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. Highlights of changes for Tax Year 2015 (TY2015)

- **DTF requests for all Test Cases 1-4 in Section A6, that original test form submissions be sent in PDF format via email. An email will consist of up to six (6) forms with a full test deck per submission package. Each email will contain one Form TR-376.1-IT, *Software Developer Forms Approval – 1D,* cover letter (Form TR-376.2-IT is the 2D submission cover letter). Forms TR-376.1-IT and TR-376.2-IT are shown in this publication but fill-in versions will be provided online. We have modified Section A5, *Submission guidelines* and as in the past will continue to use similar test package procedures. Once all forms are approved, a blank paper submission hard copy of each approved form must be mailed to DTF.**
- Please note new procedures for DTF-prefix form submissions in Section A9.
- **Mandatory implementation of 2D barcodes *(refer to Section B for specifications)* applies to Forms:**

IT-2	**IT-112-R**	**IT-201**	**IT-201-D**	**IT-201-X**
IT-201-V	**IT-203**	**IT-203-D**	**IT-213**	**IT-215**
IT-216	**IT-225**	**IT-272**		

- Forms IT-201-X and IT-203-X must be e-filed starting TY2015.
- Hash marks (combs, vertical separator lines) will **not** appear on any personal income tax (PIT) forms for TY2015.
- Commas are no longer permitted as thousands separators.
- Data fonts must be Arial or Courier 9 point, 10 point, 11 point, or 12 point.
- Unless otherwise specified on a form or as stated in the instructions, date formats must be **mmddyyyy**. Dashes are no longer permitted in date fields.
- You cannot use the same NACTP vendor code for both paid preparer and consumer products. Vendors who previously used a **single NACTP (National Association of Computerized Tax Processors) code for both paid preparer software and consumer products** must contact DTF and obtain a separate New York (NY) vendor ID/source code to use on their professional products, or obtain a new NACTP code for use. The paid preparer software DTF source code, a 3000 number, or new NACTP code for professional products, is required on **all** forms when a product for tax professionals is the same as an individual taxpayer product - no exceptions.
- New York State (NYS) 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, and where applicable with the current tax year below. The graphics are provided separately on the Forms Bulletin Board for Practitioners and will be updated yearly. In the case of an extreme hardship, a waiver may be granted by DTF to not include the NYS branding logo/map (with tax year for annual forms). Forms that are not changing for TY2015, as indicated on the *Forms Bulletin Board for Practitioners*, will not have the new map until they are revised. (See Section A16.)
- The department requires that all forms be reproduced identically to the official forms including:

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

- For scannable forms, DTF requires software developers to use the department's final forms (source code 0094) from the Forms Bulletin Board for Practitioners as a template for designing their reproduced forms. (DTF forms are created with Adobe InDesign and are not aligned to a 6 x 10 grid.)
- Where NYTPRIN codes are required on a supported form, this code must be printable and scannable.
- **Discontinued forms for TY2015 (not obsolete, still valid for prior time periods):**
  1. All MTA (Metropolitan Transit Authority) prefix forms except Forms MTA-305 and MTA-305-I
  2. IT-239-I, *Instructions for Form IT-239* (moved onto the form)
  3. IT-259, *Claim for Fuel Cell Electric Generating Equipment Credit* (2013 was the last year it could be used)
  4. IT-601.1, *Claim for ZEA Wage Tax Credit* (merged onto Form IT-601)
  5. IT-601-I, *Instructions for Form IT-601* (moved onto the form)

A1. Highlights of Changes for TY2015 *(continued)*

- The Metropolitan Commuter Transportation Mobility Tax (MCTMT) will now be reported on the following personal income tax (PIT) forms:

- DTF-350	- IT-201	- IT-201-ATT	- IT-201-X	- IT-203
- IT-203-A	- IT-203-ATT	- IT-203-GR	- IT-203-GR-ATT-C	- IT-203-X
- IT-257	- IT-280	- IT-370	- IT-2105.9	- IT-2659

- **New forms:**
  1. TR-573.1 — Mandatory Cover Page when printing e-fileable returns (for software used by individual taxpayers). See Section A17.D
  2. TR-573.2 — Mandatory Cover Page when printing e-fileable returns (for software used by paid preparers). See Section A17.D
  3. IT-114 — Family Tax Relief Credit
  4. IT-203-GR-ATT-C — Nonresident partners qualifying and participating in a metropolitan commuter transportation mobility tax (MCTMT) group return, Attachment to Form IT-203-GR
  5. IT-205-J — Accumulation Distribution for Certain Complex Trusts
  6. IT-642 — Musical and Theatrical Production Credit
  7. IT-643 — Hire a Veteran Credit
  8. IT-644 — Workers with Disabilities Tax Credit
  9. IT-645 — Recapture of START-UP NY Tax Benefits
  10. IT-646 — Credit for Employee Training Incentive Program (title not finalized)
  11. IT-6-SNY — Metropolitan Commuter Transportation Mobility Tax (MCTMT) for START-UP NY
  12. IT-2 — Summary of W-2 Statements
  13. IT-1099-R — Summary of Federal Form 1099-R Statements
  14. IT-611.2 — Claim for Brownfield Redevelopment Tax Credit for Qualified Sites Accepted into the Brownfield Cleanup Program on or After July 1, 2015
- **Forms with new title:**
  1. IT-635 — Urban Youth Jobs Program Tax Credit (formerly New York Youth Works Tax Credit)

Email submission: As stated at the beginning of Section A1, DTF is requiring that all form test submissions be sent via email with Form TR-376.1-IT for 1D barcode forms and Form TR-376.2-IT for 2D barcode forms (see Section B) for approval. When emailing any submissions, do not include other tax types with income tax submissions.

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.

Software Developers must provide the following information to their tax professional users. These messages must be provided in a manner that ensures 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 Web site 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.

Software developers are required to document the compliance with this requirement for e-file approval. Please provide a printed copy of the messages from the software product and indicate where in the software the message is displayed; for example, before the signature page, when first entering software product. See Publication 95, *New York State Personal Income Tax Modernized e-File (MeF) Guide for Software Developers,* for more information.

2. Software developers may reproduce, upon approval, any New York State scannable or non-scannable income tax form listed in Section A9 and Section A11. Vendors 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 software developer's tax program. These forms can be obtained on DTF's public Web site at *www.tax.ny.gov,* and in a limited access area called 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. Software developers 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. Vendors who use a **single NACTP code for both paid preparer software and consumer products** must contact DTF and obtain a separate NY vendor ID/source code or obtain a new NACTP code for use on their professional products. The paid preparer software source code, a 3000 number from DTF or new NACTP source code is required in the 1D barcodes of **all** forms when the product for tax professionals is the same as the individual taxpayer product.

Vendors 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 software vendor.

However, if a vendor 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. Software vendors should check the DTF Forms Bulletin Board for Practitioners regularly for newly-posted final forms and latest revisions. Drafts provide vendors a preview of changes being made. Forms not listed can be found on the public Web site. Check the Forms Bulletin Board for revisions to this publication as well.

7. There is a section on the public DTF Web site for updates to forms that are not going to be officially revised. To see the changes, check regularly:

www.tax.ny.gov/forms/income_up_to_date_info.htm or
www.tax.ny.gov/forms/updates/updates_by_type.htm

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

8. Form issues will be addressed in the comments section of Form TR-376.1-IT (or Form TR-376.2-IT for 2D-barcoded forms) provided by DTF.

9. After a form has been approved, any changes made to the form must be resubmitted to DTF, and re-approval from DTF is required. If DTF initiates a change after form approval, 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 be programmed so users are urged to check for and install updates before using the product.

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

14. Need help? Email all questions - legal, technical, computational, procedural, and layout related, 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*

A3. Request for copy of vendor software

DTF requests that Software Developers 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 will not use the software to prepare and/or file returns. If software developers 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 last two lines of the address to 90 Cohoes Ave, Green Island NY 12183. If online access to software is available, notify DTF via email.

A4. Reporting errors in software products

Vendors 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

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 PIT form submissions.

C. DTF will send a non-binding *Letter of Intent* (Form TR-376-IT) at the end of the summer for software vendors to indicate which forms they will be supporting for the upcoming tax year. Software vendors must return the *Letter of Intent* to DTF prior to submitting forms for approval.

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

- company name of software vendor
- list of forms or tests submitted
- original or re-submission
- Vendor's NACTP code
- contact name & title
- email address
- product name
- phone number

A5. Submission guidelines *(continued)*

E. Each email submission can include up to six income tax forms. Each form must contain a full 1D test deck (1 blank, 1 variable field, and 1 full field sample) in PDF format in addition to Form IT-376.1-IT (see Section B7-c for 2D submission guidelines).

F. Test samples must provide ample variable data in all fields.

G. Variable data must not touch any lines.

H. Variable data samples should 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 may be sent per week.
- For forms with 2D barcodes, no more than two submissions may be sent per week.

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. Vendors must reproduce any page that has form content (entry lines), even if the product does not support that section of the form. Refer to Section A17A for exceptions.

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

N. If a submitted form has numerous errors, DTF will not approve the form and return it to the software vendor for resubmission.

O. Form submission packages are to be emailed to the following addresses:
DTF PIT forms review email address: *TSS.PIT.Forms.Review@tax.ny.gov*
JPMC email address: *Form_Approval_Submissions@jpmchase.com*
(Section A6, Submission Requirements will provide more specifics)

Note: If for any reason form test submission packages must be mailed, contact DTF for further instructions.

P. If all necessary forms are not received in an email submission package, the submission package will be rejected. The entire submission package must then be resubmitted with all necessary forms. DTF will send a confirmation email notification within 2 business days of a complete submission package received via email. If an acknowledgement email has not been received within the 2 business days, please make sure you use 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 the test code, follow the submission requirements below. The email addresses for DTF PIT Forms Review and JPMorgan Chase 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.

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 format and one full test deck as described in the 1D barcode test scenarios below. No more than six attachments per submission package including Form TR-376.1-IT. These must be emailed to *TSS.PIT.Forms.Review@tax.ny.gov*
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 requires an email with attachments of each form supported in PDF format and one full test deck as described in the 1D barcode test scenarios below. No more than six attachments per submission package including Form TR-376.1-IT. One deck must be emailed to DTF PIT Forms Review with an email carbon copy (cc) to JPMorgan Chase. These submissions must be emailed to: *TSS.PIT.Forms.Review@tax.ny.gov* **and** you must cc: *Form_Approval_Submissions@jpmchase.com*
3	Index-only forms with 12-digit 1D barcode, non-scannable IT- and DTF-prefix forms	Test code 3 forms require one blank form that is emailed as a PDF to: *TSS.PIT.Forms.Review@tax.ny.gov*
4	DTF-prefix forms	If the software supports both income (PIT) and corporation (corp) tax, submit an email with attachments of each form supported in PDF format with two full test decks representing IT (income tax) and DTF (income/ corporation tax) prefix forms as described in the 1D barcode test scenarios below. Each submission must be emailed to *TSS.PIT.Forms.Review@tax.ny.gov* (separate from IT-prefix forms). DTF-prefix forms emailed to TSS PIT Forms Review will be considered for both PIT and corp tax approval. If Forms IT-204 and/or IT-205 are supported and Forms DTF-621, DTF-622, and DTF-630 are submitted as attachments, then cc your email submission to *Form_Approval_Submissions@jpmchase.com*.
5	2D barcoded forms	Test code 5 forms require an email with attachments of each supported form in PDF format. DTF will provide approximately eight returns with data for each 2D form. Vendors must use their software to generate forms with 2D barcodes using the return information data DTF has provided. 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 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 Participant Acceptance Testing System (PATS) test scenarios. Manually typed or handwritten entries showing variable data on any form will be rejected.

Full-field data 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.

A7. General requirements for non-scannable forms

Non-scannable forms are those that **do not** have a barcode or form ID. Vendors supporting non-scannable forms in their software must submit them to DTF for approval (except for Forms: IT-2104-IND, IT-2104-MS, IT-2104-P, and IT-2104.1). The vendor's NACTP code (or DTF-issued 3000 code) must be included in the lower right 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*

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

DTF requires software developers 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.

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

A9. DTF-prefix forms

1. General information

A. DTF-prefix forms for income tax are listed in the table below. Some may also be used with returns for corporate tax or other tax types.
- The corporate tax 1D barcode is located in the lower left and the income tax 1D barcode is located in the lower right of most of these forms. On some forms, one barcode in the lower left works for both.
- 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 its instructions.

C. All other areas (data entry symbols, dollar formats, margins, fonts, check boxes, 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 to *TSS.PIT.Forms.Review@tax.ny.gov.* Test code 3 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

Form number	Tax type	Form ID in the corporation tax 1D barcode	Form ID in the income tax 1D barcode	Test code (see A6)	Notes
DTF-65	Income	n/a	NS	3	
DTF-70	Corp & IT	670	670	3	One barcode for both
DTF-75	Corp & IT	NS	NS	3	
DTF-95	Multi	NS	NS	3	
DTF-96	Multi	NS	NS	3	
DTF-280	Multi	n/a	028	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	
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 a corporate tax form.
- Some DTF-prefix forms are not updated every year. These can be found on the public Web site. Updated DTF-prefix forms will be listed on the Forms Bulletin Board for Practitioners.

A10. Requirement to mail hard copies of approved forms to DTF

DTF will email an announcement to the NACTP requesting that all participating software developers submit paper hard copies of their approved blank forms. Vendors must submit one blank paper hard copy of each approved form to the appropriate address below (based on the carrier used). Do not include an individual DTF contact name.

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 *(14 new forms in bold)*

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	214	1	IT-606	166	1
IT-6-SNY	**136**	**1**	IT-215 (2D)	215	5	IT-607	607	1
IT-59	590	3	IT-216 (2D)	216	5	IT-611	171	1
IT-112.1	111	1	IT-217	217	1	IT-611.1	170	1
IT-112-C	141	1	IT-219	219	1	**IT-611.2**	**169**	**1**
IT-112-R (2D)	112	5	IT-221	221	1	IT-612	172	1
IT-114	**114**	**1**	IT-222	222	1	IT-613	173	1
IT-135	135	3	IT-223	223	1	IT-631	631	1
IT-182	182	3	IT-225 (2D)	225	5	IT-633	633	1
IT-201 (2D)	201	5	IT-230	230	1	IT-634	634	1
IT-201-ATT	241	1	IT-236	236	1	IT-635	635	1
*IT-201-D (2D)	201	5	IT-237	237	1	IT-636	636	1
IT-201-V (2D)	040	2&5	IT-238	238	1	IT-637	637	1
IT-201-X (2D)	361	5	IT-239	299	1	IT-638	638	1
IT-203 (2D)	203	5	IT-241	301	1	IT-639	639	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	234	1	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**	**099**	**1**
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	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	363	1	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	116	2	IT-261	356	1	IT-2658-NYS	032	2
IT-204-CP	117	2	IT-272 (2D)	272	5	IT-2659	069	3
IT-204-IP	118	2	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	205	1	IT-360.1	360	1	NYC-208	264	1
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-502	502	1	TR-579-IT	NS	3
IT-211	211	3	IT-601	161	1	TR-579.1-IT	NS	3
IT-212	212	1	IT-602	162	1	TR-579.2-IT	NS	3
IT-212-ATT	242	1	IT-603	163	1	TR-579.3-IT	NS	3
IT-213 (2D)	213	5	IT-604	164	1	TR-579-PT	NS	3
IT-213-ATT	239	1	IT-605	165	1	Y-203	246	1
(2D) = thirteen 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).

**Form IT-2658-MTA constitutes pages 3 & 4 of Form IT-2658-NYS.

A12. Page margins

A. Margins – Margins should match the official form, generally a ½" minimum clearance on all forms that have barcodes. 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 the forms. (e.g., taxpayer identifying information or software company information)

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:

Actual (plain text)	**1** Wages, salaries, tips, etc.
Unacceptable font (italics)	***1*** *Wages, salaries, tips, etc.*
Unacceptable font size	**1** Wages, salaries, tips, etc.
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)***
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 check boxes).

C. Data alignment

- Data must not touch any lines.
- Alpha and alphanumeric fields must be left-justified.
- Numeric fields (dollar amounts and percentages) must be right-justified.
- Dates, quantity fields, ID/SS numbers, and codes should be center-justified.

A14. Monetary, date and ID/SS number formats

(For forms processed at JPMC, 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.

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

- outline boxes with a decimal point and hard-coded zeros
- a single outline box with decimal point and hard-coded zeros
- a single outline box with a vertical cent line and hard-coded zeros
- fields with cent lines must **not** have decimals
- a few forms that require cents (no rounding), e.g., Forms DTF-621 and IT-639

B. Commas are **no longer permitted** as thousands separators.

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

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. When the date format is not specified, **mmddyyyy** is required. Use center justification for date and ID/SS number fields.

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

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

B. Outline boxes – Must be designed according to the official form layout. Do **not** use underlines in place of rectangular boxes.

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.

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 – New York State agencies are implementing a new branding initiative. The previously used NYS logo map must be replaced with our new graphic on forms that are changing, and reproduced exactly as it is on the DTF official form, size included. The graphic(s) are provided separately on the Forms Bulletin Board for Practitioners, and will be updated yearly.

Graphic for 2015 annual forms

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 NYS map without a year that is provided on the 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. Software vendors must reproduce any page that has form content (entry lines) even if the product does not support that section of the form **unless**:
- A page has only a 1D barcode or form number.
- 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.

A17. Pages to be reproduced *(continued)*

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”, software vendors must change the “y” number to match the number of pages included in their version of the form.

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.

D. Forms TR-573.1 and TR-573.2 should be printed whenever a taxpayer files a paper copy of a printed return regardless of whether the taxpayer has e-filed or not.

- 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.

E. Software must include the assembly instructions as follows below:
Form IT-201 or IT-203: Do not staple or paper clip any documents to the return package.
Assemble the documents in the following order:

- Check or money order with Form IT-201-V, if the taxpayer owes
- Signed primary return
- Supporting forms and credit attachments
- Correspondence and computational sheets
- Withholding statements (e.g., Form IT-2)

A18. 1D barcode specifications

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

Position

1 - 3	Form number code assigned by DTF as shown in the chart in Section A10.
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 Section A2.3)

*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.

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. JPMorgan Chase form ID and scan line format – test code 2 forms

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

Example form ID and scan line: 1234567890_ _123456789

Form ID Scan line

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.

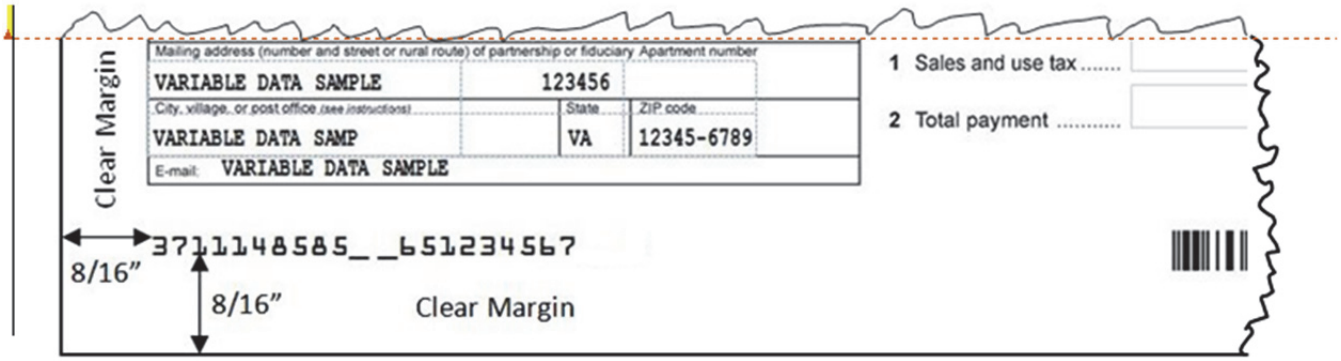

Figure 1

A20. Additional JPMC 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, JPMC prefers **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 JPMC 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

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 one full test deck to DTF, Albany and one full test deck to JPMC, Binghamton: ▪ 1 blank form ▪ 1 variable data ▪ 1 full field sample

A21. 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.

Code	Condition
A6	**Build America Bond (BAB) interest** – for Form IT-201 and IT-203 filers, enter this code if BAB interest was included in the federal AGI. On Form IT-204, enter this code if the partnership included BAB interest in ordinary income. On Form IT-205, enter this code if the estate or trust included BAB interest in federal taxable income. See TSB-M-10(4)I, *Treatment of Interest Income from Build America Bonds.*
B5	**Six-month extension for federal Form 1065-B filers** – for Form IT-370-PF filers, enter this code if the taxpayer is an electing large partnership allowed a six-month extension of time to file for federal and New York purposes (and mark the Form IT-204 box). All other filers will continue to receive a five-month extension to conform with their federal extension.
C7	**Combat zone** – for Form IT-201 and IT-203 filers, enter this code if qualified for an extension of time to file and pay tax due under the combat zone or contingency operation relief provisions. See Publication 361, *New York State Income Tax Information for Military Personnel and Veterans.*
D9	**Death of spouse** – for Form IT-201 and Form IT-203 filers, enter this code if qualified for an automatic 90-day extension of time to file a return because a spouse died within 30 days before the due date of the return.
E3	**Out of the country** – for Form IT-201 and IT-203 filers, enter this code if qualified for an automatic two-month extension of time to file a federal return because the taxpayer is out of the country. Form IT-204 filers enter this code for partnerships that keep their records and books of accounts outside the United States and Puerto Rico and qualify for an automatic two-month extension of time to file their federal returns.
E4	**Nonresident aliens** – for Form IT-201 and IT-203 filers, enter this code if the taxpayer is a U.S. nonresident alien for federal income tax purposes and qualifies to file his or her federal income tax return on June 17. For Form IT-205 filers, enter this code if the trust or estate is a U.S. nonresident alien for federal income tax purposes and the estate or trust's federal income tax return qualifies for a two-month extension. The filing deadline of the New York State return will be the same day as for the federal return.
E5	**Extension of time to file beyond six months** – for Form IT-201 and IT-203 filers, enter this code if a taxpayer is qualified for an extension of time to file beyond 6 months under section 157.3(b)(1)(i) of the personal income tax regulations because they are outside the United States and Puerto Rico. A copy of the letter sent to the IRS requesting the additional time to file must be submitted with the return; or for Form IT-203 filers, if the taxpayer received a federal extension to qualify for the federal foreign earned income exclusion and/or the foreign housing exclusion or deduction.
K2	**Combat zone (killed in action)** – for Form IT-201 and IT-203 filers, enter this code if the return is being filed on behalf of a member of the armed forces who died while serving in a combat zone.
M2	**Military spouse exempt income** – for Form IT-203 filers, enter this code if the taxpayer had exempt income under the federal Military Spouses Residency Relief Act (Public Law 111-97). See TSB-M-10(1)I, *Military Spouses Residency Relief Act.*
N3	**Net operating loss** – for Form IT-201-X, IT-203-X, and amended Form IT-205 filers, enter this code if the taxpayer is filing an amended return to report an *NOL carryback*.

A21. Special condition codes *(continued)*

Code	Condition
P2	**Protective claim** – for Form IT-201-X, IT-203-X, and amended IT-205 filers, enter this code if the taxpayer is filing an amended return to file a *protective claim*.
56	**Losses from Ponzi-type fraudulent investment arrangements** – for Form IT-201 and IT-203 filers, enter this code if the taxpayer had a Ponzi-type fraudulent investment arrangement and is reporting a federal and New York State theft loss deduction (itemized deduction) using the federal safe harbor rules.

A22. 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			

A23. NYTPRIN exclusion codes

Software developers 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

A24. Unsupported forms

- Software developers 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 Web site (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.
- 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).

A25. Mailing addresses for taxpayers

U.S. Mail addresses for most **personal income tax** returns		
Form	If **payment is enclosed**, mail return and check to:	If **no payment** is enclosed, mail return to:
IT-201, IT-201-X, IT-203, IT-203-X, IT-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 22017 ALBANY NY 12201-2017
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

U.S. Mail addresses for most **personal income tax** returns		
Form	If **payment is enclosed**, mail return and check to:	If **no payment** is enclosed, mail return to:
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 TAX PROCESSING CENTER PO BOX 4123 BINGHAMTON NY 13902-4123	N/A
IT-285	N/A	NYS DEPT OF TAXATION & FINANCE PO BOX 5120 ALBANY NY 12205-0120

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

A26. 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 form (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, Form IT-2), 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.
- City and state fields must **not** contain commas.
- Check boxes 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.

A26. Avoiding errors that cause delays in processing and/or refunds *(continued)*

E. The 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
Draft Specifications for 2D barcodes

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1. General information

A. All software developers 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 2015 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	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-201-V	Payment Voucher for Income Tax Returns	040	1	999	1

C. Each form supported by the 2D program will contain one 2D barcode per page.

D. Software developers 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 zeroes). 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. Software vendors 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. Do not use special characters unless specifically noted. 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 check box will be defined. When the box is checked, the value must be an 'X'; when the box is not checked, the value must be blank.

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. Vendor 2D specification version by page – For initial testing, the version for 2D forms will be set to 0. After final approval, the version will be changed to 1 and vendors 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 vendor 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.

6. 12-digit 1D barcodes

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

7. Key development dates

A. Publication 75 – DTF will post drafts in March 2015. Please check the Information for Software Developers page (see item C below) for updates.

B. 2D barcode specifications – DTF will post drafts starting in April 2015. **Important note:** 2D barcode test returns are subject to change. Please check regularly for updates.

C. 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* in October 2015. This new secure site requires each developer to have a login ID and password for access. The developer must contact DTF to gain access.

D. DTF will provide approximately eight returns with data for each 2D form in PDF format. Developers will use their software to generate forms with 2D barcodes using the return information data that DTF is providing. You must send all Test Code 5 original test form submissions in PDF format via email to the following mailbox: *TSS.PIT.Forms.Review@tax.ny.gov*

Your email can have up to three 2D test cases per submission package and you will be able to submit up to two a week. Each email must contain one cover letter: Form TR-376.2-IT, *Software Developer Forms Approval – 2D.* We also ask that you mail us one paper hard copy of each final approved 2D version 1 form.

E. Testing period – DTF will begin accepting TY2015 test submissions in October 2015.

F. Production returns – DTF will begin processing TY2015 returns in January 2016.

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

Section C: Appendix

Appendix 1 - Frequently asked questions

Q. What exactly are DTF form reviewers looking at? What requirements must be met for approval?

A. Below is the list of requirements that the PIT Forms Review Unit will verify for TY2015 form submissions. These are subject to change:

1. **Overall:** check boxes, outline boxes, margins, etc. Minimum 1/2" margin on right side, no data in margins, no data touching any lines, similar fonts, shading ≤ 20%
2. **Tax year** (or revision date) correct on all pages
3. New NYS logo **map**
4. **1D barcode**(s) in correct location and accurate #s on all pages
   ½" from edge of paper and ¼" clearance all around, Helvetica 9 pt or Arial 8 pt
5. **Form ID** for JPMC forms: accurate digits on all pages (placement & readability to be checked by JPMC)
6. **Date** fields, if data filled, are formatted *mmddyyyy* (JPMC prefers YY)
7. **Dollar** fields are data filled and formatted correctly **using** hard-coded zeros/numbers, values, decimal points, cent lines, and **no commas** as thousands separators
8. **Alpha** and alphanumeric fields, if data filled, are left justified
9. **Numeric** fields (dollars, percentages), if data filled, are right justified
10. **Checkboxes** formatted correctly? Only an *X* or a blank in the box
11. **TY15 form changes,** as identified on the drafts, are all reflected properly

Q. If DTF posts a form that is not changing this year, do vendors 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 *mmddyy* in 8-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 vendors should be aware that DTF will not be issuing a new version for this year.

Appendix 2 – sample forms

Department of Taxation and Finance

Letter of Intent to Develop Substitute Personal Income Tax Forms

TR-376-IT
(8/15)

Software vendor company name			NACTP number
Address *(number and street)*	City	State	ZIP code

If you develop software for preparation and e-filing of New York State personal income tax forms, you must complete this form and email to the Tax Department (DTF) within 30 days before you begin testing.

Your response does not constitute a binding legal contract. DTF needs this information to:

1. ensure that the most current vendor information is on file, and
2. determine the status of progress throughout the assurance testing system (ATS) process.

Accuracy is important: Forms must conform to the Tax Department's specifications. We will reject any forms for inconsistencies with the Tax Department's version and specifications. You may need to resubmit forms until these standards are met.

Notify us of any changes: If, after you submit this letter, you decide to change the forms that you have included in your software package, you must notify DTF by email as soon as possible.

Submitter's signature	Submitter's title	Date signed

Product information – complete a section for each product that uses the NACTP code you listed above. If you have more than four products under one NACTP code, provide a second Letter of Intent (Form TR-376-IT).

Product 1

Product name

Product type: Individual taxpayers ☐ Paid preparers ☐ Business ☐ Investment club ☐

☐ Other: _____

Forms in this product that are identical to those in other products

How is software purchased? Retail store ☐ Mail order ☐ Online ☐

Name of **primary** contact for approvals/correspondence	Phone of primary contact *(with area code and extension)*
Email of primary contact	

Name of **secondary** contact for approvals/correspondence	Phone of secondary contact *(with area code and extension)*
Email of secondary contact	

Product 2

Product name

Product type: Individual taxpayers ☐ Paid preparers ☐ Business ☐ Investment club ☐

☐ Other: _____

Forms in this product that are identical to those in other products

How is software purchased? Retail store ☐ Mail order ☐ Online ☐

Name of **primary** contact for approvals/correspondence	Phone of primary contact *(with area code and extension)*
Email of primary contact	

Name of **secondary** contact for approvals/correspondence	Phone of secondary contact *(with area code and extension)*
Email of secondary contact	

Product 3

Product name

Product type: Individual taxpayers ☐ Paid preparers ☐ Business ☐ Investment club ☐

☐ Other: _____

Forms in this product that are identical to those in other products

How is software purchased? Retail store ☐ Mail order ☐ Online ☐

Name of **primary** contact for approvals/correspondence	Phone of primary contact *(with area code and extension)*
Email of primary contact	

Name of **secondary** contact for approvals/correspondence	Phone of secondary contact *(with area code and extension)*
Email of secondary contact	

Product 4

Product name

Product type: Individual taxpayers ☐ Paid preparers ☐ Business ☐ Investment club ☐

☐ Other: _____

Forms in this product that are identical to those in other products

How is software purchased? Retail store ☐ Mail order ☐ Online ☐

Name of **primary** contact for approvals/correspondence	Phone of primary contact *(with area code and extension)*
Email of primary contact	

Name of **secondary** contact for approvals/correspondence	Phone of secondary contact *(with area code and extension)*
Email of secondary contact	

Forms being supported

Mark an ***X*** for each form you plan to support, to the best of your knowledge, for TY2015 and return by email with the fill-in PDF cover letter to: ***TSS.PIT.Forms.Review@tax.ny.gov***

If you support any of the shaded forms below, you must meet the 2D barcode requirements.

This checklist is non-binding.

14 new forms are shown in bold; 13 forms requiring 2D barcodes are shaded and followed by (2D)

Form number	Test code	X	Form number	Test code	X	Form number	Test code	X
DTF-65	3		IT-204-LL	2		IT-502	1	
DTF-70	3		IT-205	1		IT-601	1	
DTF-75	3		IT-205-A	1		IT-602	1	
DTF-95	3		IT-205-C	1		IT-603	1	
DTF-96	3		**IT-205-J**	**3**		IT-604	1	
DTF-280	3		IT-205-T	3		IT-605	1	
DTF-281	3		IT-205-V	2		IT-606	1	
DTF-350	3		IT-209	1		IT-607	1	
DTF-505	3		IT-211	3		IT-611	1	
DTF-620	3		IT-212	1		IT-611.1	1	
DTF-621	4		IT-212-ATT	1		**IT-611.2**	**1**	
DTF-622	4		IT-213 (2D)	5		IT-612	1	
DTF-624	4		IT-213-ATT	1		IT-613	1	
DTF-625	3		IT-214	1		IT-631	1	
DTF-625-ATT	3		IT-215 (2D)	5		IT-633	1	
DTF-626	4		IT-216 (2D)	5		IT-634	1	

Form number	Test code	X	Form number	Test code	X	Form number	Test code	X
DTF-630	4		IT-217	1		IT-635	1	
DTF-664	4		IT-219	1		IT-636	1	
DTF-686	4		IT-221	1		IT-637	1	
DTF-686-ATT	4		IT-222	1		IT-638	1	
IT-2 (2D)	**5**		IT-223	1		IT-639	1	
IT-6-SNY	**1**		IT-225 (2D)	5		IT-640	1	
IT-59	3		IT-230	1		IT-641	1	
IT-112.1	1		IT-236	1		**IT-642**	**1**	
IT-112-C	1		IT-237	1		**IT-643**	**1**	
IT-112-R (2D)	5		IT-238	1		**IT-644**	**1**	
IT-114	**1**		IT-239	1		**IT-645**	**1**	
IT-135	3		IT-241	1		**IT-646**	**1**	
IT-182	3		IT-242	1		**IT-1099-R**	**1**	
IT-201 (2D)	5		IT-243	1		IT-2102.6	1	
IT-201-ATT	1		IT-245	1		IT-2105	2	
IT-201-D (2D)	5		IT-246	1		IT-2105.1	3	
IT-201-V (2D)	5		IT-248	1		IT-2105.9	1	
IT-201-X (2D)	5		IT-249	1		IT-2106	2	
IT-203 (2D)	5		IT-250	1		IT-2106.1	3	
IT-203-A	1		IT-251	1		IT-2658	2	
IT-203-ATT	1		IT-252	1		IT-2658-E	3	
IT-203-B	1		IT-252-ATT	1		IT-2658-MTA	2	
IT-203-C	3		IT-253	1		IT-2658-NYS	2	
IT-203-D (2D)	5		IT-255	1		IT-2659	3	
IT-203-F	1		IT-256	1		IT-2663-V	2	
IT-203-GR	3		IT-257	1		IT-2664-V	2	
IT-203-GR-ATT-A	3		IT-258	1		NYC-208	1	
IT-203-GR-ATT-B	3		IT-260	3		NYC-210	1	
IT-203-GR-ATT-C	**3**		IT-260.1	3		POA-1	3	
IT-203-S	1		IT-261	1		TR-99	3	
IT-203-S-ATT	3		IT-272 (2D)	5		**TR-573.1**	**3**	**X**
IT-203-TM	3		IT-280	3		**TR-573.2**	**3**	**X**
IT-203-TM-ATT-A	3		IT-285	3		TR-579-IT	3	
IT-203-TM-ATT-B	3		IT-360.1	1		TR-579.1-IT	3	
IT-203-X	1		IT-370	2		TR-579.2-IT	3	
IT-204	2		IT-370-PF	2		TR-579.3-IT	3	
IT-204.1	2		IT-398	1		TR-579-PT	3	
IT-204-CP	2		IT-399	1		Y-203	1	
IT-204-IP	2		IT-501	1		Y-204	2	
						Y-206	1	

Department of Taxation and Finance

Software Developer Forms Approval – 1D

DTF assigned package #:

Submission date:	Vendor ID (NACTP):	
Vendor contact:	Product name:	
Vendor title:	Professional: ☐	Original: ☐
Company name:	Consumer: ☐	Resubmit: ☐
Company address:	***For office use only***	
City:	Approved count:	
State:		
ZIP code:	Approved with comments count:	
Phone:		
Fax:	Not approved count:	
Email:		

The following forms are being submitted for approval per the Publication 75 requirements. If a form is not approved, software developers are to resubmit a corrected form within 14 days of notification. Once the form is approved, any changes must be resubmitted to DTF and reapproval from DTF is required. If DTF initiates a change after form approval, DTF will advise software developers if reapproval is required.

List of forms included in this package

Form number:	DTF pass: ☐	Form number:	DTF pass: ☐
DTF reviewer:	DTF fail: ☐	DTF reviewer:	DTF fail: ☐
Comments:		Comments:	
Form number:	DTF pass: ☐	Form number:	DTF pass: ☐
DTF reviewer:	DTF fail: ☐	DTF reviewer:	DTF fail: ☐
Comments:		Comments:	
Form number:	DTF pass: ☐	Form number:	DTF pass: ☐
DTF reviewer:	DTF fail: ☐	DTF reviewer:	DTF fail: ☐
Comments:		Comments:	

Department of Taxation and Finance

Software Developer Forms Approval – 2D

DTF assigned package #:

Submission date:	Vendor ID (NACTP):		
Vendor contact:	Product name:		
Vendor title:	Professional: ☐		
Company name:	Consumer: ☐		
Company address:	***For office use only***		
City:	Approved count:		
State:			
ZIP code:	Approved with comments count:		
Phone:			
Fax:	Not approved count:		
Email:			

The following 2D test forms are being submitted for approval per the Publication 75 requirements. If a 2D test form is not approved, software developers are to resubmit a corrected 2D test form within 14 days of notification. Once the 2D test form is approved, any changes must be resubmitted to DTF and reapproval from DTF is required. If DTF initiates a change after 2D test form approval, DTF will advise software developers if reapproval is required.

List of forms included in this package

Test number:	DTF pass ☐	Original ☐
DTF reviewer:	DTF fail ☐	Resubmit ☐
Comments:		
Test number:	DTF pass ☐	Original ☐
DTF reviewer:	DTF fail ☐	Resubmit ☐
Comments:		
Test number:	DTF pass ☐	Original ☐
DTF reviewer:	DTF fail ☐	Resubmit ☐
Comments:		