

MISCELLANEOUS TAX BULLETIN 2008-02

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REPRODUCED FORMS AND SUBSTITUTE FORMS

Please note this bulletin has been modified to reflect new dates for submitting form approvals **highlighted** in Section VII.3. Any reproduction of or substitution for forms must comply with the specifications in this bulletin.

Section I. Introduction

The purpose of this bulletin is to provide specifications and general requirements for the development, printing, and approval of reproduced or substitute tax forms. The Department of Revenue ("Department") accepts paper-filed substitute and reproduced tax forms that are consistent with the official forms and have no adverse impact on processing. In addition, the Department strongly encourages the filing of returns electronically through the Department's website at www.revenue.pa.gov.

Please note that the Department does not review or approve the logic of specific software programs, nor does the Department confirm the calculations on the forms produced by these programs. The accuracy of the program remains the responsibility of the software package developer, distributor, or user. The Department is primarily concerned with the pre-filing quality review of the final forms that are expected to be processed by the Department.

The information in this bulletin will be updated as required to reflect pertinent form and specification changes and to meet administrative and/or legislative requirements.

Section II. Enforcement

The Department is continuing a program to identify and contact taxpayers, tax return preparers, forms developers and software developers who use or distribute unapproved tax forms that do not conform to Department standards.

The Department may publish names of persons or firms, including software developers, who distribute unapproved reproduced or substitute tax forms to others for filing with the Department.

Unapproved tax forms filed with the Department may be rejected and returned to the taxpayer or tax return preparer. This may result in the imposition of interest and penalties. In addition, unapproved tax forms filed with the Department may delay the processing of refunds.

Official and approved tax forms may also be rejected if they are unreadable. The Department may reject any tax forms containing errors that hinder efficient processing, including the following:

- Incorrect font size;
- Illegible handwriting;
- Inappropriate markings in "quiet zones," which are the white areas on the official form that must remain free of any text, graphics or other markings; and
- Improper filing of any Form PA-20S/PA-65 with more than 100 Schedules RK-1 or NRK-1. Please contact the Pass-Through Business Office Forms Coordinator for filing requirements.

Section III. Definitions

Approved tax form – Any reproduced or substitute tax form conforming to Department specifications and satisfying the Department approval process for filing or processing in lieu of an official tax form.

Developer – Any person generating substitute tax forms for distribution to taxpayers or tax return preparers. The term includes software developers and tax return preparers. The term does not include a taxpayer who does not distribute forms to others.

Official tax form – Any tax form produced, furnished, or distributed by the Department. This term shall include tax forms in any medium, including electronic or digital media. These forms are also historically referred to by the Department as "Department forms".

Reproduced tax form – Any duplicate, photocopy, facsimile, or similar copy of an official tax form generated in any media. The term includes any third-party computer generated form which is an exact duplicate of (*i.e.*, looks exactly like) an official tax form.

Scan-band form – Any tax form on which a box surrounds a specially formatted machine-readable block of text containing the variable alpha or numeric data on the form.

Substitute tax form – Any tax form that differs in any way from the official version and which is generated in any media for use in lieu of an official tax form. This term includes forms that are also historically referred to by the Department as "Scan-band forms" as well as any other "third-party computer generated forms" that differ from the official version. All forms listed on Page 6 are considered substitutes and therefore must be approved by the Department.

Third-party computer generated forms – Any tax form generated using computer software developed by a third-party.

Section IV. Department Contacts

Taxpayers may call 1-888-PATAXES to order forms or check the status of a personal income tax account or property tax/rent rebate. Touch-tone service is required for this automated 24-hour toll-free line.

Developers/Software Vendors: Any questions regarding the information contained in this bulletin should be directed to:

ATTN: THIRD PARTY FORMS COORDINATOR
PA DEPARTMENT OF REVENUE
BUREAU OF ADMINISTRATIVE SERVICES
327 WALNUT ST FL 12 | HARRISBURG PA 17128-2005

Phone: 717.705.0593 | E-mail: thirdpartyforms@pa.gov

Please note the Third Party Forms Coordinator does not provide taxpayers or tax return preparers with tax-related advice or information regarding how to fill out specific tax forms for filing with the Department.

Until further notice Developers must submit substitute forms for approval via e-mail and ensure that forms submitted for approval do not contain taxpayer data.

Section V. Official Forms

Official tax forms supplied by the Department are automatically approved for filing with the Department. Official forms may be obtained by:

- Downloading from www.revenue.pa.gov
- Calling 1-888-PATAXES to request forms by mail or fax
- Visiting a local Department of Revenue District Office.
- Sending written requests for forms to:
PA DEPARTMENT OF REVENUE
TAX FORMS SERVICE UNIT
1854 BROOKWOOD ST
HARRISBURG PA 17104-2244

In addition, electronic filing options are available through the Department's website at www.revenue.pa.gov.

Processing of a form or return may be delayed if the form or return is not properly completed. Taxpayers can avoid delays in processing by ensuring the following:

- If filling out a form by hand, handwriting is legible; and
- White areas on the form or return are free of any text, graphics or other markings.

Section VI. Reproduced Forms

A. Forms Reproduced for Distribution to Taxpayers or Tax Return Preparers

Reproduced forms created for distribution to taxpayers or tax return preparers (*e.g.*, for commercial distribution) must be approved by the Department prior to distribution.

Reproduced forms may be sent for approval to the Department's Third Party Forms Coordinator.

The Department will contact a developer within ten (10) business days of receiving the submission with either notice of approval or disapproval of the submissions. To confirm receipt of a submission, a developer should refer to the "Forms Approval Status by Tax Software Vendors" on the Third Party website. To inquire as to the status of a submission after ten (10) business days, a developer should contact the Third Party Forms Coordinator. Note that there may be delays for large submissions or for submissions received at peak periods.

The Department will contact developers via email to inform of approval or disapproval.

Once the reproduced forms have been approved by the Department, they may be released to taxpayers and tax return preparers. After releasing the forms, the developer is responsible for making form changes the Department may request after approval, if the Department determines the approved version contains errors and omissions. Developers must also agree to be bound by the stipulations in Section VIII of this bulletin.

B. Forms Reproduced by Taxpayers

Reproduced forms created by taxpayers for personal use are automatically approved for filing with the Department. However, taxpayers should ensure the reproduced form is in fact an exact replica of the official tax form to avoid delays in processing the reproduced form. Prior to filing, please follow these guidelines:

- When setting a photocopier or fax, taxpayers should ensure that the original form isn't shrunk or enlarged;
- Taxpayers should ensure that the "quiet zones," which are the white areas on the official form, are free of any text, graphics or other markings;
- The printer, photocopier or fax should be checked to ensure the printing characteristics (ink color, etc.) satisfy Department guidelines.

Any questions regarding reproduced forms should be directed to the Third Party Forms Coordinator.

Section VII. Substitute Tax Forms

A substitute tax form is a tax form that differs in any way from the official version and is intended for filing in lieu of an official form. The Department requires that substitute tax forms be approved by the Department prior to filing or dissemination.

Filing of substitute tax forms that do not meet specifications or general requirements has adversely affected the Department's processing, including slowing the processing of non-compliant returns and refunds. In order to promote efficient processing of forms, and in turn efficient processing of refunds, the Department accepts for filing only official tax forms, reproduced tax forms or approved substitute tax forms.

Taxpayers should ensure they are filing approved tax forms. The Department publishes a list of vendors which distribute approved tax forms. This list may be found on the Department's website at www.revenue.pa.gov. First click on "Forms and Publications", second "Other Ways to Obtain Forms", finally "Software (Forms Only)". If a taxpayer makes changes to an official tax form, he or she should be aware that the changed form may be rejected by the Department. A taxpayer filing a form rejected by the Department is subject to fines and penalties available by law, including fines and penalties for failure to file. If a taxpayer wishes to make changes to an official form before filing, he/she should contact the Department through the contact information provided in Section IV to ensure the form meets Department specifications.

Tax return preparers also should ensure they are filing approved tax forms on behalf of taxpayer. The Department publishes a list of vendors approved to distribute tax forms. This list may be found on the Department's website at www.revenue.pa.gov. First click on "Forms and Publications", second "Other Ways to Obtain Forms", finally "Software (Forms Only)". If a tax return preparer makes changes to an official tax form, he or she must comply with guidelines and the approval process for developers established in this bulletin.

Taxpayers and tax return preparers: To avoid delays in the approval process, developers are encouraged to confirm the following prior to submission:

- Font used on the form is 10-point OCR-A.
 - o Incorrect font size, specifically font that is too small, significantly increases processing time. In addition, incorrect font size may render the information on the form unreadable, causing the Department to reject the return. This may result in interest and penalties being imposed on the taxpayer.
- "Quiet zones," as defined in the specifications, are free of any text, graphics or other markings.
 - o Text or graphics in quiet zones may render the forms unable to be processed, or may significantly increase processing time. This, too, may result in interest and penalties being imposed on the taxpayer.
- The document ID number is featured appropriately of the form being used.
 - o Taxpayers or tax return preparers should confirm their form contains a document ID number in the following places on each page:
 - One in the upper-center portion of the page;
 - One by the lower-left registration mark with barcode if applicable; and,
 - One by the lower-right registration mark.

Developers must receive approval prior to distributing the substitute tax form to taxpayers, as set forth in Section VII.A., following, in this bulletin.

A. Process for Developers Submitting Substitute Forms for Approval

To receive approval to use or distribute a substitute form on the following page, the substitute tax form should be submitted to the Department in accordance with the detailed process set forth in this bulletin. The Department has set forth specifications for substitutes for the forms on the following page. Developers should visit the Third Party website for access to these specifications. If developers wish to develop a substitute tax form for any form not included on the following page, they must contact the Third Party Forms Coordinator for more information.

<p>Personal Income Tax</p> <ul style="list-style-type: none"> • PA-40* • PA-40X Amended Form* • PA-40 Schedule C* • PA-40 Schedule DC* • PA-40 Schedule G-L* • PA-41 Schedule OC* • PA-40 Schedule SP* • PA-40 Schedule UE* • REV-1630* • REV-1882* • PA-40 V Payment Voucher* • PA-40ES Payment Voucher* • REV-276 Voucher* <p>Partnership/ S Corporation</p> <ul style="list-style-type: none"> • PA-20S/PA-65* • PA-20S/PA-65 Schedule D, Parts I - IV* • PA-20S/PA-65 Schedule E* • PA-20S/PA-65 Schedule M* • PA-20S/PA-65 Schedule NW* • PA-20S/PA-65 Partner/Member or Shareholder Directory* • PA-40 Schedule NRC* • PA Schedule NRK-1* • PA Schedule RK-1* • PA-65 Corp* • PA-20S/PA-65 Voucher* <p>Fiduciary Income Tax</p> <ul style="list-style-type: none"> • PA-41* • PA-41X Amended Form* • PA-41 Schedule RK-1* • PA-41 Schedule NRK-1* • PA-41 Payment Voucher* <p>Property Tax or Rent Rebate Program</p> <ul style="list-style-type: none"> • PA-1000* • PA-1000 RC* 	<p>Corporate Tax</p> <ul style="list-style-type: none"> • RCT-101-PA Corporate Tax Report* • RCT-101D –Declaration of de minimis Pennsylvania Activity* • RCT-101I-Inactive PA Corporate Tax Report* • RCT-103-Net Operating Loss Schedule* • RCT-128C-Report of Change in Corporate Net Income Tax* • Corporation Tax Payment Voucher* • CT-V (CT-FSEV) • REV-423 • REV-426 • REV-853 • REV-857 <p>Corporate Tax – Specialty Tax Forms</p> <ul style="list-style-type: none"> • RCT-111 • RCT-112 • RCT-113A • RCT-121A • RCT-121B • RCT-121C • RCT-122 • RCT-123 • RCT-124 • RCT-125 • RCT-126 • RCT-131 • RCT-132A • RCT-132B • RCT-143 <p>* Historically referred to as “Scan-band forms,” these forms are referred to more generally as “substitute forms” in this bulletin.</p>
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Developers are encouraged to be mindful of the deadlines for submissions. Submit forms for approval allowing sufficient time for potential resubmission in the event of a disapproval. The submission process is described in more detail in Section VII.A.1. After review and approval, submitted tax forms will be accepted as approved substitutes for official tax forms.

1. Request Check Sheet

Any person wishing to develop substitute forms must visit the Third Party website to obtain an “Agreement to Comply with Third Party Computer-Generated Tax Forms Specifications (DAD-89)”, “Vendor Produced Scan-band Forms Corporation Taxes (REV-1158)” and “Vendor Produced Scan-band Forms Income Taxes (REV-1159)”. The developer then indicates which

forms they will be supporting/developing for the specific tax year and submit to Third Party Forms Coordinator.

2. Request Substitute Forms Specifications

Developers must ensure the proposed substitute form satisfies the specifications for each form. The Third Party website offers specifications for each form.

After obtaining the specifications for each form, developers must ensure the proposed substitute tax form satisfies the specifications and matches the substitute form exactly. Developers should use the document ID number contained on the specific substitute form being reproduced when submitting forms for approval. Upon approval, the Department will issue a year-specific document ID number unique to the developer.

The Department has created a Scan-band Checklist to assist developers in ensuring forms satisfy Department specifications. The checklist can be found within the specifications on the Third Party website. The instructions on this checklist must be followed to ensure the proposed substitute tax form satisfies Department criteria. The substitute tax form should then be submitted to the Third Party Forms Coordinator for approval as follows.

3. Submitting forms to the Department for approval

The Department begins accepting developer submissions after final Scan-band forms have been posted to the Department website. The first submission for approval of any proposed substitute tax form should be submitted by **Nov. 9**. If a submission is rejected or referred to the developer for changes, the Department may accept re-submissions until approval is granted.

All tax forms must be submitted for final approval by **Dec. 29**. Any forms submitted for initial approval after the deadline will be rejected and approval status will not be granted. Substitute forms must be sent for approval to the Third Party Forms Coordinator.

4. Department approval and other communications

The Department will contact a developer (10) business days of receiving the submission with either notice of approval or disapproval of the submissions. To confirm receipt of a submission, developers should refer to the "Forms Approval Status by Tax Software Vendors" on the Third Party website. To inquire as to the status of a submission after ten (10) business days, developers should contact the Third Party Forms Coordinator. Note that there may be delays for large submissions or for submissions received at peak periods.

The Department will contact developers via email to inform of approval or disapproval. Upon approval, the Department will issue a document ID number for each substitute form approved for distribution by a developer.

Once the substitute forms have been approved by the Department, they may be released to taxpayers and tax return preparers. After releasing the forms, the developer is responsible for making form changes the Department may request after approval, if the Department determines the approved version contains errors and omissions. Developers must also agree to be bound by the stipulations in Section VIII of this bulletin.

VIII. Important Stipulations

Any person or developer who proposes reproduced or substitute forms for approval agrees to the following stipulations.

- Should the Department determine that any approved form is disruptive to the Department's processing of the tax return, the person/developer agrees to accept the determination of the Department as to whether the form may continue to be filed.
- The person/developer agrees to work with Department in correcting noted deficiencies. Notification of deficiencies may be made by any combination of fax, letter, email or phone contact and may include the request for the re-submission of forms.
- Should the Department determine additional changes are required to an approved form to make the form compatible with efficient Department processing, the person/developer agrees to take necessary actions to ensure forms distributed to taxpayers reflect these changes. This may include creating a software patch online as well as notifying taxpayers and tax return preparers of the updates.