gov).
- Vendors must submit all substitute forms for approval to the Tax Department and when required, to JPMorgan Chase (they process certain forms for the Tax Department). See the section for each tax type below for where to send submissions. Also see section 3A about sales and use tax forms.
- All submissions must include a cover letter that lists the forms being submitted for review, the vendor name, vendor source code, and a contact person's name, phone number, and email address.
- The reproduction must be **substantially identical** to the current official NYS version including field size and placement, margins, fixed text fonts, hard coded values, data entry symbols, and the NYS logo™ map.

Exceptions: Do not reproduce check boxes on employment forms. Do not reproduce shaded areas on sales tax, employment, or MCTMT forms.

- The Tax Department will review your substitute form submissions and send you comments or approvals. You must correct any issues noted in the comments.
- If taxpayers file returns using substitute forms that were not submitted and approved, we may send the tax returns back to the taxpayers with the reason for rejection. The taxpayers will have to resubmit their returns, which could result in late filing, and penalty and interest charges.

C. Letters of intent

The Tax Department may send, by email (annually or periodically), a *Letter of Intent* to software vendors who reproduce sales tax, employment, or MCTMT forms.

Vendors will be asked for updated contact information and a non-binding list of forms they intend to reproduce.

D. Obtaining forms

- Many forms can be obtained on the Tax Department's public website (at www.tax.ny.gov) in a limited access area called the Forms Bulletin Board for Practitioners. For MCTMT and withholding tax forms, both drafts and finals are provided. Drafts provide vendors a preview of changes being made, and final forms are posted in advance of public release. For certain sales, fuel, and petroleum tax forms, only final versions are posted. Vendors should check this website regularly for newly posted forms, revisions to forms, and revisions to this publication as it is the vendor's responsibility to ensure that their forms and software are updated with all of the changes made by the Tax Department.
- To obtain access to the Forms Bulletin Board for Practitioners, send an email request to the appropriate mailbox listed in section S. Forms not listed on the Bulletin Board can be found on the public website.
- There is another section on the website that shows interim updates to forms, whether or not they are going to be officially revised. You should check for changes on a regular basis (at: https://www.tax.ny.gov/forms/corrections_changes.htm).

E. Source code

- Software developers must obtain a vendor code from the National Association of Computerized Tax Processors (NACTP) or from the Tax Department to be included as the source code in barcodes, form ID numbers, and at the bottom of non-scannable forms. Go to www.nactp.org/ or email president@nactp.org to obtain a vendor code. (Neither the NACTP nor the Tax Department requires NACTP membership.)
- Vendors who purchase approved forms from another company, and do not alter the forms in any way, should include the other company's source 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 (source code) at the bottom of every page, but not in the margin.
- If the purchased forms are non-scannable, two vendor source 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 software vendor.
- However, if a vendor does modify purchased forms or official NYS PDFs in any way, they must use only their own vendor ID and submit the forms for approval prior to using them.
- 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 code will be required and the forms must be submitted and approved for each required vendor code.

F. Pages to be reproduced

All pages of a form must be reproduced and submitted by vendors for approval, and filed by taxpayers, even if entries are not required on every page. Reproduced pages must be numbered the same as the official forms.

Exception: Software does not have to reproduce pages consisting solely of laws, instructions, or the text – “*This page was intentionally left blank*” or “*Notes Only*” - even if the NYS official form contains a 1D barcode or form ID number on that page.

G. Legibility

All forms submitted must be highly legible in every aspect including printing, barcodes, variable data, and data entry symbols.

H. Margins

Margin widths must match those of the official forms. There cannot be any text or data in the left, right, or bottom margin of the forms, including taxpayer IDs and vendor IDs.

I. Fixed text

The size of the fixed type must be substantially identical to that used on the Tax Department’s official version of the form. The font type should be Arial or a similar sans serif font. Use italics and bold where the official forms do.

J. Variable taxpayer data

If sample data is required, it must be sufficient to indicate how the vendor’s software formats most fields. The preferred data font is Courier, non-bold at 10 cpi. Other fonts will not cause non-approval; however, excessively small fonts will be rejected.

K. Do not combine tax types

- Software should include a reminder message to taxpayers not to combine tax payments with any other type of tax payment. For example, they must not send one check to cover payment for both MCTMT and withholding tax. Returns and payment for each tax liability must be remitted separately.
- Vendors submitting forms for approval must not include multiple tax types within one submission package.

L. Programming requests

- Software should default so pages print at 100% with no scaling or rotation.
- Software should be programmed so users are urged to check for and install updates before using the product.
- If returns or forms are to be written on, software should instruct users to use dark ink only, never pencil or red ink.

M. Branding initiative

New York State agencies are implementing a new branding initiative. The previously used NYS map must be replaced with our new graphic and reproduced exactly as it is on our official forms, including the size. The graphics are provided separately on the Forms Bulletin Board for Practitioners and will be updated yearly. Forms that did not change for tax year 2015, as indicated on the Forms Bulletin Board, will not have the new map until

they require revision. Below is the new map graphic for forms that are not tax-year specific. (The year appears below the map for forms that are year-specific.)



N. Waivers from Publication 63 specifications

Exceptions to these specifications require written approval on a case by case basis. Requests should be sent to the relevant email address (see section S below).

O. Turnaround time

Approvals or non-approvals will be sent by the Tax Department to vendors approximately 10 business days from the date an original submission is received and approximately 5 business days from the date a resubmission is received. The Tax Department does not email receipts for vendor submissions.

P. After approval

No change may be made to a form after it has been approved unless the vendor resubmits the form and obtains re-approval from the Tax Department. If the department requires a change, vendors will be advised if re-approval is required.

Q. Taxpayer and preparer signatures

Taxpayer and preparer signatures must be original signatures written on the approved substitute forms after printing.

R. Reporting errors in software products

Vendors must notify the Tax Department of any programming error as soon as it is discovered. Email your NACTP vendor ID or source code, the specifics of the problem, and the expected date and method of correction to the appropriate Forms Review mailbox listed in this publication. Prompt reporting of software errors allows us to identify returns that may have errors which could delay processing.

S. Need help?

All questions - legal, technical, computational, procedural, and layout related - should be emailed to the appropriate review team at:

For sales tax forms:	<i>TSS.ST.Forms.Review@tax.ny.gov</i>
For employment forms:	<i>TSS.WH.Forms.Review@tax.ny.gov</i>
For MCTMT forms:	<i>TSS.MCTMT.Forms.Review@tax.ny.gov</i>

3. Sales and use tax forms

A. Submission requirements *(in addition to the general information in Section 1)*

- Every form a vendor supports must be approved annually and during one quarter that is assigned by the Tax Department.
- Throughout the year, vendors are required to update all supported sales tax forms, whether or not it is their quarter to submit for approval. This includes changes to dates, period codes, barcodes, and minor cosmetic changes.
- Access the *Forms Bulletin Board for Practitioners* regularly throughout the year to ensure that your forms and software are updated with all the changes made by the Tax Department. Filing an inaccurate or late sales tax return could result in penalties and interest for the taxpayer.
- All software developers that produce annual returns should submit their annual substitute forms for approval during the 4th quarter (December-February). Within your assigned quarter, you must submit any quarterly and part-quarterly forms (e.g., Form ST-809) you support.
- Once your quarterly and part-quarterly forms have been approved, you will not be required to submit them for subsequent quarters, unless the Tax Department notifies you. Possible reasons this may be required include:
 - a statewide rate change
 - new data entry fields
 - we have identified filing errors associated with your software
 - a new form is created
- All primary forms and correlating schedules are required to be submitted together. For example, when submitting Form ST-100 with a period designator of 117, vendors must also submit all schedules for that form (all with the same 117 period designator).
- One blank sample of each form is sufficient.

B. Where to send substitute sales tax forms

- Form submissions must be sent to the Tax Department only. We will accept either PDF files or paper submissions.
- Email PDF submissions to: TSS.ST.Forms.Review@tax.ny.gov **or** send paper submissions:

By U.S. Mail

**NYS TAX DEPARTMENT
OPTS FORMS REVIEW UNIT – ST
W A HARRIMAN CAMPUS
ALBANY NY 12227-0865**

By private delivery service

NYS Tax Department
OPTS Forms Review Unit - ST
90 Cohoes Ave
Green Island NY 12183

C. 14-digit 1D barcode specifications

The barcode is industry standard Interleaved 2 of 5 with 14 digits. The numeric translation font is 8 point Arial.

1. Position (digits)

- 1-3 Form number code assigned by Tax Department
- 4 Always a zero (but could be used for page number if over 99)
- 5-6 Page number, with leading zero for pages below 10 (e.g., 01 for page 1)
- 7-8 Month of liability period end date;
except on Forms ST-330, ST-130, ST-131, and ST-141 which use the month of the form's revision date, and Form ST-140 which uses '00' (since it has a year and no revision date)
- 9-10 Last two digits of the ending liability period year;
except on Forms ST-330, ST-130, ST-131, ST-140, and ST-141 which use the last two digits of the revision year
- 11-14 Source code (NACTP-assigned vendor code for each company, or DTF version)

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

3. **Barcode width** - approximately 1 7/8" wide

4. **Barcode elements** - There are two bar sizes in the barcode: the narrow element and the wide element.
- The minimum narrow element width is 0.010 inches. The maximum narrow element width is 0.066 inches.
 - The minimum wide element width is 0.022 inches. The maximum wide element width is 0.200 inches.
 - All wide elements within a barcode must be equal size. All narrow elements within a barcode must be equal size.
 - The minimum wide-element to narrow-element ratio 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.
 - Barcode elements are a: 1-point bar, 1-point space, 2-point bar, and 2-point space.

Example:



5. Barcode placement

- Bottom: 1/3" from bottom edge of form, and 1/4" clearance from any other element on all sides (not including the numeric translation).
- Left side: 1/3" from the outside edge of the form.

D. Period designator

The period designator is a three or four-character code (not in the 1D barcode), depending on the form's filing frequency. It must be included on all forms. All forms must also include the reporting period, which is spelled out.

Note: A sales tax year runs from March 1 through February 28/29.

Quarterly and annual forms use a three-character designator. The first character is the quarter or annual indicator (see Table A). The second and third characters are the tax year indicator, the last two digits of the ending sales tax year.

Example 1: *On Form ST-100, period designator 117 = quarter ending May 2016 (first quarter in the sales tax year ending in 2017)*

Table A

1 = First quarter	March through May
2 = Second quarter	June through August
3 = Third quarter	September through November
4 = Fourth quarter	December through February
A = Annual (A17)	March 1, 2016, through February 28, 2017

Part-quarterly (monthly) forms use a four-character designator. The first and second characters are the month indicator (see Table B). The third and fourth characters are the tax year indicator, the last two digits of the ending sales tax year.

Example 2: *On Form ST-809, period designator 0217 = April 2016 (second month in sales tax year 2016 - 2017)*

Table B

01 = March	07 = September
02 = April	08 = October
03 = May	09 = November
04 = June	10 = December
05 = July	11 = January
06 = August	12 = February

E. Mailing addresses for sales tax forms

Taxpayers who are not e-filing or Web Filing use the following addresses to submit their forms:

For all ST-100 returns: NYS SALES TAX PROCESSING
PO BOX 15168
ALBANY NY 12212-5168

For all ST-101 returns: NYS SALES TAX PROCESSING
PO BOX 15169
ALBANY NY 12212-5169

For all ST-809 & ST-810 returns: NYS SALES TAX PROCESSING
PO BOX 15172
ALBANY NY 12212-5172

For Form ST-330: NYS SALES TAX PROCESSING
PO BOX 15174
ALBANY NY 12212-5174

For Forms DTF-716 & DTF-719-MN: NYS TAX DEPARTMENT
PO BOX 15175
ALBANY NY 12212-5175

For all FT-945/1045 returns: NYS SALES TAX PROCESSING
PO BOX 15176
ALBANY NY 12212-5176

Note: Taxpayers must refer to Publication 55, *Designated Private Delivery Services*, and the form instructions for alternate addresses when not using U.S. Mail, and for forms not listed above.

F. Table of sales tax forms

Sales tax returns and schedules

Form number	FFF code	Form title
FT-945/1045	445	Sales Tax Prepayment on Motor Fuel/Diesel Motor Fuel Return
FT-945/1045-A	446	Monthly Schedule FT - Motor Fuel/Diesel Motor Fuel PrompTax Payments
ST-100	500	New York State and Local Quarterly Sales and Use Tax Return
ST-100-ATT	522	Quarterly Schedule CW
ST-100.1	501	Quarterly Schedule W
ST-100.2	502	Quarterly Schedule A
ST-100.3	503	Quarterly Schedule B
ST-100.5	505	Quarterly Schedule N
ST-100.5-ATT	555	Quarterly Schedule N-ATT
ST-100.7	507	Quarterly Schedule H
ST-100.8	508	Quarterly Schedule T
ST-100.10	510	Quarterly Schedule FR
ST-101	100	New York State and Local Annual Sales and Use Tax Return
ST-101-ATT	122	Annual Schedule CW
ST-101.1	101	Annual Schedule W
ST-101.2	102	Annual Schedule A
ST-101.3	103	Annual Schedule B
ST-101.5	105	Annual Schedule N
ST-101.5-ATT	155	Annual Schedule N-ATT
ST-101.7	107	Annual Schedule H
ST-101.8	108	Annual Schedule T
ST-101.10	110	Annual Schedule FR
ST-809	900	New York State and Local Sales and Use Tax Return for Part-Quarterly (Monthly) Filers
ST-810	800	New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly (Monthly) Filers
ST-810-ATT	822	Quarterly Schedule CW for Part-Quarterly (Monthly) Filers
ST-810.1	801	Quarterly Schedule W for Part-Quarterly (Monthly) Filers
ST-810.2	802	Quarterly Schedule A for Part-Quarterly (Monthly) Filers
ST-810.3	803	Quarterly Schedule B for Part-Quarterly (Monthly) Filers
ST-810.5	805	Quarterly Schedule N for Part-Quarterly (Monthly) Filers
ST-810.5-ATT	855	Quarterly Schedule N-ATT for Part-Quarterly (Monthly) Filers
ST-810.6	806	Quarterly Schedule P for Part-Quarterly (Monthly) Filers
ST-810.7	807	Quarterly Schedule H for Part-Quarterly (Monthly) Filers
ST-810.8	808	Quarterly Schedule T for Part-Quarterly (Monthly) Filers
ST-810.10	810	Quarterly Schedule FR for Part-Quarterly (Monthly) Filers

Other sales tax forms

Form number	FFF code	Form title
AU-11		Application for Credit or Refund of Sales or Use Tax
AU-12		Application for Credit or Refund of Sales or Use Tax - Qualified Empire Zone Enterprise (QEZE)
AU-12.1		Employment Test for Businesses Certified by Empire State Development (ESD) Before April 1, 2005
AU-12.2		Employment Test for Businesses Certified by Empire State Development (ESD) On or After April 1, 2005, and Before April 1, 2009
AU-12.3		Employment Test for Businesses Certified by Empire State Development (ESD) On or After April 1, 2009
AU-196.10		Notification of Sale, Transfer, or Assignment in Bulk
DTF-17		Application to Register for a Sales Tax Certificate of Authority
DTF-17-ATT		Schedule of Business Locations For a Consolidated Filer
DTF-716	716	Application for Registration of Retail Dealers and Vending Machines for Sales of Cigarettes and Tobacco Products
DTF-719-MN	720	Renewal Application for Registration of Retail Dealers and Vending Machines for Sales of Cigarettes and Tobacco Products
DTF-801		Certificate of Indian Exemption for Certain Property or Services Delivered on a Reservation
ST-112		Annual Application for a Materialman to Remit Sales Tax Under the Pay-When-Paid Option
ST-119.2		Application for an Exempt Organization Certificate
ST-119.4		Application for an Exempt Organization Certificate Power of Attorney
ST-119.5		Exemption Certificate for Hotel or Motel Occupancy by Veterans Organizations
ST-120		Resale Certificate
ST-120.1		Contractor Exempt Purchase Certificate
ST-121		Exempt Use Certificate
ST-121.1		Exemption Certificate for Tractors, Trailers, Semitrailers, or Omnibuses
ST-121.2		Exemption Certificate for Purchases of Promotional Materials
ST-121.3		Exemption Certificate For Computer System Hardware
ST-121.4		Textbook Exemption Certificate
ST-121.5		Exempt Use Certificate for Operators of Internet Data Centers (Web Hosting)
ST-121.9		Exempt Purchase Certificate for Certain Property and Services Used in Dramatic and Musical Arts Performances
ST-124		Certificate of Capital Improvement
ST-125		Farmer's and Commercial Horse Boarding Operator's Exemption Certificate
ST-126		Exemption Certificate for the Purchase of a Racehorse
ST-129		Exemption Certificate, Tax on occupancy of hotel or motel rooms
ST-130	430	Business Purchaser's Report of Sales and Use Tax
ST-131	431	Seller's Report of Sales Tax Due on a Casual Sale
ST-133		Certificate of Prepayment of Sales Tax on Cigarettes
ST-140	440	Individual Purchaser's Annual Report of Sales and Use Tax
ST-141	441	Individual Purchaser's Periodic Report of Sales and Use Tax
ST-220-CA		Contractor Certification to Covered Agency
ST-220-TD		Contractor Certification
ST-330	330	Sales Tax Record of Advance Payment
ST-340		Annual Report of Sales and Use Tax Exemptions Claimed by Agent/Project Operator of Industrial Development Agency/Authority (IDA)
ST-860		Exemption Certificate for Purchases Relating to Guide, Hearing and Service Dogs
ST-930		Certification of Tax Status of Information or Entertainment Services Provided Via Telephony or Telegraphy or Telephone or Telegraph Services

4. Employment forms (withholding, wage, and unemployment insurance reporting)

A. Submission requirements (in addition to the general information in Section 1)

- Submissions of employment Forms NYS-1, NYS-45, NYS-45-ATT, and NYS-45-X require a total of 4 samples of each form in each package: **1** blank sample, **2** variable data samples, and **1** full field sample filling alpha fields with Xs and numeric fields with 9s. Identical packages must be sent to two different locations, as shown below.
- Barcodes or form ID numbers must be applied to all the sample pages in the area where they appear on the official version of the form.
- Once Forms NYS-1, NYS-45, NYS-45-ATT, and NYS-45-X are approved, the forms do not have to be resubmitted unless they have been revised by the Tax Department, or if the vendor revises anything on the form.
- All reproduced employment forms must bear a department assigned, **2-digit print source code** on each form embedded in either the 1D barcode or form ID number, whichever is applicable to the specific form. Vendors who do not have a 2-digit source code must email a request to the withholding tax team at *TSS.WH.Forms.Review@tax.ny.gov* to obtain a number. **Note:** Vendors who have not submitted forms for review in the past two years should contact the withholding team to verify that their print source code is still active.
- If a vendor provides the non-scannable IT-2104 series (employee withholding allowance certificates) to their customers as a convenience, they must include their 2-digit DTF vendor code somewhere on the bottom of the form(s) and submit the form(s) for approval. A blank sample, submitted as a PDF file is sufficient. Email blank IT-2104 series forms to *TSS.WH.Forms.Review@tax.ny.gov* for approval annually or when revised by the Tax Department. Do not send these forms to JPMorgan Chase.

B. Where to send substitute employment forms

The Tax Department and JPMorgan Chase (JPMC) will accept either PDF files or paper submissions.

Forms NYS-1, NYS-45, NYS-45-ATT, and NYS-45-X -			
Send two identical packages: one to the Tax Department and one to JPMC			
Email to:	<i>TSS.WH.Forms.Review@tax.ny.gov</i>	and	<i>Form_Approval_Submissions@jpmchase.com</i>
Or Mail via U.S. Mail to:	NYS TAX DEPARTMENT OPTS FORMS REVIEW UNIT – WH W A HARRIMAN CAMPUS ALBANY NY 12227-0865	and	JPMORGAN CHASE ATTN: FORMS REVIEW UNIT 33 LEWIS ROAD BINGHAMTON NY 13905
Or Send via private delivery service to:	NYS Tax Department OPTS Forms Review Unit – WH 90 Cohoes Ave Green Island NY 12183	and	JPMorgan Chase ATTN: Forms Review Unit 33 Lewis Road Binghamton NY 13905

Form IT-2104 series - Email to the Tax Department	Email to: <i>TSS.WH.Forms.Review@tax.ny.gov</i> (see section A above for details)
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C. Page specifications

- The official size of Forms NYS-45, NYS-45-ATT, and NYS-45-X is 8 ½" x 11".
- The official size of Form NYS-1, *Return of Tax Withheld*, is 8 ½" x 3 2/3". Taxpayer returns as well as vendor submissions should be cut to size.

D. Field formats, boxes, and blank fields for scannable forms

- Do not allow any punctuation, including dashes, in any ID, registration number, or date fields in the data-captured section of employment forms (before the signature area). Print the digits sequentially with no spaces or other characters. **Exceptions:** A dash in a 9-digit ZIP code is allowed, as is a dash in the EIN of Part E of Form NYS-45.
- **Unlike the official forms, do not reproduce check boxes.** Leave the area blank and put an X (not within a box) when that is the correct data. Software should print the X consistently in the same place where the box appears on the official version of the form; otherwise the area should remain an empty space.
- **Boxes** for dollars and cents are preferred, but not required.
- **Cent fields, hard-coded zeros, and decimals**
 - If they are present on the official version, hard-coded zeros must be present on all substitute forms, including blank submission samples. Hard-coded decimals are required on substitute forms where there are hard-coded zeros.
 - Otherwise, enter cents and a decimal whenever a dollar value is present, even when rounding to whole dollars.
- **Commas** should **not** be used for dollar amounts.
- **Blank fields** - leave variable data fields blank when there are no entries unless specifically instructed otherwise. Specific instructions may be detailed in the form instructions or included on the form.

E. Additional specifications for Forms NYS-45 and NYS-45-X

- On Form **NYS-45**, the Unemployment Insurance (UI) rate percentage (line 4) appears as one digit to the left of the decimal and three digits to the right of the decimal and is then multiplied by the value from line 3 and entered as a dollar amount on line 4. The re-employment service fund multiplication factor (line 5) appears as five digits to the right of the decimal and is multiplied by the value from line 3 and entered as a dollar amount on line 5.
- On Form **NYS-45-X**, the UI rate percentage (line 4) appears as one digit to the left of the decimal and one digit to the right of the decimal. The re-employment service fund contribution from Form NYS-45, line 5, is not separated out, but is included in the total rate percentage on the amended return.

F. 8-digit 1D barcodes and 8-digit form ID numbers

All versions of New York State employment contribution and tax returns have a form number code to identify the form with scanning equipment. The form number code is represented in a 1D barcode on the quarterly forms, and in a form ID number on Form NYS-1.

1. Barcode description and construction (for Forms NYS-45, NYS-45-ATT, and NYS-45-X)

The 1D barcode is industry standard interleaved 2 of 5. The barcode consists of eight digits:

- The first digit indicates the form type:
(1 = NYS-1; 4 = NYS-45; 5 = NYS-45-X; 6 = NYS-45-ATT).
- The second and third digits indicate the last two digits of the year the form was last revised.
- The fourth digit is a sequence number indicating the version of a form for a particular year from a particular print source. (Each time a form is revised during the same year, the version digit is increased by one.)
- The fifth and sixth digits indicate the print source. Every vendor is assigned, by the Tax Department, their own unique print source code for employment forms. To request a source code, send an email to:
TSS.WH.Forms.Review@tax.ny.gov
- The seventh digit is a 1 or 2 indicating the front (1) or back (2) of the form.
- The eighth digit is a check digit computed from the first seven digits (see the check digit calculation below).

Construction - the barcode may be constructed either graphically as a string of ASCII box characters or scanned onto the form as a bit map (digital image).

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

Spaces and bars should be constructed at a 2:1 ratio.

Barcode elements are a: 1 point bar, 1 point space, 2 point bar, and 2 point space

The barcode must be applied to the form in the area where it appears on the official version of the form. The numeric translation of the barcode must be printed beneath the barcode.

Example:



2. 8-digit form ID description and construction (for Form NYS-1)

The form ID number for Form NYS-1 is 8 digits:

- The first digit indicates the form type (1 = NYS-1)
- The second and third digits indicate the last two digits of the year.
- The fourth digit is a sequence number indicating the version of a form for a particular year from a particular print source. (Each time a form is revised during the same year, the version digit is increased by one.)
- The fifth and sixth digits indicate the print source. Every vendor is assigned their own unique print source code. To request a source code, send an email to: TSS.WH.Forms.Review@tax.ny.gov
- The seventh digit is a 1 indicating the front of the form. (There is no form ID on the back page.)
- The eighth digit is a check digit computed from the first seven digits (see the check digit calculation below).

The form ID number must be between 1/4" and 1/2" from the bottom of the form and the last digit must be 1/2" from the right edge of the form.

G. Check digit calculations

1. 1D barcode and form ID check digit (based on the first seven digits)

- 1) From right to left, add the digits in the odd positions.
- 2) Multiply this sum by 3.
- 3) From right to left, add the digits in the even positions.
- 4) Add this sum to the product of step 2.
- 5) The modulo-10 check digit is the smallest number that when added to the sum of Step 4 produces a multiple of 10.

Example 1: 5062971 = sample barcode number before check digit

- 1) Sum of odd positions: $1 + 9 + 6 + 5 = 21$
- 2) Multiply: $21 \times 3 = 63$
- 3) Sum of even positions: $7 + 2 + 0 = 9$
- 4) Add: $63 + 9 = 72$
- 5) $72 + 8 = 80$ (check digit = 8)

Complete barcode **with check digit = 50629718**

Example 2: 1081351 = sample form ID number before check digit (Form NYS-1)

- 1) Sum of odd positions: $1 + 3 + 8 + 1 = 13$
- 2) Multiply: $13 \times 3 = 39$
- 3) Sum of even positions: $5 + 1 + 0 = 6$
- 4) Add: $39 + 6 = 45$
- 5) $45 + 5 = 50$ (check digit = 5)

Complete form ID number **with check digit = 10813515**

2. UI employer registration number check digit

- Software developers must compute a check digit for the employer registration number. The check digit is used to verify the 7-character UI employer registration number to avoid posting information to the wrong account.
- Compute the check digit by adding the digits in the odd number positions and multiplying the sum by two. The product is then added to the sum of the digits in the even number positions.
- The digit in the units (rightmost) position of the sum is the UI employer registration number check digit.
- The check digit must appear following a 7-character number and 2 spaces. Do not print slashes and/or dashes between the number and the check digit.

Example:

UI employer registration number	4351689
Sum of odd positions	$4+5+6+9 = 24$
Multiply by two	48
Sum of even positions	$3+1+8 = 12$
UI employer registration number check digit	$48 + 12 = 60$
UI employer registration number with check digit	4351689 0

3. Withholding identification number check digit

- Software developers must compute a check digit for the withholding identification (ID) number. The check digit is used to verify the 11-character withholding ID number and branch code/suffix, and to avoid posting information to the wrong account. The method of check digit computation described below is 100% effective in preventing transcription and transposition errors and at least 97% effective in preventing random errors.
- Compute the check digit using the 9-character ID number (including NY and TF numbers) and 2-character branch code/suffix. Equate alpha characters to numeric values (see the *Alpha character/numeric value chart* on the next page). For check digit computation purposes, **a 9-character ID should be zero filled in character positions 10 and 11.**
- Multiply each of the 11-character positions by an assigned weight of 1 through 11. Add the products of each multiplication and divide the result by nine. Subtract the remainder from 9; the difference is the check digit. Blank spaces equate to zero (0).

Example 1: ID number **without** branch code/suffix 255768432

2	5	5	7	6	8	4	3	2	0	0	
<u>x 1</u>	<u>x 2</u>	<u>x 3</u>	<u>x 4</u>	<u>x 5</u>	<u>x 6</u>	<u>x 7</u>	<u>x 8</u>	<u>x 9</u>	<u>x 10</u>	<u>x 11</u>	
2 +	10 +	15 +	28 +	30 +	48 +	28 +	24 +	18 +	0 +	0 =	203

Account number weight = 203. $203 \div 9 = 22$ with remainder of 5. $9 - 5 = 4$. **Check digit = 4**

Example 2: ID number **with** branch code/suffix 16043176414

1	6	0	4	3	1	7	6	4	1	4	
<u>x 1</u>	<u>x 2</u>	<u>x 3</u>	<u>x 4</u>	<u>x 5</u>	<u>x 6</u>	<u>x 7</u>	<u>x 8</u>	<u>x 9</u>	<u>x 10</u>	<u>x 11</u>	
1 +	12 +	0 +	16 +	15 +	6 +	49 +	48 +	36 +	10 +	44 =	237

Account number weight = 237. $237 \div 9 = 26$ with remainder of 3. $9 - 3 = 6$. **Check digit = 6**

Example 3: ID number with alpha prefix TF0479614

29	15	0	4	7	9	6	1	4	0	0		
<u>x1</u>	<u>x2</u>	<u>x3</u>	<u>x4</u>	<u>x5</u>	<u>x6</u>	<u>x7</u>	<u>x8</u>	<u>x9</u>	<u>x10</u>	<u>x11</u>		
29 +	30 +	0 +	16 +	35 +	54 +	42 +	8 +	36 +	0 +	0 =	250	

Account number weight = 250. $250 \div 9 = 27$ with remainder of 7. $9 - 7 = 2$. **Check digit = 2**

Alpha character / numeric value chart			
A = 10	H = 17	O = 24	V = 31
B = 11	I = 18	P = 25	W = 32
C = 12	J = 19	Q = 26	X = 33
D = 13	K = 20	R = 27	Y = 34
E = 14	L = 21	S = 28	Z = 35
F = 15	M = 22	T = 29	Blank space = 0
G = 16	N = 23	U = 30	

H. Mailing addresses for employment forms

Taxpayers who are not e-filing or Web Filing use the following addresses to submit their forms:

Forms	Mailing address	Private delivery service address*
NYS-1 (non-PromptTax filers)	NYS TAX DEPARTMENT PROCESSING UNIT PO BOX 4111 BINGHAMTON NY 13902-4111	JPMorgan Chase NYS Tax Processing – NYS-1 33 Lewis Road Binghamton NY 13905-1040
NYS-1 PromptTax filers	PROMPTAX NYS TAX DEPARTMENT PO BOX 4131 BINGHAMTON NY 13902-4131	JPMorgan Chase NYS Tax Processing – NYS-45 33 Lewis Road Binghamton NY 13905-1040
NYS-45 NYS-45-ATT NYS-45-X	NYS EMPLOYMENT CONTRIBUTIONS & TAXES PO BOX 4119 BINGHAMTON NY 13902-4119	JPMorgan Chase NYS Tax Processing – NYS-45-X 33 Lewis Road Binghamton NY 13905-1040

*Taxpayers should see Publication 55, *Designated Private Delivery Services*, for more information if they are not sending the forms by U.S. Mail.

5. Metropolitan commuter transportation mobility tax employer form

A. Submission requirements *(in addition to the general information in Section 1)*

- Form MTA-305 submissions must include 4 samples in each package: **1** blank sample, **2** variable data samples, and **1** full field sample filling alpha fields with Xs and numeric fields with 9s. Identical packages must be sent to two different locations, as shown below.
- The form ID number must be applied to all sample pages in the area where it appears on the official version of the form.

B. Where to send substitute Form MTA-305

The Tax Department and JPMorgan Chase (JPMC) will accept either PDF files or paper submissions of Form MTA-305.

Email to: <i>TSS.MCTMT.Forms.Review@tax.ny.gov</i> and <i>Form_Approval_Submissions@jpmchase.com</i>		
Or		
Send via U.S. Mail to: NYS TAX DEPARTMENT OPTS FORMS REVIEW UNIT - MCTMT W A HARRIMAN CAMPUS ALBANY NY 12227-0865	and	JPMORGAN CHASE ATTN: FORMS REVIEW UNIT 33 LEWIS ROAD BINGHAMTON NY 13905
Or		
Send via private delivery service to: NYS Tax Department OPTS Forms Review Unit – MCTMT 90 Cohoes Ave Green Island NY 12183	and	JPMorgan Chase ATTN: Forms Review Unit 33 Lewis Road Binghamton NY 13905

C. Field formats, boxes, and blank fields

- Do not allow any punctuation, including dashes, in the EIN or date field in the data-captured section of Form MTA-305 (above the signature area). Print the digits sequentially with no spaces or other characters.
- Periods must be placed after each line number in the variable data area as they are on the official form.
- Check boxes must be reproduced or, preferably, replaced with a horizontal line along the bottom of the data area.
- Rectangular boxes, including amount fields, must be reproduced or, preferably, replaced with a horizontal line along the bottom of the data area.
- Separate fields for dollars and cents must be reproduced.
- Hard-coded decimals are required between the dollar and cents fields.
- Cents entries are required whenever a dollar value is present, even when rounding to whole dollars.
- **Commas must be used** as thousand separators for dollar amounts.
- Blank fields - variable data fields must be left blank when there is no taxpayer entry unless specifically instructed otherwise. Specific instructions may be detailed in the form instructions or included on the form.

D. 10-digit form ID number

The Form MTA-305 form ID number comprises 10 digits:

- the first three digits indicate the form number code (012)
- the fourth digit identifies the page number (1)
- the fifth and sixth digits indicate the last two digits of the revision year.
- the last four digits indicate the source, which is your NACTP-assigned four-digit company code

The form ID must:

- be printed in OCR-A font at 10 characters per inch (non-bold)
- begin 8/16" (0.5") from the left edge of the paper and 8/16" (0.5") from the bottom edge of the paper
- have minimum 3/8" clearance above and to the right (of the form ID)

E. Mailing address for MCTMT employer return (Form MTA-305)

Taxpayers who are not e-filing or Web Filing use the following addresses to submit their forms:

MCTMT PROCESSING CENTER
PO BOX 4139
BINGHAMTON NY 13902-4139

If not using U.S. Mail, taxpayers send Form MTA-305 to:

JPMorgan Chase
MCTMT Processing
33 Lewis Road
Binghamton NY 13905-1040

Taxpayers should see Publication 55, *Designated Private Delivery Services*, for more information when not sending forms by U.S. Mail.