



2005 Personal Income Tax Software Developer's Guide

Note: This document is based on 2005 Forms dated 12/02/2005

Part 1

- General Information
- Tables
- Data Specifications
- 2005 Forms and Schedules Changes
- Contacts
- Document Revisions

Tax Year 2005 Processing Year 2006

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Because of sizing issues when converted to PDF format, the data layouts are a separate document.

Introduction

The Commonwealth of Massachusetts, Department of Revenue (DOR) will be accepting 2-D barcodes on the Massachusetts Resident Income Tax return Form 1 with Schedules B, C, CB, D, E, INC, X/Y & Z/DI and Massachusetts Nonresident Income Tax return Form 1 NR/PY with Schedules B, C, CB, D, E, INC, X/Y Z/DI, NTSL-NR & F for tax year 2005.

Failure to produce a 2D barcode on third party returns may result in taxpayers having their returns rejected and the imposition of penalties for noncompliance. See section "Changes to 2005 Massachusetts Income Forms and Schedules" for more information.

See Technical Information Release TIR-04-30 for information on Electronic Filing requirements for Income Tax Taxpayers.

All vendors must use the transparent films and the attached tables to determine field sizes and locations. Do not use the "Red" DOR published forms for anything more than general information. The "Red" forms have more text requirements than the vendor version. Also, a physically larger data area to accommodate handwriting means smaller data fields than the films. This significantly changes the appearance relative to the vendor version of the forms.

The Resident Form 1 layout contains select data from the Resident Form 1 Return, Schedule X/Y, Z, Schedule B, Schedule D and Schedule CB. The Nonresident Form 1 (NR/PY) layout contains select data from Schedule X/Y, Z, Schedule B, Schedule D, Schedule NTSLNR and Schedule CB.

The software must advise taxpayers to review their entire return for accuracy and completeness, paying close attention to:

- Carryover of data from schedules to the form especially if a schedule was added to the return subsequent to the initial return being prepared
- Social Security number correctness
- Name and Address information correctness
- If name and address has changed from the prior filing season, the name and address changed box must be checked

For those returns prepared by someone other than the taxpayer, PTIN & EIN identifying the paid preparer are mandatory. The software geared towards professionals must insure that paid preparer information has been entered prior to printing.

The Department has experienced problems with taxpayer address information being incorrectly presented; specifically, the misuse, of the "Care-of" data field. Please review Taxpayer Registration Rules outlined later in this document; which include samples.

The software must ensure that Name, Address and Social Security information is present prior to printing the return¹.

Also, the software must contain a brief explanation of what a 2-D barcode is and inform taxpayers that any changes made to a return after printing will not be reflected in the 2-D barcode unless they

¹ Rules governing the fields associated with name and address can be found in the section labeled as Taxpayer Registration Rules.

print a new return. Handwritten changes on computer-generated returns are not acceptable and will be given lowest priority within the data workflow. Failure to print a new return after making changes will severely impact DOR processing and introduce errors.

The software must ensure the timely update of 2D encoded data especially in the scenario of multi-pass data entry². Form M-2210, Form M-4868 & Schedule D-IS is not included in the 2 Dimensional barcode solution; if required, these forms must be included in the documentation sent to the Department as part of the annual Income Tax filing.

Our electronic filing specifications have not changed; they still include the W-2 and 1099 forms. If the taxpayer prints the return, the Schedule INC should print. If the return is sent electronically, the W-2 and/or 1099 forms should be in the same format that you have sent to us in the past³.

A special note to those vendors participating in both Massachusetts Personal Income and Corporate Excise Tax 2D filing solutions: There is fundamental difference between the two filing solutions. That is, Corporate Excise 2D barcodes appear on every page of each form and schedule. However, Personal Income 2D barcodes appear on page one of every form and schedule.

Quality Assurance

The software must ensure that printed data and encoded data in the 2-D barcode are an exact match, except where noted in this document. Any updates to data must be reflected in the 2D barcode prior to a return being printed. This becomes especially important when a return is updated after its initial creation. Changes to any document within a return must flow to every other area of the return, as appropriate. For example, a W2 arriving late to the taxpayer could necessitate an update to the Schedule INC, Form 1 and Schedule CB. A substantial increase in income could negate a schedule CB credit eligibility.

This example also serves to illustrate the importance of reprinting and subsequently filing an updated return in its entirety. In the example, if a new schedule CB was not reprinted and submitted to the Department, the return would fail our validation process requiring a "Post Audit" review of the return. To help identify this type of scenario, the print date and time should be produced at the bottom of each page of every document of the return. Date format is discretionary upon the vendor. The location is to be at row 62, beginning at column 15. There must not be a user option to shut the timestamp off.

General Specifications

Alphanumeric Data	Only 1 space between characters for word separation Left justified
Numeric Data	Whole dollar only, Rounded, Right justified Use whole dollar format
Negative Numbers	Leading dash (-), floating
Unused Data	No Zero fill, No Blank fill
Paper size	8 1/5" x 11"
Orientation	Portrait
Printing	Single-Sided

² See Quality Assurance section later in this document.

³ See the electronic filing specification document for more information on ELF requirements.

	12 Point
	10 Pitch
	Courier
	Upper Case only text
	½ inch margin – sides, top and bottom
Lines per Vertical inch	6 (1/16 th of an inch)
Characters per Horizontal inch	10 (1/10 th of an inch)
Paper weight	20 lb Bond minimum (non-recycled)
Paper Color	White
Print Color	Black
Print area Horizontal – first	Row 4
Print area Horizontal – last	Row 63
Print area Vertical – first	Column 6
Print area Vertical – last	Column 81
Prohibited	Shading
	Screens in the text area
	Reverse Characters (white on black background)
	Rotated text (Landscape printing)
	Logos and Seals
	No Dollar signs in Numeric fields
	No Commas in Numeric fields
	No Decimal Points
	No Pennies
	No parentheses to represent Negative numbers
	No text in Numeric fields (such as “None”)

The Department realizes that some specifications, such as paper and ink, are beyond the control of vendors. However, these specifications are critical to the successful implementation of the product and should be communicated to your customers.

Mailing Instructions

Refund Returns	Massachusetts Department of Revenue PO Box 7001 Boston, MA 02204-7001
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Payment Returns	Massachusetts Department of Revenue PO Box 7002 Boston, MA 02204-7002
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NOTE:

*It is imperative that **ALL** 2D barcoded personal income tax returns be sent to applicable P.O. box mentioned above. **ALL** 2D barcoded returns sent to these P.O. boxes are prioritized.*

A 2D barcoded personal income tax return that is sent to any other Mass DOR P.O. box will be subject to delays in processing.

PDF417 Suggested Specifications⁴

Encode type	Normal PDF417
DPI	300 dpi
Pixel shaving	ON
Code word count	Variable
Encryption	
Error Correction Level	4
Mils	10.0
Data Columns	Variable
Module Aspect Ratio	2.00 : 1
Data Rows	Variable
X Dimension	3
Location	Reserved area top right corner of the forms
Reserved space	3.75" x 1.5"
Max Characters	1500
Field Delimiter	Carriage Return
End of File Delimiter	“*EOD*”

1. PDF 417 has error detection and correction capabilities. The more error correction is used, the less data can be communicated in the barcode. With respect to data capture, you either get 100% or nothing. Complete barcode read failures are very uncommon. The tax Application Programming Interface (taxAPI) sets parameters for correction/detection. These parameters should be observed and not altered.
2. Based on the experience of previous filing seasons of 2-D barcode use, and due to the low level of deterioration of tax returns (compared to high media-abuse environments) the error correction level in the current market-provided DLL is set to level 4.
3. A general rule that can be used to determine if a printer is capable of producing a 2-D barcode is if the printer can produce a graphic such as a tax agency seal or business logo, then the printer should be capable of producing a 2-D barcode that can be scanned.
4. Pixel shaving is a technique that produces higher-quality barcodes when printed on lower-quality equipment like inkjet printers. Pixel shaving will result in improved read rates. In the DLL, pixel shaving will always be turned on.
5. Increasing the x (horizontal) dimension of the barcode elements from the minimum of 7.5 mils to the maximum of 25 mils will produce the most readable barcodes, especially on low quality ink/bubble jet printers. Whenever possible, software vendors will create a barcode that uses the largest possible x element value for the given space.
6. Users are advised that stretching or scaling the barcode (via copying the paper media or the like) changes its integrity and worsens readability; it should not be employed.
7. 2-D barcodes should never be rotated. Rotating a 2-D barcode increases processing difficulty and introduces the risk of errors. Since PDF-417 barcodes are read in both the x (horizontal) and y (vertical) directions on a portrait page, rotating them from their natural position can render the barcode unscannable.

⁴ Also see Tax Forms Processing – 2D Barcoding Standards: Section 3 as found at WWW.NACTP.ORG.
12/15/2005
Rev 2005-3.0

1 Dimensional Barcode layout

The 1-D barcode of twelve characters plus leading and trailing asterisks is described here⁵.

112233345555

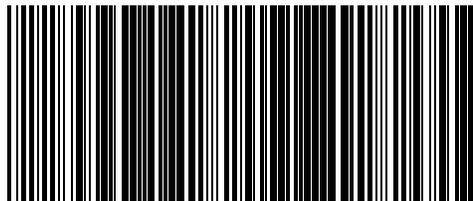
Field	Name	Characters	Value	Misc.
1	State ID	2	"MA"	
2	Year	2	"05"	
3	Form ID	3	Standard MASSTAX values.	See Table 3 for complete list of Form IDs
4	Page Number	1	Page number for form or schedule.	Physical page
5	Vendor ID	4	Company ID assigned by NACTP to Form Creator	See Table 1 for complete list of Vendor codes

The following are the 1-D parameters:

1. Code: 39 symbology
2. Twelve characters⁶
3. Ratio: 2.5:1 wide narrow
4. Height: One inch
5. Length: 2 1/2 inches.
6. An alphanumeric version of the 1-D barcode must appear in the exact position specified on the record layout.⁷
7. "X" dimension (the narrowest bar and/or space) must be at least 1.5 pts (approximately 20 mils or 3/144 ")
8. Each bar in the barcode must be solid. Streaks in the barcode are unacceptable.
9. A 1/4" quiet zone around the barcode must be maintained (the bottom edge can have one print line (approximately 3/16") of space below it)

The following barcode represents a potential 1-D barcode for the 2002 Form 1 (DOR hand-printed version).

MA020011M001



⁵ The Asterisks are not part of the 1-D value, but part of the Code 39 characteristics.

⁶ This does not include the start and stop asterisk

⁷ See pdf for exact positioning. This is generally to the right of the form name.

Table 1: Vendor list with NACTP assigned vendor code

Vendor Codes by Company Name	
1099 Express	1129
1099 Pro	1094
AA Services	1098
Aatrix Software, Inc	1048
Access Indiana	1047
Accounting and Computer Technology	1133
Accountware	1049
AD Computer Corp	1118
ADP, Inc	1050
Advantage Payroll Tax	1084
Alerio	1127
Alpine Data	1011
American Management Systems. Inc	1012
AME Software Products, INC.	1090
Anexsys	1143
Arthur Andersen	1014
ATX Forms	1015
Automation Technology Computing, Inc.	1146
Back to Basics	1016
Block Financial	1017
Business Software	1018
CCH Inc	1019
Ceridian Tax Services	1051
CFS Tax Software, INC.	1086
CPA Software	1021
C & S Technologies	1096
Comerford & CO, CPAs	1106
Compco Assoc	1141
Computerized Planning Systems	1142
Cougar Mountain Software	1130
Creative Solutions	1022
D & P Payroll	1132
D.A. Bailey & Sons Publishing Co., Inc.	1052
DPC, INC	1137
DPJ Software	1144
Data Technology Group	1053
Deloitte & Touche Tax Technologies	1023
Drake Enterprises	1024
Dunphy Systems, Inc	1025
EASI	1105
EG Systems	1139
ExacTax	1026
EZ Laser Software Division of Rahill, LLC	1087
Federal Liaison Services (FLS)	1027
Federation of Tax Administrators	1028

FileSafe, Inc.	1126
Fileyourtaxes.com	1115
FinSys, Inc	1134
Fleet	1078
FormsPlus Software	1123
Freedom Group	1140
FreeTaxPrep.com	1081
Gardenville Community Center	1055
GaylerSmith	1083
Go Direct Mailing Services, Inc.	1119
Golden Rule Computer Systems	1136
GovConnect	1110
Grant Wood A.E.A.	1131
GTR Data, INC.	1088
H & R Block	1029
HD Vest	1080
Harbor Central.com	1074
Hatley Computer Company	1056
IDMS	1107
Imaging Business Machines	1111
Internet Tax Group	1079
Interpay	1070
Intuit	1030
J & M Business Service	1138
Jackson Hewitt Tax Service	1031
Jackson Insurance	1073
Lacerte Software Corp	1032
Lackner Group, Inc.	1147
LexisNexis	1128
Logicon	1082
MasterTax	1122
Medlin Accounting Shareware	1092
Micro Vision Software	1057
Microsoft	1033
Mitre Corp	1072
MYOB US	1112
NationTax Online	1077
Nelco	1034
Newport Wave , INC.	1100
No Limit Systems, LP	1113
NP Systems	1104
Orrtax	1035
PayChex	1124
Paycor	1121
PayCycle	1114
PC Software Accounting	1089
PDP Tax Service	1036
Parsons Technology	1058
Petz Enterprises, Inc.	1037
Plenary Systems, Inc.	1097

Price Waterhouse LLC	1059
PrimePay	1148
PRO Business	1060
RefundsNow/Republic Bank and Trust	1116
Rhodes Computer Software	1038
RIA	1062
Ron Callis CPA	1063
Sage BestSoftware	1117
Saxon Tax Software	1076
Second Story Software	1064
Spokane Computer, Inc.	1093
Stallion Software	2601
tax agency of New Mexico	1135
STF Service Corp	1039
Storen Tax Serice	1145
SunGard Bi Tech	1125
Suran Systems	1108
Tax Accounting Systems	1103
Taxbyte, Inc	1041
Tax Form Library	1065
Taxlink, Inc	1066
Tax Masters/Household Bank, FSB	1042
TaxShop	1071
Tax Simple, Inc.	1067
Taxware Systems	1068
Taxworks by Laser Systems	1043
Teamstaff, Inc/DSI Payroll Services	1091
TFP Data Systems	1095
TK Publishing, Inc	1044
Tri Tech Software Dev Corp	1069
Universal Software Solutions	1102
Universal Tax Systems, Inc	1045
VT State Housing Authority	1085
Versatile Group	1099
Vertex, Inc.	1120
Visual Forms	1100
AD Computer Corp.	1118

Vendor Codes by Assigned Number	
Alpine Data	1011
American Management Systems. Inc	1012
Arthur Andersen	1014
ATX Forms	1015
Back to Basics	1016
Block Financial	1017
Business Software	1018
CCH Inc	1019
CPA Software	1021
Creative Solutions	1022
Deloitte & Touche Tax Technologies	1023
Drake Enterprises	1024
Dunphy Systems, Inc	1025
ExacTax	1026
Federal Liaison Services (FLS)	1027
Federation of Tax Administrators	1028
H & R Block	1029
Intuit	1030
Jackson Hewitt Tax Service	1031
Lacerte Software Corp	1032
Microsoft	1033
Nelco	1034
Orrtax	1035
PDP Tax Service	1036
Petz Enterprises, Inc.	1037
Rhodes Computer Software	1038
STF Service Corp	1039
Taxbyte, Inc	1041
Tax Masters/Household Bank, FSB	1042
Taxworks by Laser Systems	1043
TK Publishing, Inc	1044
Universal Tax Systems, Inc	1045
Access Indiana	1047
Aatrix Software, Inc	1048
Accountware	1049
ADP, Inc	1050
Ceridian Tax Services	1051
D.A. Bailey & Sons Publishing Co., Inc.	1052
Data Technology Group	1053
Gardenville Community Center	1055
Hatley Computer Company	1056
Micro Vision Software	1057
Parsons Technology	1058
Price Waterhouse LLC	1059
PRO Business	1060
RIA	1062
Ron Callis CPA	1063
Second Story Software	1064

Tax Form Library	1065
Taxlink, Inc	1066
Tax Simple, Inc.	1067
Taxware Systems	1068
Tri Tech Software Dev Corp	1069
Interpay	1070
TaxShop	1071
Mitre Corp	1072
Jackson Insurance	1073
Harbor Central.com	1074
Eastman Kodak	1075
Saxon Tax Software	1076
NationTax Online	1077
Fleet	1078
Internet Tax Group	1079
HD Vest	1080
FreeTaxPrep.com	1081
Logicon	1082
GaylerSmith	1083
Advantage Payroll Tax	1084
VT State Housing Authority	1085
Stallion Software	2601
CFS Tax Software, INC.	1086
EZ Laser Software Division of Rahill, LLC	1087
TFP Data Systems	1095
GTR Data, INC.	1088
PC Software Accounting	1089
AME Software Products, Inc.	1090
Teamstaff, INC./ DSI Payroll Services	1091
Medlin Accounting Shareware	1092
Spokane Computer, INC.	1093
1099 PRO	1094
C & S Technologies	1096
Plenary Systems, Inc.	1097
AA Services	1098
Versatile Group	1099
Visual Forms	1100
Newport Wave, Inc.	1101
Universal Software Solutions	1102
Tax Accounting Systems	1103
NP Systems	1104
EASI	1105
Comerford & CO, CPAs	1106
IDMS	1107
Suran Systems	1108
Business Software, INC.	1109
GovConnect	1110
Imaging Business Machines	1111
MYOB US	1112
No Limit Systems, LP	1113

PayCycle	1114
Fileyourtaxes.com	1115
RefundsNow/ Republic Bank and Trust	1116
Sage BestSoftware	1117
AD Computer Corp.	1118
GO Direct Mailing Services, Inc.	1119
Vertex, Inc.	1120
Paycorp	1121
Master Tax	1122
FormsPlus Software	1123
PayChex	1124
SunGard Bi Tech	1125
FileSafe, Inc.	1126
Alerio	1127
LexisNexis	1128
1099 Express	1129
Cougar Mountain Software	1130
Grant Wood A.E.A	1131
D & P Payroll Service	1132
Accounting and Computer Technology	1133
Finsys, INC	1134
State of NM	1135
Golden Rule Computer Systems	1136
DPC, Inc	1137
J&M Business Service	1138
EG Systems	1139
Freedom Group	1140
Compco Associates	1141
Computerized Planning Systems	1142
ANEXSYS	1143
DPJ Software	1144
Storen Tax Service	1145
Automation Technology Computing, Inc	1146
Lackner Group, INC	1147
PrimePay	1148
BVS Corp	1149
Independent Systems and Programming, Inc.	1150
Reynolds and Reynolds	1151
Watauga Medical Center	1152
VB Systems	1153
HJP Associates, INC.	1154

Table 2: 2-D Barcode size and location

Form	Max Byte Per Form	Barcode Location	Total Barcode Per Return	Physical Pages	Max Number Form / Schedule per return
Form 1	1133	Form 1 Pg 1	1	2	1
Schedule INC	1028	Pg 1	As needed	1	As needed
Schedule C	432	Pg 1	As needed	2	As needed
Schedule D	208	Pg 1	As needed	1	1
Schedule B	318	Pg 1	As needed	2	1
Schedule D-IS	N/A	N/A	N/A	5	1
Schedule CB	167	Pg 1	As needed	1	As needed
Schedule E	198	Pg 1	As needed	1	1
Schedule X/Y	54	Pg 1	As needed	1	1
Schedule Z/DI	338	Pg 1	As needed	1	1
Form 1-NRPY	1353	Form-NRPY Pg 1	1	3	1
Schedule NTSLNR/F	263	Pg 1	As needed	1	As needed

Table 3: Form ID

The Form IDs below are used in both the 1-D barcode and the 2-D barcode header section.

Form	Form ID
Form 1	001
Schedule B	010
Schedule C	011
Schedule CB	026
Schedule D	012
Schedule E	013
Schedule D-IS*	027
Schedule X/Y	SXY
Schedule Z/DI	ZDI
Schedule INC	INC
Form 1 NRPY	006
Schedule NTSLNR/F	021
Form M-4868*	046
Form M-2210*	016

* Not currently part of the 2D solution.

Data Specifications

See specific form booklets for detailed line item instructions.

Form 1

The Form 1 layout has selected Form 1 data as well as Schedule X/Y, Schedule Z, Schedule B, Schedule D data and Schedule CB data. Only one Form 1 per Return Filing is allowed.

The value of accurate taxpayer name and address information is self-evident and as important is consistency. To that end, attached below are standard address abbreviations that are to be used when formatting BOTH print and 2D address fields.

Apartment, Suite, and Room numbers should be placed in the Apartment Number field. Acceptable values are numeric digits and alpha letters. DO NOT include the "Apt." prefix, pound signs (#), dashes or any other special characters. Please discontinue the practice of concatenating street address and apartment number values. When printing, the apartment number should be a separate field on the form now.

If the taxpayer or spouse is deceased, prefix the First Name field with the following text as appropriate. The text should be in all capital letters and, if need be, the first name would be truncated. Lastly, there is a space after the "F" in the word "OF" and the "R" in the word "OR".

- 'EST OF' for primary taxpayer if deceased (always)
- 'EST OF' for spouse is primary is also deceased (filing status "Joint" only)
- 'OR' for spouse if primary deceased and spouse NOT deceased (filing status "Joint" only)
- 'OR EST OF' for spouse if primary is NOT & spouse IS deceased (filing status "Joint" only)

In cases where a Decedent's Return is to be filed, the Claimant's Name must appear in the "Care-Of" line of the Address.

When filing a Joint return, the spouse's social security number must be present. In cases where the spouse is a Non-Resident Alien, use NRANRANRA as the social security number. If the spouse has applied for, but has not yet received a number, use APPAPPAPP as the social security number.

When filing "Married Filing Separate", the spouse's social security number must be present.

Line 8 has part A & B, which represents Unemployment and Mass State Lottery winnings. The data subtotals across to the Line 8 field.

If a deduction is not being taken on Line 13, the number of children MUST be zero or blank.

Care must be taken when programming the Rental Deduction amount, as the amount must be half the total rent for the year to a MAXIMUM of \$3,000.

In the event the taxpayer is eligible to take the "No Tax Status" designation, the remainder of the form MUST still be completed.

If the Earned Income Credit is not being taken, the number of children MUST be zero or blank.

If the taxpayer so chooses, an optional tax rate of 5.85% may be chosen. Field 81 must be filled in for this rate to be used. The default rate (currently 5.3%) will be taken if Field 81 is not filled in.

Form 1NRPY

The Form 1 NRPY layout has selected Form 1 NRPY data as well as Schedule X/Y, Schedule Z, Schedule B, Schedule D, Schedule NTSLNR and Schedule CB data. Only one Form 1 NRPY per Return Filing is allowed.

The value of accurate taxpayer name and address information is self-evident and as important is consistency. To that end, attached below are Standard Addressing abbreviations that are to be used when formatting the data for BOTH print and 2D encoded address fields.

For those vendors allowing Composite Returns to be filed using their software, the following apply:

Residential Status (field 36) must be a "C" for Composite Return

Taxpayer Last Name must have a value of 'NONRESPART'

Taxpayer First Name must have the company name in it. Overflow to the Care of Lines

There must be no Exemption Dollars

There must be no Deduction Dollars

Apartment, Suite, and Room numbers should be placed in the Apartment Number field. Acceptable values are numeric digits and alpha letters. DO NOT include the "Apt." prefix, pound signs (#), dashes or any other special characters. Please discontinue the practice of concatenating street address and apartment number values. When printing, the apartment number should be a separate field on the form now.

If the taxpayer or spouse is deceased, prefix the First Name field with the following text as appropriate. The text should be in all capital letters and, if need be, the first name would be truncated. Lastly, there is a space after the "F" in the word "OF" and the "R" in the word "OR".

- 'EST OF' for primary taxpayer if deceased (always)
- 'EST OF' for spouse is primary is also deceased (filing status "Joint" only)
- 'OR' for spouse if primary deceased and spouse NOT deceased (filing status "Joint" only)
- 'OR EST OF' for spouse if primary is NOT & spouse IS deceased (filing status "Joint" only)

In cases where a Decedent's Return is to be filed, the Claimant's Name must appear in the "Care-Of" line of the Address.

When filing a Joint return, the spouse's social security number must be present. In cases where the spouse is a Non-Resident Alien, use NRANRANRA as the social security number. If the spouse has applied for, but has not yet received a number, use APPAPPAPP as the social security number.

When filing "Married Filing Separate", the spouse's social security number must be present.

Line 10 has part A & B, which represents Unemployment and Mass State Lottery winnings. The data subtotals across to the Line 10 field.

Income apportionment (Line 13) requires special mention here. There are instances when a taxpayer and spouse each have different methods of apportioning their income. For example, a husband and wife are both long haul truck drivers. The husband may find it better to apportion his income generated in Massachusetts by the number of miles he drives in the state. The wife, who works part time, may find it better to apportion by the number of days she drives in Massachusetts.

If the vendor software allows such a scenario, there is room set aside in the 2D barcode layout that allows for 2 sets of apportionment data to be captured. You will see that there are data items named "T Basis" (field 63) and "S Basis" (field 71) and they both refer to line 13a of the Form 1NRPY. If the vendor software does not allow for this scenario, then the series of "S" fields for line 13 are simply left blank.

If not taking a deduction on Line 17, the number of children MUST be zero or blank.

Care must be taken when programming the Rental Deduction amount, as the amount must be half the total rent for the year to a MAXIMUM of \$3,000⁸.

In the event the taxpayer is eligible to take the "No Tax Status" designation, the remainder of the form MUST still be completed.

If the Earned Income Credit is not being taken, the number of children MUST be zero or blank.

If the taxpayer so chooses, an optional tax rate of 5.85% may be chosen. Field 110 must be filled in for this rate to be used. The default rate (currently 5.3%) will be taken if Field 110 is not filled in.

Schedule B

Only one Schedule B per Return Filing is allowed. The Schedule B layout EXCLUDES data found in the Form 1 or NRPY layout. We do not want to duplicate data.

Schedule C

As many Schedule C per Return Filing as needed.

An Employer Identification Number (EIN) is required if a taxpayer has any employees or meets any of the requirements outlined at:

<http://www.irs.gov/businesses/small/article/0,,id=97872,00.html> . We want all taxpayers that are required to have an EIN to enter it.

Schedule CB

Late legislative updates may affect various line item limitations.

As many Schedule CB per Return Filing as needed.

The Schedule CB layout has fields NOT found in the Form 1 or NRPY layout. We do not want to duplicate data.

Senior circuit breaker maximum amount is \$840 (Lines 20 & 24).

Maximum valuation on Line 2 is \$600,000.

⁸ This is apportioned as necessary.

Maximum amounts on Line 12 are as follows:

Single - \$45,000

HOH - \$56,000

Joint - \$67,000

Schedule D

Only one Schedule D per Return Filing is allowed. The Schedule D layout EXCLUDES data found in the Form 1 or NRPY layout. We do not want to duplicate data.

Schedule D-IS

New for 2003, only one Schedule D-IS per Return Filing is allowed. Not part of the 2D solution but must be included in the filed return, as needed.

Schedule E

Only one Schedule E per Return Filing is allowed.

Schedule INC

As many Schedule INC per Return Filing as needed. Schedule INC contains select W-2 and 1099 taxpayer and spouse data. There is no requirement that the paper versions of these forms be attached to the taxpayer's return. It replaces up to 20 forms W-2, W-2G, 1099R, 1099MISC or 1099G. The taxpayer should retain these forms for 3 years.

All W-2 and 1099 earnings must be reported on Schedule INC. This schedule MUST be included with the return. Failure to submit Schedule INC WILL delay any applicable refund, as the return will be considered incomplete. Multiple Schedule INC may be submitted as needed. Totals at the bottom of the schedule represent the totals for that page only.

Use this matrix to determine where to get the data for the Schedule INC. The FID that's required on the Schedule INC is located in Box b on the Taxpayer's W2 form, but it is found elsewhere on the 1099-R form. State Income on the Schedule INC is found in box 1 of the W2G form, and box 1 of the Federal version of the 1099-G form. Taxpayer & Spouse Social Security amounts are only found on the W2 forms; no other forms have that data.

<u>Form</u>	<u>Fed ID No.</u>	<u>State Income</u>	<u>State Withheld</u>	<u>Taxpayer Social Sec</u>	<u>Spouse Social Sec</u>
W2	Box b	Box 16 & Box 8 as needed	Box 17	Box 4 & Box 6 as needed	Box 4 & Box 6 as needed
W2G	Top Left Corner	Box 1	Box 14	N/A	N/A
1099-R	Top Left Corner	Box 12	Box 10	N/A	N/A
1099-Misc	Top Left Corner	Box 18	Box 16	N/A	N/A
Fed 1099-G	Top Left Corner	N/A	Box 5	N/A	N/A
MA 1099-G	Top Left Corner	Box 3 *	Box 5	N/A	N/A

(*) Massachusetts 1099-G has two fields on the bottom half of the form: one is the "Repayment" amount and the other is "Credits". Both of which are subtracted from the amount in Box 3. Instructions for the taxpayer must be very clear on how to handle this form.

Schedule NTSL-NR / F

As many Schedule NTSL-NR / F per Return Filing as needed. If multiple Schedule F's are required, then any data pertinent to the NTSL-NR must be cleared for subsequent versions.

Special attention must be paid to fields 11 and 12 in the 2D layouts to track the multiple barcodes.⁹

Schedule X/Y

Only one Schedule X/Y per Return Filing is allowed.

Schedule Z/DI

Only one Schedule Z/DI per Return Filing is allowed. If there are more than four dependents, include subsequent data as part of an attachment. See instructions for details.

Other

With the exception of Form M-2210 & Form M-4868, those forms and schedules NOT in Table 2 will not have a 2-D barcode and must be retained by the taxpayer for 3 years. Form M-2210 & Form M-4868 still must be sent with the return as needed.

Attachment Inventory

The inventory fields are in place to help the Department verify document integrity. If the inventory contains two Schedule Cs, then our recognition software will also equal two. We will be able to validate against misidentified forms and schedules, as well as request submission from the taxpayer who is truly missing forms and schedules.

In the 2-D layouts below, field 10 represents an inventory - physical page count for the return. So for example, if the return only consists of a Form 1 and one Schedule INC, then the count would be 3: Form 1 front and back and 1 Schedule INC. Another example would be Form 1 and two Schedule Cs having a count of 6: Form 1 front and back and Schedule C front and back twice. In the event that a given 2-D barcode cannot be read, the inventory is repeated in every barcode.

In the Form 1 2-D barcode, fields 11 through 19 show a breakdown of what is included in the taxpayer's return. Most often, field 11 would be one (1), meaning there is one Form 1 in the return; field 12 could be either zero (0) or one (1); field 13 could be zero (0) or whatever the number of Schedule C's which were included in the return.

To reiterate for clarity, field 10 counts the number of sides of every piece of paper that has taxpayer data on it. However, fields 11 through 19 count the number of a given form type that is included in the return. Field 19 counts those form types NOT expressly represented in Fields 11 through 18. Field 19 should not include any worksheets (for example AGI calculation) nor should explanatory or overflow attachments be included. It should include any form or schedule (Massachusetts or Federal or Other State's) to be mailed to DOR as part of the return being filed.

Field number 17, in the Form 1 & NRPY specification documents, counts the number of Schedule X/Y & Schedule Z/DI being filed. This value can be zero, one or two.¹⁰

Multiple Instances of the Same Schedule

⁹ See below: Handling Multiple Instances of the Same Schedule

¹⁰ See Changes for 2005: Schedule Z/DI for more.

12/15/2005

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Also in the 2-D layout, fields 11 and 12 are to be used when multiples of the same schedule are submitted. For example, if three Schedule C forms were sent as part of the return, then the first instance of the Schedule C would have field 11 as 1 and field 12 as 3. The second Schedule C would have field 11 as 2 and field 12 as 3; and lastly, the third Schedule C would have field 11 as 3 and field 12 as 3. If only one Schedule E was supplied, then field 11 and field 12 would both be 1. In the event that any given 2-D barcode cannot be read, the schedule inventory for the return is repeated in every barcode.

Taxpayer Registration Rules

The following rules are for both the PRINTED data and the ENCODED data in the 2-D barcode. In the event that this guide does not address a specific scenario, please refer to the 'Postal Addressing Standards' document at <http://pe.usps.gov/cpim/ftp/pubs/Pub28/Pub28.pdf>

- . Alpha characters must be in upper case only
- . Use no punctuation or symbols. If a fraction is part of the street address, enter a forward facing slash (/). Note: This is the ONLY symbol that may be used in the taxpayer name and address area. *Hyphens and Apostrophes are also prohibited.*
- . Do NOT include titles or ranks such as DR, MD, ENSIGN, SGT etc.
- . Use Roman Numerals (alpha character) for numeric suffixes
- . Never allow a space in a name field except as a prefix to JR, SR, II etc.
- . The SSN must be nine digits (no dashes)
- . An address of a Post Office Box is formatted in the following manor:
PO BOX #####. All capital letters, one space between the "O" of "PO" and the "B" of Box, one space after the "X" in BOX, and as many digits as needed for the box number.
- . Use standard abbreviations for the suffix of the street name (included below).
- . Additional address field is a supplemental field used for "in care of" name and additional address information as needed.
- . If there is an Apartment, Suite or Room number in the address, that information should be placed in the Apartment Number field. Do not include the "APT" prefix or any characters other than numbers or letters.¹¹
- . In example 4, the address is the address of "Lenny Lawyer" NOT the taxpayer. In this example we are interested in the address of where any correspondence is to be sent.
- . Never abbreviate the name of a foreign country. When the address is outside the United States, the name of the country is keyed in the City field & "FC" is keyed in the State field.
- . Print Example 1 and 2 illustrates the order in which DOR will print the Address fields on an envelope. When we have no data for a field, we omit printing that line.
- . ZIP code can be 9 or 5 digits (no dash)

Print Example 1		
Data	Field Names	Print Order on the Envelope
DAVID ADAMS	Taxpayer Name	DAVID ADAMS
LIZ ADAMS	Spouse Name	LIZ ADAMS
1 BADGER PL	Street	C/O WI CHEATEM HOWE
BOSTON MA 02126	City State ZIP	DIVISION OF TAXATION
C/O WI CHEATEM HOWE	Care of Line 1	1 BADGER PL
DIVISION OF TAXES	Care of Line 2	BOSTON MA 02126

¹¹ APT and SUITE verbiage is included in example 1 and example 2 for clarity only.

Print Example 2		
PAT OCONNOR	Taxpayer Name	PAT OCONNOR
1 MAIN ST	Street	C/O WILLIAM WILLIAMS
BOSTON MA 02128	City State ZIP	1 MAIN ST
C/O WILLIAM WILLIAMS	Care of Line 1	BOSTON MA 02128

The following examples map data to field names in the 2D Layout:

Example 3		Example 4	
JOE CAMPUS	Taxpayer Name	BILL BLAST	Taxpayer Name
APT 1202	Apartment No	C/O LEN LAWYER	Care of Line 1
14 HARVARD ST	Street	SUITE 1123A	Apartment No
BOSTON MA 02127	City State Zip	121 SAMUELS AV	Street
		BOSTON MA 02128	City State Zip
Example 5		Example 6	
PATRICK CLARK	Taxpayer Name	ENRIQUE LOPEZ	Taxpayer Name
LONDON WIP 691 Q	Street	SANTANA 12	Street
ENGLAND	City	CHILE	City
FC	State	FC	State
00000 0000	Zip	00000 0000	Zip
12543 ROYAL CT	Care of Line 1	PO BOX 478	Care of Line 1
Example 7		Example 8	
PIERRE ROY	Taxpayer Name	FELIX UNGER	Taxpayer Name
75008 PARIS	Street	COPENHAGEN	Street
FRANCE	City	DENMARK	City
FC	State	FC	State
00000 0000	Zip	00000 0000	Zip
99 RUE DE LIBERTAD	Care of Line 1	C/O GENERAL DELIVERY	Care of Line 1
Example 9			
SEAN BROWN	Taxpayer Name		
DUBLIN 1	Street		
IRELAND	City		
FC	State		
00000 0000	Zip		
TEA LTD	Care of Line 1		
77 EDEN QUAY	Care of Line 2		

• Military “APO” or “FPO” addresses

- Enter “APO” or “FPO” in the first three positions of the city field
- DO NOT enter the name of the city for “APO” and “FPO” addresses; and
- Enter two-digit state code in the state field:

State Code ZIP code range

- AA 34000 – 34099
- AE 09000 – 09999
- AP 96200 – 96699 and 98700 – 98799

- In the state field, use the standard two-digit abbreviation for the state or United States possessions. (included below)
- If foreign address, enter country beginning in the state field

Standard Abbreviations

Air Force Base	AFO	Apartment	APT	Avenue	AV
Boulevard	BL	Building	BLD	Circle	CIR
Court	CT	Department	DEP	Drive	DR
East*	E	Highway	HWY	Lane	LN
North*	N	Northeast*	NE	Northwest*	NW
Number	NO	Parkway	PKY	Place	PL
Post Office Box	PO BOX	Road	RD	San	SN
South*	S	Southeast*	SE	Southwest*	SW
Space	SP	Square	SQ	Street	ST
Suite	STE	Terrace	TER	Unit	UN
Way	WY	West*	W		

***abbreviate only when used as a direction**

State or U.S. Possessions Abbreviations

Alabama	AL	Alaska	AK	American Samoa	AS
Arizona	AZ	Arkansas	AR	California	CA
Colorado	CO	Connecticut	CT	Delaware	DE
District of Columbia	DC	Federated States Micronesia	FM	Florida	FL
Georgia	GA	Guam	GU	Hawaii	HI
Idaho	ID	Illinois	IL	Indiana	IN
Iowa	IA	Kansas	KS	Kentucky	KY
Louisiana	LA	Maine	ME	Maryland	MD
Marshall Islands	MH	Massachusetts	MA	Michigan	MI
Minnesota	MN	Mississippi	MS	Missouri	MO
Montana	MT	Nebraska	NE	Nevada	NV
New Hampshire	NH	New Jersey	NJ	New Mexico	NM
New York	NY	North Carolina	NC	North Dakota	ND
Northern Mariana Islands	MP	Ohio	OH	Oklahoma	OK
Oregon	OR	Palau	PW	Pennsylvania	PA
Puerto Rico	PR	Rhode Island	RI	South Carolina	SC
South Dakota	SD	Tennessee	TN	Texas	TX
Utah	UT	Vermont	VT	Virgin Islands	VI
Virginia	VA	Washington	WA	West Virginia	WV
Wisconsin	WI	Wyoming	WY		

Changes to 2005 Massachusetts Income Forms and Schedules

General

Failure to produce a 2D barcode on third party returns may result in taxpayers having their returns rejected and the imposition of penalties for noncompliance. For those vendors who choose to allow DRAFT versions of a return to be printed, the Department would prefer a 2D barcode to be included in the draft printing. However, in lieu of the 2D barcode for a draft, please print the following text in the 2D reserved area: "DO NOT MAIL. MISSING 2D BAR CODE".

The signature area of the Form-1 & Form-1 NRPY has been rearranged.

To allow the paid preparer to verify that their printer can produce the 1D barcode, 2D barcode and anchors, the Department suggests that the software providers include a test page containing a 2D barcode, 1D barcode & anchors. Together, with appropriate instructions and text explaining what the barcodes are and why they are important, the Department hopes to avoid rejecting returns or imposing penalties for cases where barcodes are missing.

Pending legislation may affect some line items. See instructions and DOR web site for any last minute updates.

For those returns prepared by someone other than the taxpayer, identifying fields Preparer Name, phone, and PTIN/EIN are mandatory. The software geared towards professionals, must insure that paid preparer information has been entered prior to printing.

Schedule XYZ no longer exists. Schedule X data and expanded schedule Y data are one form. Expanded schedule Z data and Dependant Information are a second form.

Form 1

Apartment Number field was moved to position 33 in the 2D barcode.

Personal exemptions have increased to \$3,575 for single or married filing separately, \$5,525 for head of household, or \$7,150 for married filing jointly.

An additional voluntary contribution, Military Family Relief, was added.¹² Also, the order in which Wildlife and Transplant funds appear has been reversed.

Paid preparer name and phone number were added to the 2D layout. PTIN & EIN are required for returns prepared by someone other than the taxpayer. The preparer signature field has been removed from the 2D barcode.

The self-employed flag has moved on the form.

The AGI calculation has changed from 2004, see instructions for details.

Form 1-NRPY

The Apartment Number field was moved to position 33 in the 2D barcode.

Total Income from US form 1040 allows negative values.

Personal exemptions have increased to \$3,575 for single or married filing separately, \$5,525 for head of household, or \$7,150 for married filing jointly.

The AGI calculation has changed from 2004; see NTS-LNR below.

Additional voluntary contribution added called Military Family Relief.¹³ Also, the order in which Wildlife and Transplant funds appear has been reversed.

The apportionment section was fixed to include the Workday Basis check off box.

¹² See 830 CMR 63.38R.1

¹³ See 830 CMR 63.38R.1

Paid preparer name and phone number were added to the 2D layout. PTIN & EIN are required for returns prepared by someone other than the taxpayer. Preparer signature field has been removed from the 2D barcode.

The self-employed flag has moved on the form.

Line 14b had the Key mark removed.

Lines 8 and 10 from Schedule NTSLNR have been added to the 2D layout.

Schedule INC

No Changes

Schedule X

Appears on a form with only Schedule Y

Schedule Y

Appears on a form with only Schedule X. Line items previously having "radio buttons" are now monetary fields. Note that the order of the lines has also been adjusted.

Commuter Deduction has been removed.

Home Heating Fuel Deduction has been added.

Updates dated 11/22/2005 show line 8 to be known as line 9 in earlier versions. Also, the radio buttons are not part of the 11/22 version of line 8.

Updates dated 11/22/2005 show line 9 to be known as line 10 in earlier versions.

Updates dated 11/22/2005 show line 10 to be known as line 8 and the radio buttons of line 9 in earlier versions.

Updates dated 11/22/2005 show only line 4 as having any radio buttons.

Update dated 12/2/2005 Schedule Y line 8 is now Health Care Accounts Deduction

Update dated 12/2/2005 Schedule Y line 9 has 4 radio buttons Certain Qualified Deductions; Educators' Deductions; National Guard Business Expenses; and Tuition and Fees Deduction.

Update dated 12/2/2005 Schedule Y line 10 is now Student Loan Interest Deduction.

The order of the fields will not change in the Form-1 or NRPY 2D layouts. It remains as Schedule Y line 10, 8 & 9.

Schedule Z

Appears with Dependant Information in a separate document. Historic Rehabilitation Credit added.

Line items formerly represented by "radio buttons" are now separate line items.

Home Heating Efficiency Credit added

Energy Credit is now called Solar and Wind Energy Credit

Schedule DI

New Schedule used to identify up to four dependents. No more than one of these schedules need be filed. If there are more than four dependents, include subsequent data as part of an attachment.

Schedule B

No Changes

Schedule C

No Changes

Schedule CB

Home maximum value increased to \$600,000

Qualifying income increased for all filing status' \$45,000 \$56,000 & \$67,000

Circuit Breaker Credit maximum increased to \$840

Schedule D

No Changes

Schedule E

No Changes

Schedule NTSL-NR

Lines 7, 8 and 9 are new. This will effect the AGI calculation for both Limited Income Credit and No Tax Status. Key marks were added to lines 7 and 9.

Line 8 is not included in the 2D barcode since we can calculate it.

Schedule F

No Changes

Vendor requirements for passing certification testing

DOR does acknowledge that not every vendor can maintain the same level of sophistication in terms of what types of tax scenarios its software can handle. DOR takes a fiduciary responsibility to the taxpayers in certifying a vendor as acceptable. DOR does expect vendors to provide the highest possible quality in the areas of appearance, functionality and accuracy in delivering their product to the market place.

See Massachusetts Department of Revenue Publication 'Handbook for Reproduction of Non-Scannable Department of Revenue Forms' Section 1.3 for guidance regarding who needs to pass certification testing. To paraphrase: Any company that develops and uses substitute Massachusetts Department of Revenue forms MUST get approval from the Department. If the company develops substitute tax forms using its own tax software; develops tax software programs to be used with substitute tax forms developed by another company; or, develops substitute tax forms for other companies to use with their tax software, the company MUST get approval from the Department.

The company must have forms reviewed annually prior to release of the substitute forms. The Department has noticed that some customers were submitting returns created by pre-approved, but outdated software. DOR mails those returns back to taxpayers with an explanatory letter.

Vendors who pass certification must provide a copy of their DOR Approval letter to tax practitioners or other tax software and substitute tax form vendors.¹⁴

Vendors are encouraged to submit test samples early to avoid approval delays. DOR will make every effort to review and approve forms within 10 days of receipt. See contact list for where to submit test forms.

¹⁴ See also, Section 1.4 of 'Handbook for Reproduction of Non-Scannable Department of Revenue Forms'
12/15/2005
Rev 2005-3.0

Forms will be tested for format and readability in the order in which they are received by the Department. DOR only approves the appearance of the printed substitute form, the 1-D barcode value and the 2-D barcode readability. DOR does not certify the logic of specific software, nor calculations entered on any forms. DOR does not approve specific equipment or the process used in producing the substitute forms, but does require that the substitute forms meet the Department's standards.

Failure to comply with these requirements WILL cause returns to misread and reject as errors in processing. As a result, issuance of refund checks will be slowed to customers. DOR will capture vendor data and monitor processing results. Specifically the Department will track readability of returns with respect to field read rates, as well as tracking 2-D barcode read problems.¹⁵ Each page has a unique 1-D barcode that the imaging software uses to identify the page in the event that the 2-D barcode cannot be read.

Fixed (Exact) Positioning

DOR requires exact positioning for all data elements on every form and schedule for certification, as well as the 2-D barcode readability. Certification status will be posted on the DOR's web site at <http://www.mass.gov/dor>

All optical scanner enabled forms are required to have anchors. The anchors must be placed in accordance with the Department's exact positioning requirements for that form. Each form must contain the exact number of tax data fields, taxpayer ID fields, line items, optical mark fields and keying symbols as the state issued form. The position of all OCR-readable fields must appear in the exact location as specified in the record layout. Returns not following the exact positioning requirements will be given a lower priority than those following the requirements. DOR has an Imaging based automatic data capture system in place. Image based technology requires exact positioning for data to be captured. In the event that a 2-D barcode is unreadable, the exact positioning will allow software to capture and "read" the data.

Anchors

- . Four anchors; one in each corner; must be present on all pages
- . Anchors must be in the exact same location on all pages and must be in the exact location specified in the transparent films sent to each vendor
- . Each anchor must consist of an angle bar formed by the intersection of one horizontal and one vertical line
- . Line thickness should be 3 points (3/72").
- . Line length should be 1/4"
- . No solid, filled (black) area should be with 2cm (approximately 3/4") of any anchor

Data Entry Keying Marks

- . Data Entry keying symbols must be produced where applicable. If you are unable to reproduce an arrow, you may substitute a bullet.

Optical Mark Fields

- . A single upper case "X" must be used to indicate a response in an optical mark field

¹⁵ Not printer introduced problems for which the vendor has no control

- . No underlining or enclosing of optical mark fields
- . One blank character space must immediately proceed and follow an optical mark field
- . If a field is not applicable, it must be left blank.

Negative Amounts

- . Negative amounts or losses must be preceded by a minus sign (“-“)
- . Use of parentheses or “X” boxes¹⁶ is not acceptable
- . Language regarding the use of “X” boxes must not be printed on the substitute forms

Signature Area

- . Taxpayer signature and paid preparer information and signature area must be formatted in the same manner as the official Department form
- . Underlining is permitted only in the area allotted for the taxpayer, spouse and paid preparer’s signatures

Privacy Act Notice

- . “Privacy Act Notice available upon request” verbiage must appear on page 1 of the return
- . The verbiage should appear where indicated on the transparent films provided to the vendors
- . If need be, the verbiage may be printed elsewhere, provided that it not interfere with any OCR fields
- . The Privacy Act Notice must be made available to the software user by the software developer.
- . The ‘Notice’ may be presented in either printed “hard-copy” or software “soft-copy” formats

The Department’s Acceptance Criteria

- . Can we read the 2-D barcode?
- . Is the data within the 2-D barcode located in the correct field?
- . Can we read the 1-D barcode?
- . Is the 1-D barcode correct on each page?
- . Are the 1-D and 2-D barcodes correctly sized and located?
- . Using the transparent films provided to the vendors, do anchors and fields on the test samples line up to the films, within REASONABLE tolerances?
- . Those vendors providing Massachusetts Personal Income Tax Forms and Schedules must pass BOTH the 2D and exact positioning requirements.

¹⁶ As found on the official Department produced version of the forms
12/15/2005
Rev 2005-3.0

Massachusetts DOR Contact List

Russ Carr
ISO / PM 3rd floor - Project Manager
200 Arlington St.
Chelsea MA 02150
carrt@dor.state.ma.us
617-887-5627

NOTE:

*It is imperative that all **SCANNABLE** personal income tax form samples be sent to the address mentioned above. All **SCANNABLE** personal income tax form samples sent to this address are prioritized.*

*Any **SCANNABLE** personal income tax form sample that is sent to any other Mass DOR mailing address will be subject to delays in form testing/approval*

Creaghan Trainor
Publishing Services - Forms Design
100 Cambridge St.
Boston MA 02210
trainorc@dor.state.ma.us
617-626-2812

NOTE:

*It is imperative that all **NON-SCANNABLE** personal income tax form samples be sent to the address mentioned above. All **NON-SCANNABLE** personal income tax form samples sent to this address are prioritized.*

*Any **NON-SCANNABLE** personal income tax form sample that is sent to any other Mass DOR mailing address will be subject to delays in form testing/approval*

Other Resources¹⁷:

The National Association of Computerized Tax Processors (NACTP) website - <http://www.nactp.org/>. The 'Computerized Industry Standards' document <http://www.nactp.org/Standards.pdf> is particularly helpful.

Federation of Tax Administrators (FTA) website www.taxadmin.org. The 2-D Barcode Standards document is a good source for vendors who are being introduced to 2-D barcode technology.

Massachusetts Department of Revenue website <http://www.dor.state.ma.us/>. Refer to the site map to find draft and final versions of the latest forms and schedules, as well as other helpful information.

United States Postal Service website <http://www.usps.com/>. Please refer to the 'Postal Addressing Standards' document at <http://pe.usps.gov/cpim/ftp/pubs/Pub28/Pub28.pdf>

¹⁷ Note: website addresses are current as of 10/24/2005
12/15/2005
Rev 2005-3.0

Document Revisions

Updates to this document will be posted to DOR's Web site <http://www.mass.gov/dor> on Friday afternoons. Please check for updates over the weekend or on Monday mornings to ensure that you have the most current document.

This page is included to track changes between published revisions of this document.

Number	Date	Revision
2005-1.0	10/24/2005	Added Paid Preparer information Requirements
		Additional examples of foreign country addresses as well as a link to USPS Standards document
		Page 15, clarification of text to be included in the event that a primary or spouse taxpayer is deceased.
		Schedule CB has updates to maximum value thresholds
		No Tax Status & Limited Income Credit calculations have been changed. The changes are to the multiplicative dollar values used in the calculations.
		Personal Exemptions have increased for all Filing Statuses
		Addition of Historic Rehabilitation Credit bubble to Schedule Z
		Form 1-NR/PY: Line 3 now allows negative values
		Schedule XYZ no longer exists. Now known as Schedule XY and schedule Z is now with the new schedule DI
		Tables 2 & 3 have been updated
		Included "Outstanding Issues" at the beginning of 'Changes to 2005 Forms' section.
		Included "Other Resources" section.
2005-1.1	11/09/05	Table 3 value - Schedule XY was changed from XYY to SXY
		NRPY line 14b removed key mark
		Schedule NTSL-NR lines 7 & 8 have key marks. Fields were moved off the NTSL-NR 2D barcode and to the end of NRPY 2D barcode. The lines 7 & 8 fields on NTSL-NR remain as an empty value.
2005-2.0	11/23/2005	Included text to clarify Schedule C – EIN requirement
		Timestamp location clarified in the QA section.
		Schedule NTSLNR has a new line 8, subsequent lines renumbered.
		Schedule Y lines 8, 9, 10 have changed.
		Schedule DI only allows for four dependents, subsequent dependents may be identified as part of an attachment.
		Field locations have been updated in some cases. See field numbers have an asterisk (*).
		Schedule CB home assessed value increased
11/29/2005	PTIN & EIN field locations were adjusted.	
2005-3.0	12/2/2005	Schedule Y reverted back to an earlier version due to legislative updates.

12/5/2005	Included Business rules for Composite Returns on page 16.
12/09/05	Field 18, Schedule XY name changed.
12/15/2005	Part 2 had the wrong Form value for Schedule X/Y