

# Guidelines for Substitute and Copied Utah Tax Forms



### Utah State Tax Commission

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*If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at 801-297-3811, or TDD 801-297-2020. Please allow three working days for a response.*

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## General Information

The Utah State Tax Commission defines the format and content of all Utah tax forms. We may reject any substitute form that does not meet the guidelines in this publication or that might cause processing problems.

Substitute forms guidelines ensure:

- forms are compatible with the Tax Commission’s automated systems;
- data can be captured accurately and completely; and
- form layout is uniform and consistent.

The term “form” (as used in this publication) includes tax returns, schedules, statements, coupons, applications, affidavits and declarations.

The Tax Commission does not review, test or approve software logic or confirm calculations used on substitute forms. We do not approve equipment or processes that produce substitute forms. Developers, distributors and users must ensure the accuracy of substitute forms and any software calculations.

These guidelines are for computer software developers and programmers, computerized tax processors, commercial printers, business forms companies, and others who develop, use or file copied and/or substitute Utah forms.

Substitute forms developers 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 for approval.

**Anyone using substitute Utah forms must have approval from the Tax Commission prior to filing the substitute forms. If you develop substitute forms for commercial sale or distribution, you must have approval from the Tax Commission prior to releasing the forms to your customers, either on paper or electronically.**

## Where to Find Utah Forms

You can download official Utah forms, both current and prior years, online at [tax.utah.gov/forms](http://tax.utah.gov/forms).

Advance draft copies of annual Utah forms and instructions are posted online, when available, at [tax.utah.gov/forms](http://tax.utah.gov/forms). Click on **Vendor Forms & Pubs**. The list also shows the latest draft date, target release dates for finals, and the final forms and publications when they are available.

## Standards for Copied Forms

A copied form is any photocopy, facsimile or other reproduction of an original Tax Commission form.

You **MAY NOT** copy any coupon or form with an OCR scan line or a 1D barcode. We will accept copies of forms that do not have scan lines or barcodes only if the copies are:

- produced by photocopying, photo-offset or similar process;
- black ink or toner on white paper of similar quality to the official form;
- completely legible;
- the same dimensions as the official form (both the size of the paper and the copied images); and
- exactly aligned on the page.

The signature(s) on a copied form must be original.

We will accept one-sided reproductions of both sides of a two-sided original form.

## Standards for Substitute Forms

Substitute forms are designed for use in place of an original Utah form. A substitute form must match the appearance and layout of the original form, including:

- layout size, font size and style, and margins;
- special symbols, line numbers, and code numbers;
- paper weight, ink color and density; and
- coupons either printed separately or printed as part of a form.

A substitute form developer may not release or distribute any Utah form to its customers or clients before getting approval from the Tax Commission. Purchasers of software packages that produce substitute forms should verify the software company has received approval before using the software to prepare Utah returns.

## Company Name and Vendor Code

Substitute forms must include the name of the company (or company abbreviation) to identify the creator of the form. The name must be printed in the **upper-right corner** on **every** substitute form and every coupon (unless the vendor code is placed on the same form).

On some forms that are optically read (scanned) by the Tax Commission, the vendor code must be printed in a specific area on the form. The vendor code on official Tax Commission forms is “9998” or “9999.” Replace this number with the four-digit vendor code of the software developer/company.

The National Association of Computerized Tax Processors (NACTP) assigns the four-digit vendor code to each software developer and substitute forms designer. If you are not registered with NACTP and/or do not have a vendor code assigned to you, you may request a vendor code by sending an email to [president@nactp.org](mailto:president@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.”

## Acrobat PDF File

Utah provides forms and publications in PDF format online at [tax.utah.gov/forms](http://tax.utah.gov/forms). If you use an original Utah PDF file as a substitute form, you still must get approval before using the form.

If you use an original Utah PDF form to develop a substitute form, print the vendor company name in the upper-right corner of the form, or the vendor code in the correct location for that form. (See *Company Name and Vendor Code*, above.)

Utah form instructions downloaded from the Tax Commission’s website do not need approval if they are not changed.

See *Printers*, below.

## Bar Patch

Many Utah forms include a bar patch in the upper-left area of the form.

If a Utah form has a bar patch, the substitute form must include the bar patch in the exact size, location and density as the original official form. For exact specifications, see *Appendix 1* of this publication.

## Fonts

Fonts must match the fonts used on the original Utah form. Substitute forms developers must either provide the approved font types to the user or embed the font type in the form.

A font size must be no less than 7 point and usually no greater than 14 point, based on the official form.

When printing variable data on substitute forms, use 10- to 12-point Courier (10 cpi) as the default font. This font is accurately readable by optical scanners.

For variable data, print alpha characters in all upper-case (capital) letters.

The scan line printed on coupons must be 12-point OCR-A. No other font is acceptable for the scan line. Match your font size and style with the examples in Appendices 3, 4, 6, and 8.

## Ink and Shading

All substitute forms must be printed with black ink or toner only.

If an original Utah form uses colored ink or a colored background, use black ink and no background color on the substitute form.

Some Utah forms contain shading. You do not need to duplicate shading on the substitute form.

## Printers

Print all substitute forms on laser printers. Do not use ink jet or dot matrix printers.

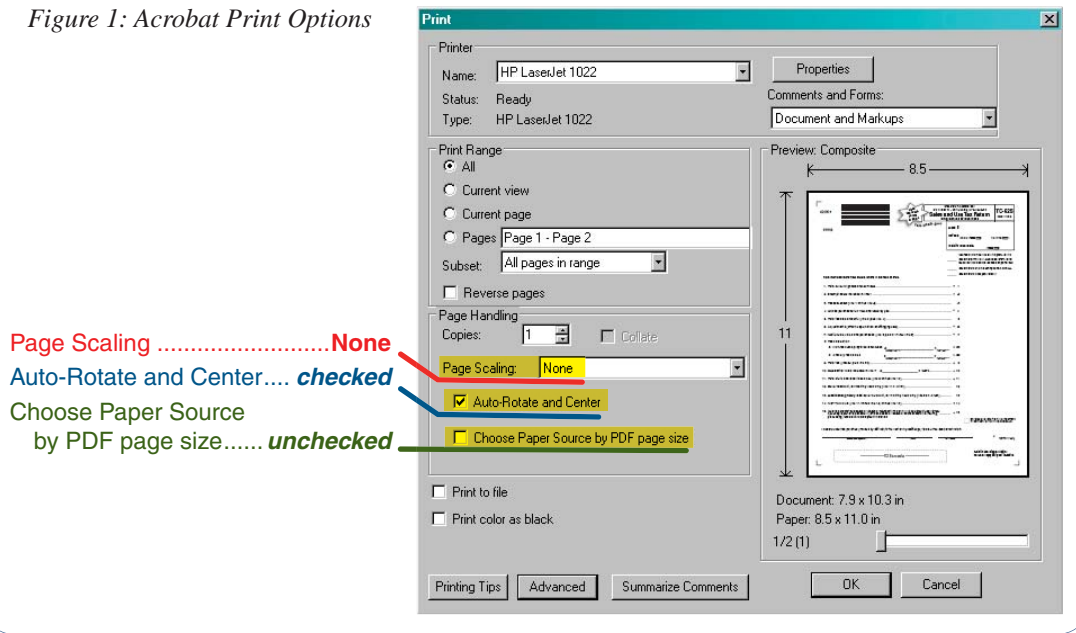
Print all Utah forms at 100 percent size. Do not scale.

Some printers may distort PDF files. To prevent your printer from distorting PDF files, 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

See *Figure 1*.

Figure 1: Acrobat Print Options



We will reject forms that are scaled or distorted, or printed in any way that makes them difficult to process on our automated equipment.

## Margins

Margins on substitute forms must match the margin size of the official forms. Margins are generally 1/2 inch.

## Special Symbols and Line Numbers

Many Tax Commission forms include special symbols and line numbers. Substitute forms must include these symbols and line numbers.

Common Utah form symbols include a bullet or dot ( • ), an asterisk ( \* ) and an arrow ( ⇨ ) printed near data fields.

Individual income tax forms also include a smiling face ( ☺ ) and a frowning face ( ☹ ) symbol. You may use a bullet in place of the face symbols.

## Paper

You must print substitute forms on 20 to 24 pound standard white bond, non-glossy paper. Avoid using recycled paper.

The paper size must be the same as the original form.

## Two-Sided Forms

When a two-sided form contains only instructions on the back side, you do not need to submit the instructions for approval or file the instruction side with the form.

When the back side of a form is a continuation of the form or includes other data/information fields, submit the copied or substitute form as two one-sided pages. Each side is treated as a separate form and must be separately approved. Submit both sides at the same time and in the same page order as the official form.

## 1D Barcoded Utah Tax Returns

Utah sales tax returns (TC-62 series) have a 1D barcode and must pass both substitute forms and 1D barcode testing.

See the 1D barcode specifications in *Appendix 2* of this publication.

## 2D Barcoded Returns Now Obsolete

Utah no longer uses 2D barcoded individual income tax returns, effective with the 2010 return.

## OCR Requirements

Some Utah returns are processed using Optical Character Recognition (OCR). Substitute forms must meet strict requirements to ensure accurate OCR reading of the variable data.

Since OCR forms are optically read on high-speed scanners, photocopies are not allowed. Always file original forms.

The location of all OCR-readable fields must appear in the same exact location as the original form. We may reject forms that do not comply and return them to the taxpayer and/or preparer for correction and resubmission.

## Anchors

Some optically-scanned forms have fixed anchor marks (L-shaped brackets) printed in the corners of the form. The anchors on substitute forms must be the same size and placed exactly as they appear on the original form.

The anchor is an angled bar formed by the intersection of one horizontal and one vertical line of 3-point (3/72") thickness and approximately one-quarter inch length on each side. Do not print anything within 1/4" of any anchor.

## Form Identification Number

At the top left of a scanned form is a five-digit form identification number. The form identification number must be printed on substitute forms in the exact location and in the exact font and size as on the original form.

## Amount and Response Fields

On some Tax Commission forms, dollar amounts and query responses are entered in fields underscored with thin lines. You do not need to include these lines in the scannable forms you design that will be completed using computer software. The amount or response must be printed within the dimensions of the field in 10- to 12-point Courier (10 cpi) font, with all alpha characters in upper-case (capital) letters.

## Amount Fields

Enter amounts on scannable forms without any commas.

Negative amounts or losses must be preceded by a minus sign (-). Do not use parentheses or brackets.

You must include pennies in the amount fields on sales tax and withholding tax forms. Use a decimal to separate dollars from cents in the entries (i.e., 1234.56 or 1234.00).

## Account Number Fields

Account numbers entered in a scannable field on a form should be entered without any hyphens. If the account number is on a schedule, the number may be printed with or without the hyphens.

## Date Fields

Enter dates in scannable form fields as numbers with slashes. Example: for a field showing mm/dd/yyyy, enter Jan. 31, 2011 as 01/31/2011; for a field showing mm/dd/yy, enter Jan. 31, 2011 as 01/31/11.

## Response Mark Fields

Some forms require a response to a question or condition. Use a single upper-case "X" to indicate a response in an optical mark field, with one blank character immediately preceding and one blank character immediately following the mark. If a field is not applicable, leave the entire field blank.

- Nothing except the OCR scan line must be printed in the bottom 1" of the coupon.

When submitting coupons or forms with coupons for approval, you must submit one blank form and five filled-in samples with different variable data (except the test account number) — see below for testing on our automated equipment.

## Test Account Number

**You must use the test account number shown in *Appendices 3, 4, 6, and 10* of this publication when submitting substitute forms for approval. Using any other account number will cause the test to fail.**

## Return Mailing Addresses

The Tax Commission uses a unique Zip+4 mailing address for each tax type or application. The correct mailing address for each tax is found on the form itself or in the instructions for that form or application.

## Approval Process

Generally, you must submit one blank form and one filled-in sample with variable data for approval testing. However, if the form contains a coupon or a 1D barcode, you must submit five filled-in samples. These samples must contain different variable data (except using the same test account number — see above) and meet the specifications in *Appendices 2, 3, 4, 6, 7 or 9*, whichever applies.

**Note: A Utah form that does not change from one year to the next and was approved previously does not need to be resubmitted for approval.**

You may submit samples by mail, fax or email (in PDF format).

Coupons that require scan lines but are submitted without test scan lines will not be approved.

Approvals (or non-approvals) are generally faxed or emailed back to the submitter. If no fax number or email address is given, a written response will be sent.

Submit substitute forms to:

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

Telephone 801-297-7715  
Fax 801-297-3502

Email: [wrwebb@utah.gov](mailto:wrwebb@utah.gov)

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

To speed the approval process, you should submit substitute forms as you develop them — do not hold them until all forms are finished. Submit all pages of the same form at the same time.

After we receive your substitute form, we will:

- verify compliance with all guidelines, including special symbols, format and data placement;
- test 1D barcode, bar patch and scan lines for machine readability (if applicable);
- test OCR data readability; and
- notify you of the results of the review.

## Standards for Substitute Coupons

Some forms include payment coupons. To be approved, substitute coupons must meet the following conditions:

- Perforations (when required) or cut lines must be in the same location as on the original. 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.
- Any coupon or form containing a coupon MAY NOT be photocopied.
- Each payment coupon must include a readable OCR scan line containing account and period information, unless noted otherwise.

See *Scan Line Specifications* in this publication:

- *Appendix 3* for Utah sales tax coupons
- *Appendix 4* for Utah withholding tax coupons
- *Appendix 6* for Utah corporation and partnership tax coupons
- *Appendix 7* for Utah fuel tax coupons
- *Appendix 9* for other Utah tax coupons

**Software that produces a substitute OCR scan line must have the ability to recreate the scan line to exact specifications on each substitute form generated by each user.**

If a form is **not approved**, we will identify the problems and help you correct them. Once you have corrected the errors, you must resubmit the form for another review.

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

A form is **approved** only if it meets all substitute form guidelines.

We do not approve “draft” versions of forms.

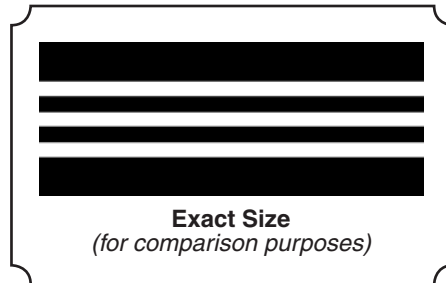
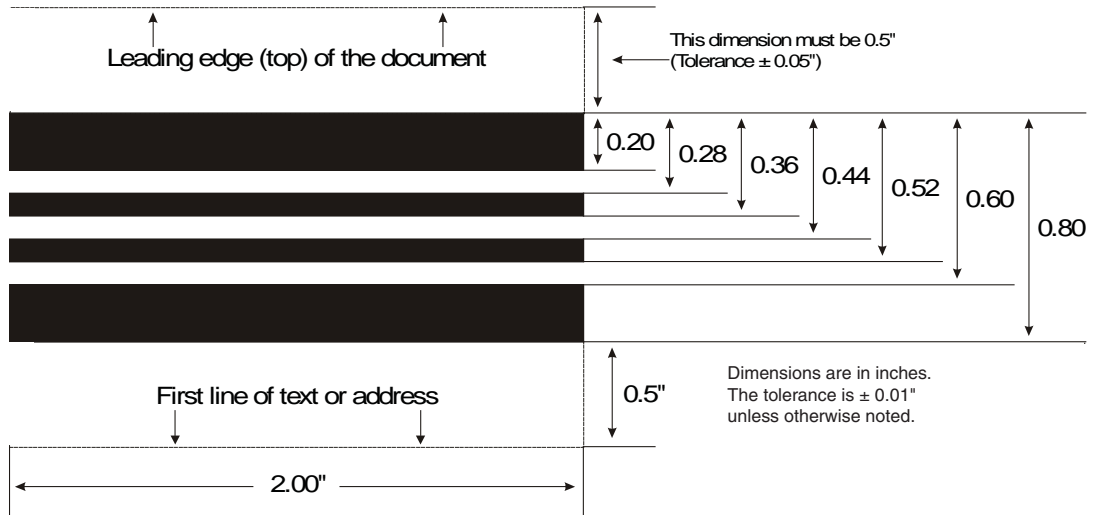
**If you use non-compliant or unapproved forms, we may notify the developer, preparer and/or taxpayer, instructing them to re-file on official forms or approved substitutes. We may assess a \$50 penalty for each non-compliant or unapproved form filed.**

## Checklist for Submitting Substitute Forms

When submitting substitute forms for approval, be sure to check each of these items (where applicable):

- Submission includes one blank form and one filled-in form.
- Submission includes five filled-in forms with different variable data (but same test account number) if submitting forms with 1D barcodes or with coupons that include a scan line.
- Coupon scan lines are printed in OCR-A 12-point font.
- All coupon scan line check digits have been verified.
- Your vendor name or your four-digit vendor code is on each form.
- Bar patches on forms match the sample in this publication.
- Coupons or returns with a 1D barcode have the correct test account number.

# APPENDIX 1: Bar Patch Specifications (Patch 2 Code)



# APPENDIX 2: 1D Barcode Specifications for Sales Tax Returns (Code 39)

Utah sales tax returns include a 1D barcode which contains demographic information for the taxpayer. The barcode is scanned by automated processing systems.

The 1D barcode must use the Code 39 font.

## Barcoded Forms

The 1D barcode is printed on the following Utah sales tax forms:

- TC-62F — *Restaurant Tax Return*
- 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*

## Data in the 1D Barcode

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

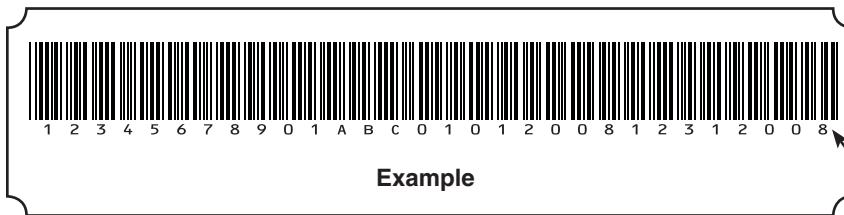
- **Taxpayer's Utah sales account/license number**  
First 14 characters, left-justified (no hyphens).  
Use test account number "12345678002STC" on substitute form submissions.
- **Beginning date of the tax period**  
Next 8 digits of MMDDYYYY (no hyphens or dashes)
- **Ending date of the tax period**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

## Dimensions and Placement

The dimensions and placement of the 1D barcode on substitute sales tax forms must match official forms exactly.

**Dimensions** .406 inches high  
4.188 inches long

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



Printing characters beneath the barcode is optional.

# APPENDIX 3: Scan Line Specifications for Utah Sales Tax Coupons

See Appendix 4 for Scan Line Specifications for Utah Withholding Tax Coupons.

See Appendix 5 for Calculating Check Digits for Utah Sales and Withholding Tax Coupons.

See Appendix 6 for Scan Line Specifications for Utah Corporation Tax Coupons

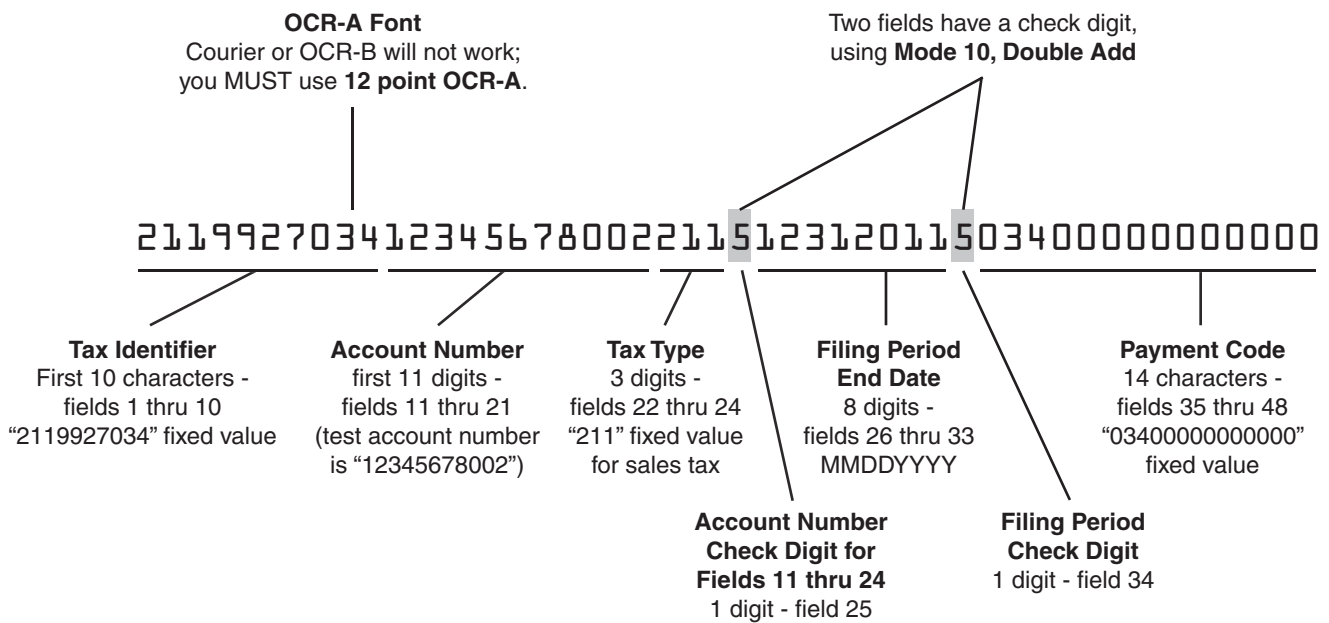
See Appendix 7 for Scan Line Specifications for Utah Fuel Tax Coupons.

See Appendix 8 for Calculating Check Digits for Utah Corporation and Fuel Tax Coupons.

See Appendix 9 for Scan Line Specifications for Other Utah Tax Coupons.

See Appendix 10 for Calculating Check Digits for Other Utah 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:

2119927034123456780022115123120115034000000000000

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

## Special Instructions for Refund Coupons

When preparing substitute sales tax refund coupons, follow the instructions above to create the scan line, but use the following **tax identifier** in fields 1 thru 10:

### TC-62N, Utah Sales Tax Refund Request

"2389900034" fixed value

2389900034123456780022115033120099034000000000000

# APPENDIX 4: Scan Line Specifications for Utah Withholding Tax Coupons

See Appendix 3 for Scan Line Specifications for Utah Sales Tax Coupons.

See Appendix 5 for Calculating Check Digits for Utah Sales and Withholding Tax Coupons.

See Appendix 6 for Scan Line Specifications for Utah Corporation Tax Coupons

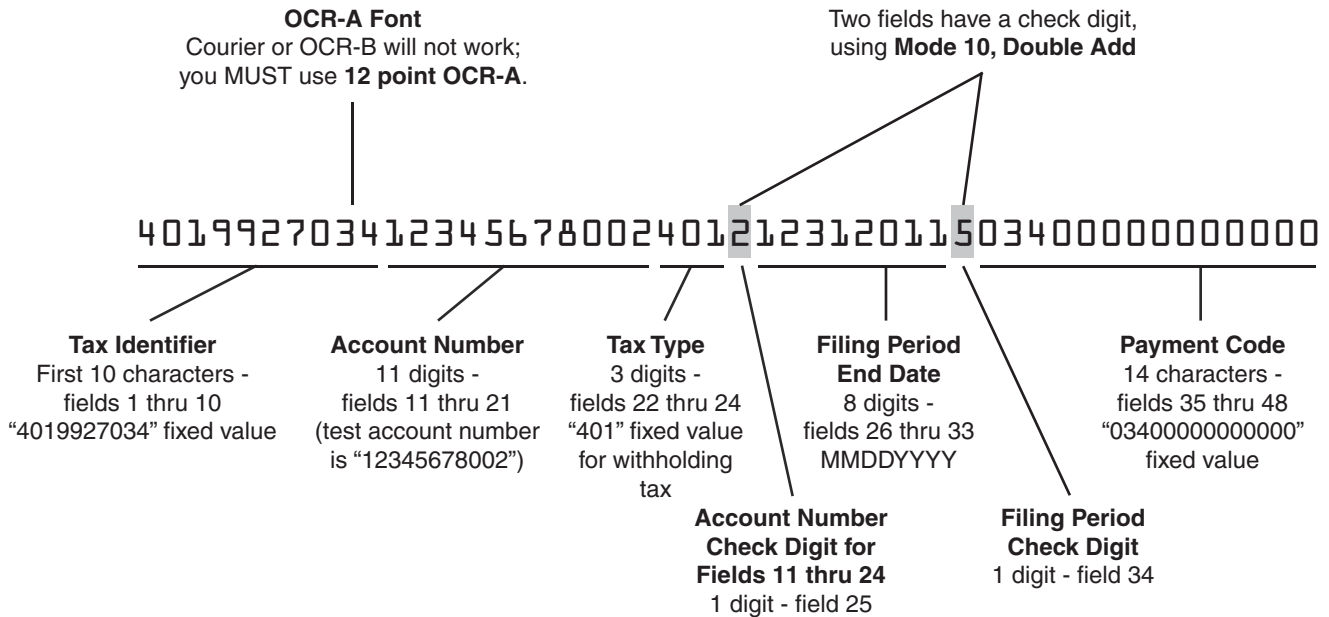
See Appendix 7 for Scan Line Specifications for Utah Fuel Tax Coupons.

See Appendix 8 for Calculating Check Digits for Utah Corporation and Fuel Tax Coupons.

See Appendix 9 for Scan Line Specifications for Other Utah Tax Coupons.

See Appendix 10 for Calculating Check Digits for Other Utah 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:

401992703412345678002401212312011503400000000000

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

# APPENDIX 5: Calculating Check Digits for Utah Sales and 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 sales tax and 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 last three alpha characters of the account number in the scan line with the following:

- “211” for sales tax coupons
- “401” for withholding tax coupons

Replace the alpha characters in the scan line only. Print the actual letters 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	2	1	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	4	1	2	
4	Total of all numbers on line 3 – all columns	65														
5	Right-most digit of line 4	5														
6	Check digit – subtract number on line 5 from “10”	5														

**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 6: Scan Line Specifications for Utah Corporation and Partnership Tax Coupons

See Appendix 3 for Scan Line Specifications for Utah Sales Tax Coupons.

See Appendix 4 for Scan Line Specifications for Utah Withholding Tax Coupons.

See Appendix 5 for Calculating Check Digits for Utah Sales and Withholding Tax Coupons.

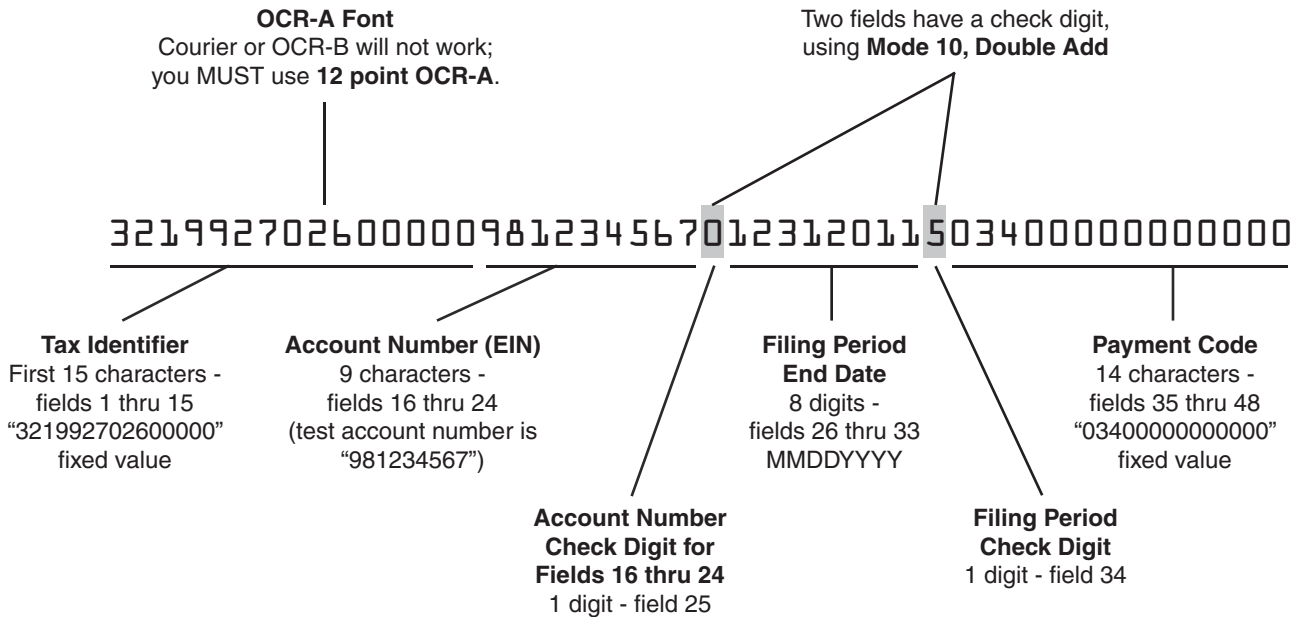
See Appendix 7 for Scan Line Specifications for Utah Fuel Tax Coupons.

See Appendix 8 for Calculating Check Digits for Utah Corporation and Fuel Tax Coupons.

See Appendix 9 for Scan Line Specifications for Other Utah Tax Coupons.

See Appendix 10 for Calculating Check Digits for Other Utah 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. Nothing except the scan line should be printed in the bottom 1" of the form.



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

3219927026000009812345670123120115034000000000000

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

**Use this scan line format for all corporation and partnership coupons (i.e., estimated prepayments, return payments and extension payments).**

# APPENDIX 7: Scan Line Specifications for Utah Fuel Tax Coupons

See Appendix 3 for Scan Line Specifications for Utah Sales Tax Coupons.

See Appendix 4 for Scan Line Specifications for Utah Withholding Tax Coupons.

See Appendix 5 for Calculating Check Digits for Utah Sales and Withholding Tax Coupons.

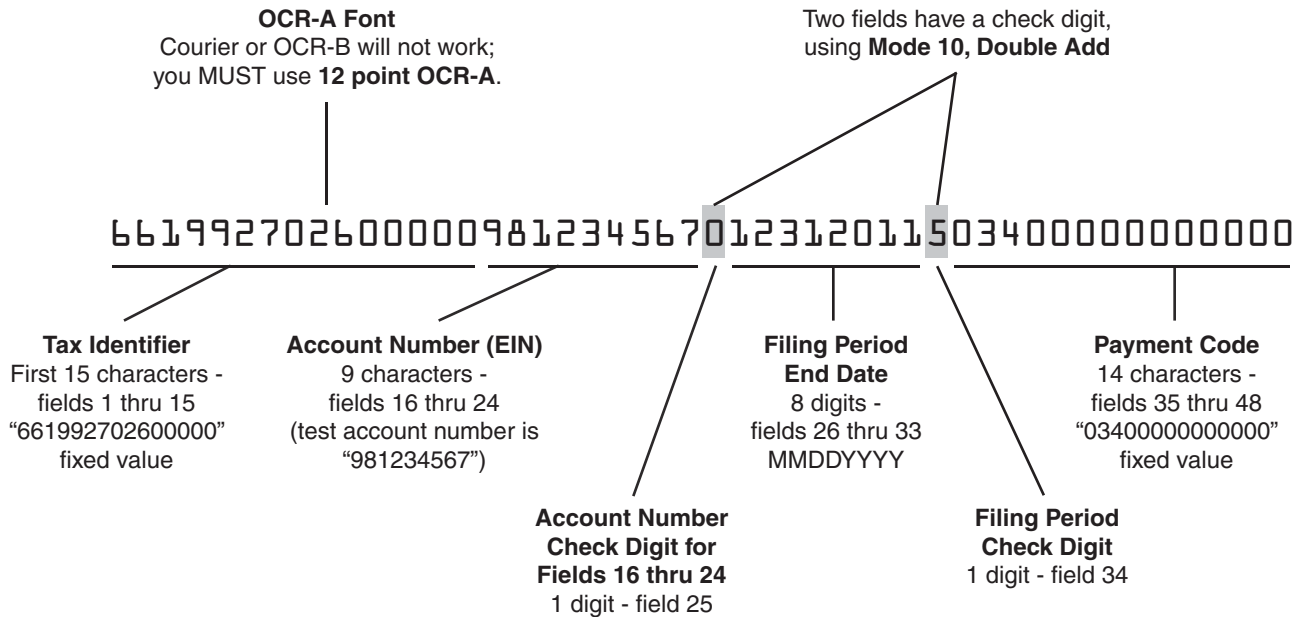
See Appendix 6 for Scan Line Specifications for Utah Corporation Tax Coupons

See Appendix 8 for Calculating Check Digits for Utah Corporation and Fuel Tax Coupons.

See Appendix 9 for Scan Line Specifications for Other Utah Tax Coupons.

See Appendix 10 for Calculating Check Digits for Other Utah 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. Nothing except the scan line should be printed in the bottom 1" of the form.



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

6619927026000009812345670123120115034000000000000

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

## APPENDIX 8: Calculating Check Digits for Utah Corporation and Fuel Tax Coupons

The check digit for the account number is calculated using MOD 10, Double Add, Product Addition with weights of “2-1-2-1” applied left to right. The check digit for the filing period end date 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 corporation or fuel tax account number (EIN) only.
2. Use Table #2 to calculate the check digit for the filing period end-date only.

**Table #1 – 9-Digit Corporation or Fuel Tax Account Number (EIN)**

<b>Line No.</b>	Enter the account number (EIN) on line 1, starting in the far left column, 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 – EIN (9 digits)									
2	Multiplier	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”									

### 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) 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 (EIN) on line 1, starting in the far left column, 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 – EIN (9 digits)	9	8	2	2	3	4	5	6	7	
2	Multiplier	2	1	2	1	2	1	2	1	2	
3	Line 1 times line 2 – each column	18	8	4	2	6	4	10	6	14	
4	Total of all numbers on line 3 – all columns	72									
5	Right-most digit of line 4	2									
6	Check digit – subtract number on line 5 from “10”	8									

**Table #2 – Filing Period End Date**

<b>Line No.</b>	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 9: Scan Line Specifications for Other Utah Tax Coupons

See Appendix 3 for Scan Line Specifications for Utah Sales Tax Coupons.

See Appendix 4 for Scan Line Specifications for Utah Withholding Tax Coupons.

See Appendix 5 for Calculating Check Digits for Utah Sales and Withholding Tax Coupons.

See Appendix 6 for Scan Line Specifications for Utah Corporation Tax Coupons

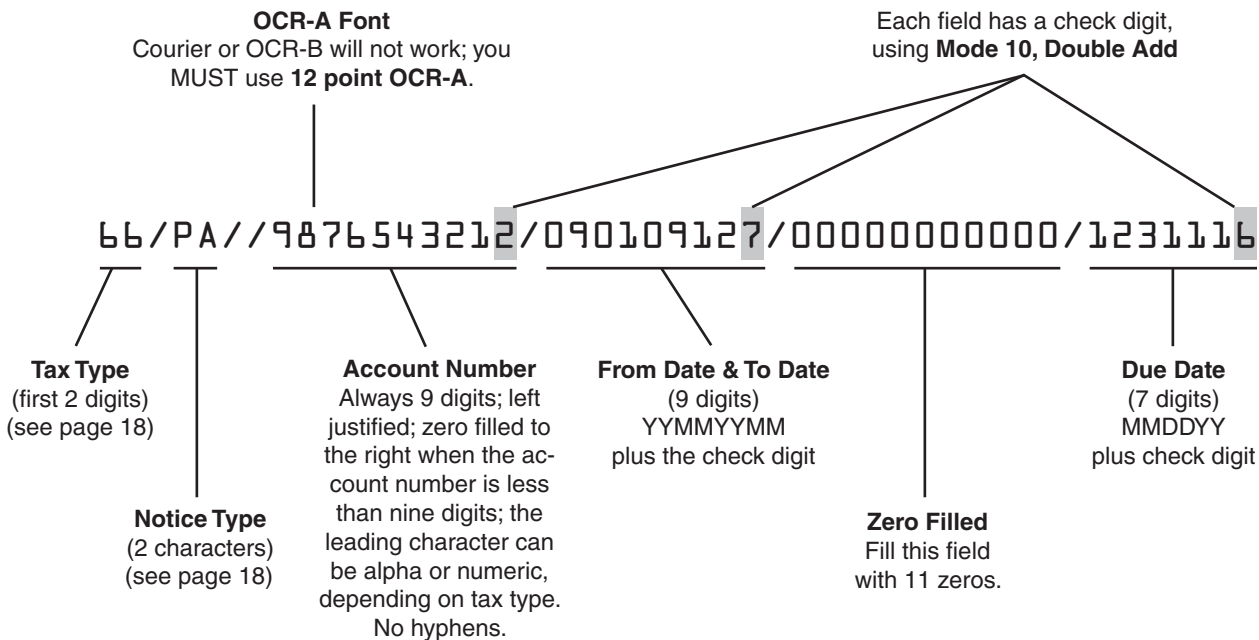
See Appendix 7 for Scan Line Specifications for Utah Fuel Tax Coupons.

See Appendix 8 for Calculating Check Digits for Utah Corporation and Fuel Tax Coupons.

See Appendix 10 for Calculating Check Digits for Other Utah 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.

**Note:** These are general specifications, and do not apply to all tax types. Please refer to official Tax Commission forms to ensure accuracy.



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

66/PA//9876543212/090109127/000000000000/1231116

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

# APPENDIX 10: Calculating Check Digits for Other Utah Tax Coupons

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

1. Use Table #1 to calculate the check digit for the account number only.
2. Use Table #2 to calculate the check digit for tax periods and due dates only.

Multiply each digit on line 1 separately by its multiplier on line 2 and enter the result on line 3. If the result is a two-digit number, add the individual digits together and enter the sum on line 4 (e.g., for the number 14, add 1 and 4 for a result of 5 on line 4).

**Table #1 – Account Numbers Only**

<b>Line No.</b>	Enter the account number on line 1, starting in the far left column, no hyphens. If the account number is less than nine digits, enter zeros to fill in the right fields. The first character of the account number (whether alpha or numeric) is ignored in the calculation.										
1	Account number										
2	Multiplier	N/A	2	1	2	1	2	1	2	1	
3	Line 1 times line 2										
4	Add all individual digits in each column of line 3										
5	Total of line 4 – all columns										
6	Right-most digit of line 5										
7	Check digit – subtract number on line 6 from “10”										

**Note:** The first (left-most) character or digit of the account number is ignored in this calculation.

**Examples for line 4:**

- 6 (on line 1) times 1 (on line 2) equals 6 on lines 3 and 4
- 8 (on line 1) times 2 (on line 2) equals 16 on line 3; 1 plus 6 equals 7 on line 4
- 0 (on line 1) times 1 or 2 (on line 2) always equals 0 on lines 3 and 4

**Note:** If the number on line 5 of the check digit calculation is a multiple of 10, the check digit is “0.”

**Example Using Table #1**

<b>Line No.</b>	Enter the account number on line 1, starting in the far left column, no hyphens. If the account number is less than nine digits, enter zeros to fill in the right fields. The first character of the account number (whether alpha or numeric) is ignored in the calculation.										
1	Account number	Y	1	2	3	4	5	0	0	0	
2	Multiplier	N/A	2	1	2	1	2	1	2	1	
3	Line 1 times line 2		2	2	6	4	10	0	0	0	
4	Add all individual digits in each column of line 3		2	2	6	4	1	0	0	0	
5	Total of line 4 – all columns	15									
6	Right-most digit of line 5	5									
7	Check digit – subtract number on line 6 from “10”	5									

**Table #2 - For Tax Periods and Due Dates Only**

Line No.	Enter the Tax Period (YYMMYYMM) or Due Date (MMDDYY) on line 1, left justified with zeros to fill in the right fields.									
1	Number to calculate check digit									
2	Multiplier	2	1	2	1	2	1	2	1	
3	Line 1 times line 2									
4	Add all individual digits in each column of line 3									
5	Total of line 4 – all columns									
6	Right-most digit of line 5									
7	Check digit – subtract number on line 6 from “10”									

**Note:** If the number on line 5 of the check digit calculation is a multiple of 10, the check-digit is “0.”

**Scan line example:**

The scan line for a self-insurer (tax type = 73, notice type = PA, test account number = 987654321) for the period January 2011 through December 2011 (1101111), due Jan. 31, 2012 (013112), would be:

73/PA//9812345672/110111129/000000000000/0131128

# APPENDIX 11: Criteria for Preparing Other Utah Tax Coupons with Scan Lines (except sales, withholding and fuel tax)

## Tax Type Code <sup>1</sup>

The first field of the scan line is a tax type code that designates to which tax the payment or coupon applies. The following list shows the most commonly used tax types, but is not all-inclusive. The list is subject to change.

## Notice Type <sup>2</sup>

The second field of the scan line is a notice type code used to designate the type of document being filed, i.e., return (RT), payment (PA), prepayment (PP) or refund (RF). The following list shows the acceptable notice types for each tax type.

## Test Account Number <sup>3</sup>

The third field of the scan line is the account number. When submitting substitute returns with coupons or coupons alone for approval, please use the test account number designated below for the specific tax type.

**Note: The use of other account numbers (other than the test account number) on submitted test samples will be rejected and returned for correction and resubmission.**

<b>Tax Type</b>	<b>Form</b>	<b><sup>1</sup> Tax Type Code</b>	<b><sup>2</sup> Notice Type</b>	<b><sup>3</sup> Test Account #</b>
Beer Tax	TC-386	83	PA (payment)	981234567
Emergency Services Telephone Fee	TC-29	26	PA (payment)	981234567
Insurance Premium Tax	TC-49	72	PA (payment)	981234567
	TC-670	72	PA (payment)	981234567
Lubricating Oil Fee	TC-535	20	PA (payment)	981234567
Multi-Channel Video & Audio Service Tax	TC-64	27	PA (payment)	981234567
Municipal Energy	TC-62E	22	PA (payment)	981234567
Municipal Telecommunications License Fee	TC-34	29	PA (payment)	981234567
Radioactive Waste	TC-171	28	PA (payment)	981234567
	TC-420	73	PA (payment)	981234567
Self-Insurers (annual)	TC-420B	73	PA (payment)	981234567
Sexually Explicit Business and Escort Service Tax	TC-63	77	PA (payment)	981234567
Tobacco Products Tax	TC-553	53	PA (payment)	981234567

## For Your Information – the following coupons do NOT have scan lines

<b>Tax Type</b>	<b>Form</b>
Brine Shrimp Royalty Statement	TC-23
Inheritance Tax Return	TC-44R
Partnership Tax Payment	TC-544
Individual Tax Prepayment	TC-546
Income Tax Payment Coupon	TC-547
Fiduciary Tax Prepayment	TC-548
Fiduciary Tax Payment Coupon	TC-549
Annual Withholding Tax Reconciliation	TC-941R