

Wisconsin Department of Revenue
Approval Requirements for Substitute Tax Forms

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1. Overview

A substitute tax form is a computer generated tax form produced by a software developer or payroll provider for use in lieu of the Wisconsin Department of Revenue's official form. Reproduced tax forms that deviate from the official forms are considered substitute tax forms. If the following guidelines are followed, the Department of Revenue will accept reproductions of official forms with prior approval.

Software developers must comply with the required specifications within this document for each form to be considered approved for use.

Approval of Substitute Forms: Initial submissions of substitute forms with 1D bar-codes must be submitted to the Department for approval no later than December 28th. All other substitute forms must be submitted for approval no later than January 14th.

It is also recommended that submission be made using PDF files as e-mail attachments. Hard copy substitute forms submissions, including the OCR forms required for testing should be mailed to the Wisconsin Department of Revenue as follows:

Michael Sutter
DTS Mail Stop 4-163
2135 Rimrock Rd
PO Box 8903
Madison, WI 53708-8903

2. Definitions

DOR: Department of Revenue.

PDF (Portable Document Format): A published file format used to present a document in a manner independent of the application software, hardware, and operating system.

Software Developer: A company that develops computer generated tax forms or payroll services.

Substitute Form: A form that is a computer generated tax form produced by a software developer or payroll provider for use in lieu of the Wisconsin Department of Revenue's official form.

SSN: Social Security Number

Vendor Identification Number - A specific two digit number assigned to each approved software developer by the Wisconsin Department of Revenue.

3. Vendor Identification Number

A specific two digit number will be assigned to each approved software developer. This identification number will be used within the barcodes to identify each vendor and their submitted forms.

To apply for a vendor identification number, please contact:

Michael Sutter
Michael.Sutter@revenue.wi.gov
Phone: (608) 264-9942

Please include your company name, contact information, and a list of the forms your company will be developing.

4. Approval Process

4.1 Submitting Forms

Prior to submitting forms for approval, please fill out and email the [forms list](#) indicating which forms you will be supporting to Wi.Tax.Forms@Revenue.Wi.Gov.

Submission of 2-D bar-coded forms will not be accepted until the 1-D bar-coded forms are approved for use

Initial approval for forms may be submitted to the Wisconsin DOR using PDF format, via email to Wi.Tax.Forms@Revenue.wi.gov. Please limit emails to 1 form type per email.

The subject line of the email should include the following:

1. Company Name (optional)
2. Initial or Resubmission
3. Vendor Identification Number (required)
4. Form Year (required)
5. Form Name (required)

Hardcopy paper versions of forms should be sent to:

Michael Sutter
DTS Mail Stop 4-163
2135 Rimrock Rd
PO Box 8903
Madison, WI 53708-8903

Please include a cover sheet and separate forms to be easily identified within each package.

4.2 Form Sets - Individual Income/Fiduciary Tax Returns

If you will be supporting the following main forms, it is recommended you also support the accompanying Forms/Schedules and submit them for approval as one set. You only need to submit one set of the accompanying forms/schedules if you are supporting all of the main forms.

Main Form

Form 1
Form 1-X
Form 1-NPR
Form 2

Accompanying Forms/Schedules

Schedules CR, FC, FC-A, OS
Schedules CR, FC, FC-A, OS
Schedules CR, FC, FC-A, OS
Schedules CR, FC, FC-A, OS

4.3 Form Sets - Business/Corporation/Partnership Tax

If you will be supporting the following forms, it is recommended you also support the accompanying Forms/Schedules and submit them for approval as a set.

<u>Main Form</u>	<u>Accompanying Forms/Schedules</u>
Form 4	Schedules V, W, Y, RT, CR, FC, FC-A
Form 4 Combined Return	Forms 4M, 4R, Schedules RT, CR, V, W, Y, FC, FC-A
Form 4-T	Schedules CR, RT, FC, FC-A
Form 5	Schedules V, W, Y, RT, CR
Form 5S	Schedule RT
ST-12	Schedule CT

4.4 Number of Forms Required for Submission

The Wisconsin DOR recommends the following number of forms required for each approval submission:

Bar-Coded Forms

- A. 1 BLANK copy of each form (include each page of the form as presented)
- B. 1 Full Field Filled sample copy of each form.
- C. 5 Variable data filled copies of each form.

Non Bar-Coded Forms

- A. 1 BLANK copy of each form (include each page of the form as presented)

4.5 The Process Once a Form is Submitted for Approval

1. The entire form packet will be reviewed for accuracy of wording, line references, and correct number of pages, etc., compared to Wisconsin's official forms.
2. The entire form packet will be reviewed for margin, line entry, barcode and spacing requirements, font size etc.
3. The entire form packet will be reviewed to determine how your reproduced forms will perform in our data entry system on a line by line basis. This is why we require variable data filled forms to be submitted.
4. The entire form packet will be reviewed for the previous 3 steps, plus barcode readability within our software and scanning equipment.

4.6 Resubmission Requirements

If your submitted forms are rejected during any or all steps of the approval process, you will be notified via E-Mail or telephone outlining the specific changes. A resubmission will be requested.

Please resubmit the following forms with the required changes each time a resubmission is required, unless otherwise noted:

- A. 1 Blank submission of the form.
- B. 1 Full Field submission.
- C. 5 Variable Data filled submissions.

5. 1-D Bar-Code Specifications

All reproductions of bar-coded forms require that the bar-codes be placed in similar locations compared to the Wisconsin DOR's official forms.

The Wisconsin DOR required the following specifications for producing barcodes:

- A. 39 Form (3 of 9)
- B. Wide to narrow ratio of 3:1
- C. Narrow bar width of at least 10 mils.
- D. Minimum height of at least 1/2 inch.
- E. Minimum total length of at least 2 5/8 inches.
- F. **The white area around barcodes must be at least 1/4 inch on ALL sides of the barcode.**
- G. If barcodes are unreadable after printing submitted PDF files, paper copies may be requested in lieu of PDF's.

The barcode should contain 11 digits as follows:

Digit	Description
1	<u>Start</u> = *
2	<u>Alpha Tax Type Designation</u> I = Income C = Corporation, Partnership E = Estate S = Sales (ST-12, DRY-012, EX-012, PRA-012, RV-012, UT-5) W = Withholding Tax
3	<u>Page Number</u> = 1 Digit
4 - 5	<u>Form Code</u> Form WI-Z = 04 Form WT-7 = 07 Form W-RA = RA Form 1 = 01 Form 1A = 00 Form 1NPR = NP Form 2 = F2 Form 3 = F3 Form 3S = 3S Form 4 = F4 Form DRY-012 = 12 Form EX-012 = EX Form PRA-012 = PR Form RV-012 = RV Form ST-12 = 61 Form UT-5 = UT Schedule CT = CT Form 5 = F5 Form 5S = 5S Form 4H = 4H

Digit	Description
	Form 4I = 4I Form 4M = 4M Form 4R = 4R Form 4T = 4T Form 401-T = TP Form PW-1 = PW Form W706 = TR Form 1X = 1X Form BT-100 = BF Form BT-104 = FM Form CT-100 = CT Form CT-105 = OS Form CT-114 = CP Form TT-100 = DT Form TT-114 = TP Schedule 1 CNP = CP Schedule 1 CNS = CS Schedule CC = CC Schedule CR = CR Schedule H = HC Schedule H-EZ = HZ Schedule FC = FC Schedule FC-A = FA Schedule OS = OS Schedule RT = RT Schedule V = SV Schedule W = SW Schedule Y = SY
6 - 7	The last two digits of the year of the return
8 - 9	Two digit vendor number assigned by the Wisconsin DOR
10	Version number. Original version is 0. **If your form is reproduced by a secondary developer, the version number must be changed in sequential order for each supporting partner. Secondary developer forms will not be reviewed or approved until the primary developers form has been approved.**
11	End = *

6. Formatting Requirements

Due to the nature and requirements set forth by our scanning and data entry software, there are specific format requirements that are needed on substitute tax forms. Failure to accommodate formatting and spacing requirements can result in a request for resubmission until resolved.

6.1 Font Size

The required font and size to use for all entries is Courier 12 pt. Data entered on tax forms **must** be printed in font size 12-point or larger. Ensure that end-users cannot change font size of the data they enter on the forms. Use font size smaller than 12-point for line instructions on the form. No other font styles and sizes will be approved.

6.2 Spacing Between Entry Lines

Horizontal spacing between entry lines should be arranged in the same manner as official Wisconsin DOR forms. If the spacing is too tight, our scanning/data entry software will have a harder time trying to interpret entries which could cause delays in processing returns.

6.3 Margin Requirements

Substitute forms must be arranged in the same manner with the same spacing as the official forms. There **must** be a **1/2 inch margin on all sides of each page of each scanned form**. The official forms leave a specific amount of white space at the bottom of the forms. This space is used by the Department and must be maintained on all substitute forms. **The white space around barcodes MUST be at least 1/4 inch on ALL sides of the barcode**.

6.4 Date Stamp Brackets

The brackets, located at the top right of page 1 of most documents must now be 2 inches apart when space is available and no less than 1 5/8 inch apart when space is limited. The bottom of the brackets must be 3/4 inch from the top of the page.

6.5 Number Formatting and Rounding

Wisconsin income tax forms that have preprinted decimal points in the cents area must be reproduced accordingly. *The preprinted "00" does not have to be reproduced.* All amounts filled in on forms should be rounded to the nearest dollar (drop amounts under 50¢ and increase amounts that are 50¢ or more to the next dollar). For example, \$203.39 becomes \$203 and \$203.59 becomes \$204. In dollar amount entries do not include a dollar symbol, a cent symbol or any commas. For example, \$2,033.00 becomes 2033.00. Negative numbers should be designated using a dash - . Do not use parentheses for negative numbers.

If there are no decimal points on amount lines, do not print decimal points on the substitute forms and do not print cents.

6.6 Form Size

Reproduced or substitute forms must be the same size as the official forms, except that official forms that are 8 inch x 10 7/8 should be printed on 8 1/2 inch x 11 inch paper.

6.7 Grade/Color of Paper

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

6.8 Color of Ink

Black ink may be substituted for colored ink. Forms that are scanned may require shading when using blank ink.

6.9 Two-Sided Forms

Reproduced or substitute forms may be printed on one side or both sides of the paper.

6.10 Printing Requirements

Software must inform taxpayer to send the originally printed form, not a photocopy, for processing. Printed forms from software should require the taxpayer to select the following printing choices before the printing option can be chosen. "Shrink to fit" must be unchecked. "No graphics" must be unchecked. Inform taxpayers that black ink should be used and that their ink cartridge should be capable of producing a solid image. Software should be set to print Courier 12 pt. Taxpayer should not be able to change font style or font size.

6.11 Vendor Identification

On all substitute documents, the vendor's name, identification number, or software developer's company initial should appear at the bottom of each page. Do not include this information within the 1/2 inch margin requirements set forth in 6.2.

6.12 Department Use Only boxes

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

7. Form Entry Line Requirements

7.1 Header – SSN - Address Information Requirements

- A. All entries within the demographic, SSN/Fein, and address fields should contain a leading space in front of entries so the letters and numbers are moved away from the horizontal lines of the boxes.
- B. Use Capital letters in ALL fields that contain alphabetical entries.
- C. Do not include slashes or dashes in the SSN/FEIN, or hyphenated last name fields.
- D. Never allow the AMPERSAND (&) in the name field.
- E. Zip codes can be just 5 digits, but if the extension is used please include a dash.
Example: 12345 or 12345-6789.
- F. Tax District information entries also require a leading blank space before the entry.
- G. Do not stack names on top of each other in one entry box.
- H. Do not include the word "deceased" in any part of the header information.

***** SUBMITTED FORMS WILL BE REJECTED FOR RESUBMISSION IF THESE REQUIREMENTS ARE NOT FOLLOWED *****

7.2 Amount Entry Field Requirements:

- A. Do not use or allow comma's in amount fields.
- B. If lines are blank, or are calculated as Zero, please leave these lines blank. Lone Zero's on entry lines may cause misreads by our software.
- C. Use a dash – to represent negative numbers.
- D. Please use whole number only, do not allow cents.
- E. Please have line entries positioned right above the entry line.
- F. **A preprinted decimal point is required on all amount entry lines.** The zero's representing the cents do not need to be reproduced.
- G. Do not allow the word "NONE" to be printed in an entry field.

***** SUBMITTED FORMS WILL BE REJECTED FOR RESUBMISSION IF THESE REQUIREMENTS ARE NOT FOLLOWED *****

7.3 Date Entry Formatting

All Date entry formats must be MMDDYYYY or MMDDCCYY.

Correct Format 01012010

Incorrect Format 01/01/2010 or 01-01-2010

DO NOT INCLUDE SLASHES OR DASHES BETWEEN CHARACTERS SUBMITTED FORMS WILL BE REJECTED FOR RESUBMISSION IF THESE REQUIREMENTS ARE NOT FOLLOWED

7.4 Donation Symbols

You are not required to reproduce Wisconsin donation symbol images.

Please visit <http://www.revenue.wi.gov/taxpro/symbols.html> for information regarding recreating Wisconsin Donation symbols.

8. Voucher/Coupon Tax Form Specifications

Please find the guidelines for documents with OCR scan lines at <http://www.revenue.wi.gov/taxpro/subform.html>. Documents with an OCR scan line require testing at our depository bank. Twenty unique data-filled forms containing the approved OCR scan line must be submitted to the department for testing on our bank's OCR processing equipment. The forms submitted for testing must be actual printed copies or PDF files (photocopies are not acceptable). Test forms should be submitted to the appropriate addresses as listed in Section 4.1. Although the Department will approve substitute estimated tax vouchers (Forms 1-ES, PW-ES, 3S-ES and 4-ES), it is preferred that taxpayers use the preprinted vouchers sent by the Department if they receive them. The Department-printed vouchers reduce the chance of error in posting payments to the taxpayer's account and cost less to process than substitute forms.

9. 2-D Bar-Coded Forms Specifications

Please visit <http://www.revenue.wi.gov/taxpro/2dbar/index.html> for all information needed to reproduce 2-D Bar-Coded Forms.