

# Guidelines for Substitute Utah Tax Forms



### Utah State Tax Commission

210 North 1950 West  
Salt Lake City, Utah 84134  
801-297-2200  
1-800-662-4335  
tax.utah.gov

*If you need an accommodation under the Americans with Disabilities Act, email [taxada@utah.gov](mailto:taxada@utah.gov), or call 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.*

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## What's New

- We encourage all vendors to submit all forms and coupons for approval electronically.
- We have relaxed the requirements for bar patches and removed the specifications from the appendices.
- Anchors are not needed in the corners of forms anymore. You do not need to reproduce the anchors on our forms that still include them.
- You only need to submit two withholding tax payment coupons with sample taxpayer information instead of five.
- We do not accept any photocopies.

## General Information

The guidelines in this publication are for developers and programmers of substitute Utah tax forms. These guidelines ensure forms are compatible with the Tax Commission's automated systems.

The term "form" includes tax returns, schedules, statements, coupons, applications, affidavits and declarations.

The Tax Commission does not review, test or approve software logic or confirm calculations on substitute forms.

You do not have to register with Utah or complete a letter of intent to submit substitute forms for approval. There is no deadline for submitting forms.

**WARNING:** The Tax Commission owns the rights to its forms. You must have Tax Commission approval before you may release substitute forms for commercial sale or distribution.

## Where to Find Utah Forms

Get official Utah forms online at [tax.utah.gov/forms](http://tax.utah.gov/forms).

You can see current drafts of annual Utah forms (when available) and target release dates for finals at [tax.utah.gov/forms](http://tax.utah.gov/forms). Click on *Vendor Forms & Pubs*.

## Vendor Code & Identification

Replace the default Tax Commission “9999” vendor code (upper-left corner of returns) with your four-digit NACTP vendor code. If you are not registered with NACTP and/or do not have a vendor code, request one by completing an application at [nactp.org](http://nactp.org).

**NOTE:** If you develop a substitute form that will be used by a single taxpayer/company for filing only their own tax returns, use vendor code “9996.”

On all forms that don’t display the vendor code, print your company’s name, abbreviation or vendor code in the bottom margin of the page, clear of any variable data fields.

## Guidelines for Substitute Forms

**IMPORTANT:** Do not print anything extra within the confines of a form or in the top margin. If you must print extra information on a form (e.g., product name, reference numbers, special codes) use only the side or bottom margins.

### Original Utah PDFs

**We recommend you use original Tax Commission PDFs in your software.**

**TIP:** You can speed up the approval process by noting on your submission you have used original Utah PDFs. We will assign priority status to submissions that use original PDFs.

### Reconstructed Forms

If you don’t use original Tax Commission PDFs, please be aware it takes us longer to review reconstructed forms.

**Each substitute form must match the appearance and layout of the original form.**

Design your forms to match the official forms as closely as possible. Even slight variances in appearance may affect performance with our form recognition software. **We will reject forms that fall outside the tolerances of our system.**

If you use printed copies of our forms to compare your substitute forms against, print at full-size. See *Appendix 4*.

When creating reconstructed forms, pay close attention to the following details:

- **Proportions** - The proportions of your forms must be as close to the official forms as possible. Verify the widths of your margins, line spacing, indents and kerning.
- **Fixed text fonts** - For all **fixed text**, use san-serif fonts (e.g., Arial, Helvetica). Match the font sizes of the official forms as closely as you can. Use bold and/or italic fonts exactly as they appear on the official forms. Match text placement and alignment to the official forms.
- **Line breaks** - Lines of text in a paragraph must break at the exact location as the official forms.
- **Underscores** - Do not include the underscores in variable data fields if your forms will be completed using computer software.
- **Special Symbols** - Try to reproduce special symbols (e.g., bullets and arrows) as closely as you can. You may use bullets in place of the smiley-face and frowny-face symbols (☺, ☹) on the individual income tax return.
- **Bar patches** - For returns that include a bar patch in the upper-left corner, reproduce the bar patch as closely as you can.

## Variable Data Fields

Because Tax Commission systems need to “read” variable data from forms, it is critical your variable data meet the following specifications:

- **Variable data font** - Variable data must be machine-readable (Courier font is best). Use a font size of 10 - 12 points. Use the same font and size for all variable data. Print all alpha characters upper-case.
- **Account numbers** - Do not include hyphens in account numbers on the first page of returns.
- **Dates** - Enter dates as numbers with slashes. Example: for a field showing mm/dd/yyyy, enter Jan. 31, 2017 as 01/31/2017; for a field showing mm/dd/yy, enter Jan. 31, 2017 as 01/31/17.
- **Blank fields** - Do not print anything in fields that contain no data. **Do not print zeros in empty amount fields.**
- **No commas** - Enter all amounts without any commas.
- **Negative amounts** - Indicate negative amounts or losses with a minus sign (-). Do not use parentheses or brackets.
- **Whole dollars** - If amounts on a tax form are rounded to the nearest whole dollar (e.g., income tax forms), do not print double-zeros for the cents.
- **Cents** - If amounts on a tax form include cents (e.g., sales tax and withholding tax forms), use a decimal to separate dollars from cents (e.g., 1234.56 or 1234.00).
- **Check boxes** - Use a single upper-case “X” to indicate a response in a check box field.
- **ID barcodes** - Produce the ID barcode on the sales tax returns (TC-62 series) that include it. See *Appendix 1*.

## Guidelines for Substitute Coupons

Cut lines above payment coupons must be in the same location as on the original form. Coupon size is 8½” wide and 3½” to 3¾” high. On a scale of six lines per inch, the cut line is between lines 44 and 45.

### Withholding Coupons

Each withholding tax payment coupon must include a readable OCR-A scan line. See *Appendix 2*.

Use the test account number **12345678002** when submitting withholding tax coupons. See *Appendix 2*.

**Software that produces the OCR-A scan line for withholding tax coupons must be able to recreate the scan line to exact specifications on each substitute form generated by each user.**

You must submit **two** withholding tax coupons with sample taxpayer information for scan line testing (see *Requirements*, below).

## How to Submit

Submit substitute forms in PDF format to:

**rprawitt@utah.gov**

If you can’t submit electronically, see *Paper Submissions*, below.

**NOTE:** You do not need to resubmit forms that are not revised for the current year if you have already received approval.

## Requirements

### Submit three copies of each form:

1. Blank
2. Full-filled variable data
3. Sample taxpayer information

We will reject submissions that don't meet the following requirements:

- Include a cover sheet (TC-99) with each submission (get TC-99 at [tax.utah.gov/forms](http://tax.utah.gov/forms), or see the last page of this publication).
- Include your NACTP vendor code on the cover sheet and on each return.
- Submit the cover sheet as a separate PDF. Use as many copies as you need to list each form in your submission.
- Do not split multi-page forms into more than one PDF.
- Do not combine multiple tax types in a single submission.
- Produce each page of a form at full-size.
- Do not include instruction pages.

## Our Response to You

If we do **not approve** a form, we will identify the problems and help you correct them. Once you have corrected the errors, you must resubmit the form.

If we **conditionally approve** a form, we will ask you to correct the form before using it. You do not need to resubmit the form after you make the correction.

We will **approve** a form only if it meets all substitute form guidelines.

**CAUTION:** If you use non-compliant or unapproved forms, we may notify the developer, preparer and/or taxpayer, instructing them to re-file on official forms or approved substitutes. We may assess a \$50 penalty for each non-compliant or unapproved form filed.

## Paper Submissions

There is no advantage to submitting substitute forms on paper. Due to manual handling, approvals for paper submissions will be delayed. We strongly encourage you to submit all your substitute forms electronically (see *How to Submit*, above).

When you print paper submissions, follow the instructions in *Appendix 4*.

If you cannot email your substitute forms, mail them to:

Substitute Forms Coordinator  
Utah State Tax Commission  
210 N 1950 W  
Salt Lake City, UT 84134-3400

If sending your forms by a **private carrier** (FedEx, UPS, etc.), use zip code **84116** to avoid extra costs and/or mis-delivery. The 84134 ZIP Code is for U.S. Postal Service mail only.

We will not approve photocopies. If you must submit paper forms for approval, send originals.

# APPENDIX 1: 1D Barcode Specifications for Sales Tax Returns (Code 39)

Some sales tax returns include a 1D barcode which contains demographic information for the taxpayer.

**The 1D barcode must use the Code 39 font.**

## Dimensions

.406 inches high  
4.188 inches long

## Barcoded Forms

The following sales tax returns include the 1D barcode:

- TC-62L — *Motor Vehicle Rental Tax Return*
- TC-62M — *Sales and Use Tax Return - Multiple Places of Business*
- TC-62S — *Sales and Use Tax Return - Single Place of Business*
- TC-62T — *Transient Room Tax Return*
- TC-62W — *Waste Tire Recycling Fee Return*

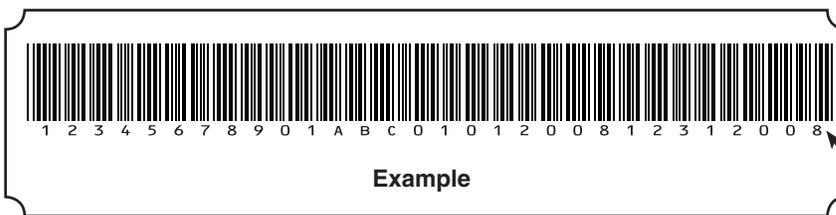
## Placement

10 inches from top edge of form to top of barcode  
1 inch from left edge of form

## Data in the 1D Barcode

The 1D barcode on sales tax returns contains the following sequential demographic information:

- **Taxpayer's Utah sales account/license number**  
First 14 characters, left-justified (no hyphens).  
Use test account number "12345678002STC" on substitute form submissions.
- **Beginning date of the tax period**  
Next 8 digits of MMDDYYYY (no hyphens or dashes)
- **Ending date of the tax period**  
Last 8 digits of MMDDYYYY (no hyphens or dashes)

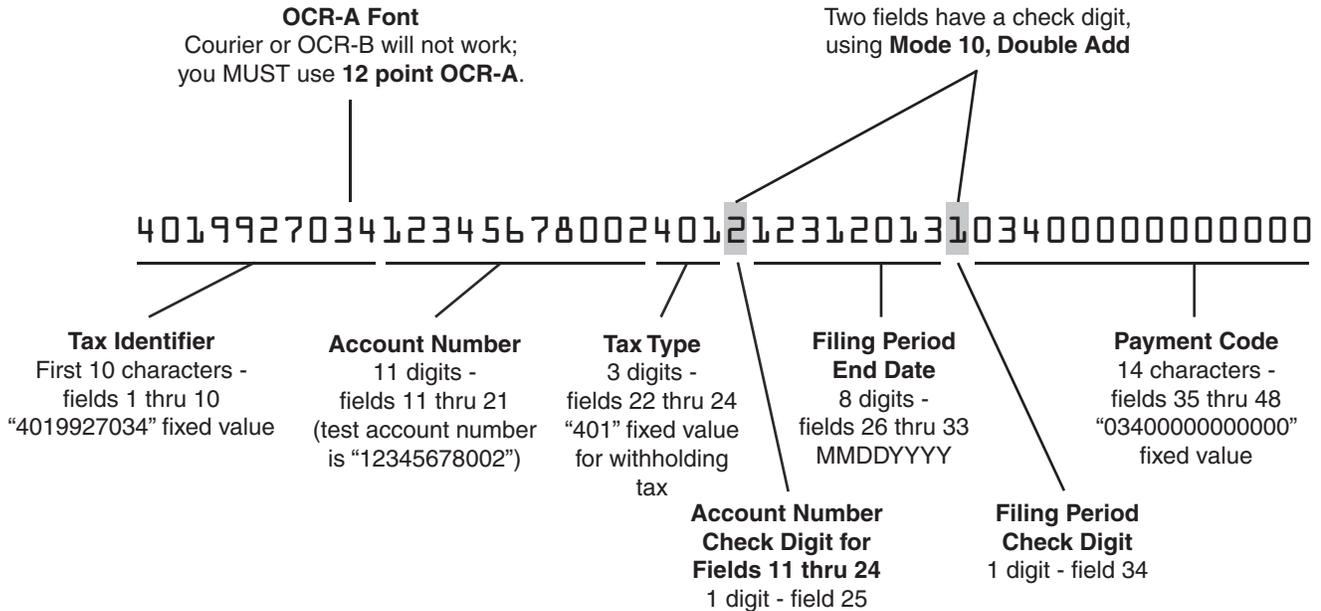


Printing characters beneath the barcode is optional.

# APPENDIX 2: Scan Line Specifications for Withholding Tax Coupons

See Appendix 3 for Calculating Check Digits for Utah Withholding Tax Coupons.

The bottom of the scan line must be exactly 1/2" from the bottom edge and 1/2" from the right edge of the paper. Do not print anything except the scan line in the bottom 1" of the form.



The following is an exact example of the size and font to use for an OCR-A scan line:

401992703412345678002401212312013103400000000000

**Note:** Never print hyphens in the scan line, even when an account number includes hyphens.

# APPENDIX 3: Calculating Check Digits for Withholding Tax Coupons

The check digit is calculated using MOD 10, Double Add, Product Addition with weights of “1-2-1-2” applied left to right.

1. Use Table #1 to calculate the check digit for the Utah withholding tax account numbers.
2. Use Table #2 to calculate the check digit for the filing period end-date only.

**Table #1 – 14-Character Sales and Withholding Tax Account Numbers**

<b>Line No.</b>	Enter the account number on line 1, starting in the far left column, with no hyphens. Multiply each digit on line 1 separately by its multiplier on line 2 and enter the result on line 3.														
1	Account number (14 characters*)														
2	Multiplier	1	2	1	2	1	2	1	2	1	2	1	2	1	2
3	Line 1 times line 2 – each column														
4	Total of all numbers on line 3 – all columns														
5	Right-most digit of line 4														
6	Check digit – subtract number on line 5 from “10”														

\* Replace the “WTH” at the end of the withholding tax account number with “401”.  
 NOTE: Only make this substitution in the scan line. Use “WTH” on any returns or correspondence.

**Examples for line 3:**

- 6 (on line 1) times 1 (on line 2) equals 6 on line 3
- 8 (on line 1) times 2 (on line 2) equals 16 on line 3
- 0 (on line 1) times 1 or 2 (on line 2) always equals 0 on line 3

**Note:** If the number on line 4 of the check digit calculation is a multiple of 10, the check-digit is “0.”

**Note:** Never print hyphens in the scan line, even when an account number includes hyphens.

**Example Using Table #1**

<b>Line No.</b>	Enter the account number on line 1, starting in the far left column, with no hyphens. Multiply each digit on line 1 separately by its multiplier on line 2 and enter the result on line 3.														
1	Account number (14 characters*)	1	2	3	4	5	6	7	8	0	0	2	4	0	1
2	Multiplier	1	2	1	2	1	2	1	2	1	2	1	2	1	2
3	Line 1 times line 2 – each column	1	4	3	8	5	12	7	16	0	0	2	8	0	2
4	Total of all numbers on line 3 – all columns	68													
5	Right-most digit of line 4														
6	Check digit – subtract number on line 5 from “10”														

**Table #2 – Filing Period End Date**

Line No.	Enter the filing period end date (MMDDYYYY) on line 1, starting in the far left column.									
1	Filing period end date (MMDDYYYY)									
2	Multiplier	1	2	1	2	1	2	1	2	
3	Line 1 times line 2 – each column									
4	Total of all numbers on line 3 – all columns									
5	Right-most digit of line 4									
6	Check digit – subtract number on line 5 from “10”									

**Note:** If the number on line 4 of the check digit calculation is a multiple of 10, the check-digit is “0.”

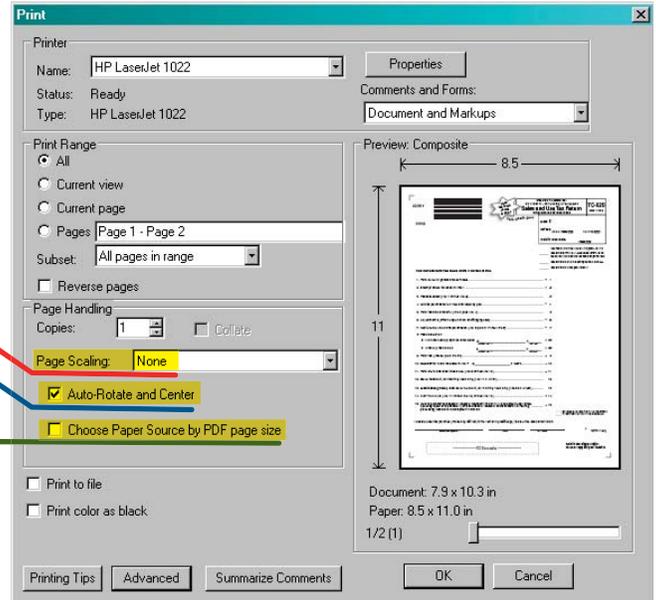
## APPENDIX 4: Printer Settings for PDF Forms

Some printers may distort PDF files. To prevent this, use the following *Print* settings in Acrobat.

Under *Page Handling* on the *Print* dialogue box, select:

- Page Scaling: None
- Auto-Rotate and Center: checked
- Choose Paper Source by PDF page size: unchecked

Page Scaling .....None  
Auto-Rotate and Center.... checked  
Choose Paper Source  
by PDF page size..... unchecked





→ **Include this cover sheet with each submission.**

→ See Pub 99, *Guidelines for Substitute and Copied Utah Tax Forms*

→ Email submission to Randolph Prawitt: **rprawitt@utah.gov**  
801-297-3505  
801-297-3502 (fax)

Date submitted:

These forms will be used in a (check one):

Stand-alone application     Web-based application  
 Both     Forms only

Type of submission:     Original     Resubmission

### Submitter Info

Company:  
Contact name:  
Address:  
  
Phone:  
Fax:  
Email:  
NACTP Vendor ID:

**Check this box if using the Tax Commission's PDFs (not reconstructed). Note: Using our PDFs will move your submission to the front of the line for review and reduce approval time.**

If you must send hard copies, mail to:  
Utah State Tax Commission  
Substitute Forms Coordinator  
210 N 1950 W  
SLC, UT (84134-3400 if U.S. Postal Service; 84116 if common carrier)  
*Allow additional time for approval due to manual handling of your submission.*

→ List each form separately below.

State Form Number (TC-)	Internal Vendor No. (if applicable)	Form Name and Page Number	 Approved as Submitted	 Approved with Corrections	 NOT Approved (Fix & Resubmit)	Resubmit with Corrections by:		
						Email	Fax	Mail
▶			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Comments								
▶			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Comments								
▶			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Comments								
▶			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Comments								
▶			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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▶			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Comments								
▶			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Comments								

Reviewed by:

Signature \_\_\_\_\_

Date \_\_\_\_\_