



Part 1 - 2015 Corporate Excise Software Developer's Guide

A Guide for Form Vendors and Software Developers
of Massachusetts Forms 355 & 355-S

2015 Tax Year
2016 Processing Year

Note: This document is based on **2015** forms

Table of Contents

| | |
|---|----|
| Preface | 3 |
| Introduction | 4 |
| Quality Assurance | 5 |
| General Specifications | 7 |
| PDF417 Suggested Specifications | 8 |
| 1 Dimensional Barcode Layout | 9 |
| Table 1: Form ID | 10 |
| Table 2: Vendor List with NACTP – assigned Vendor Code | 11 |
| Table 3: Maximum Forms | 17 |
| Data Specifications: | |
| General | 18 |
| Attachement Inventory | 19 |
| Multiple Instances of the Same Schedule | 19 |
| Taxpayer Registration Rules | 20 |
| Standard Abbreviations | 20 |
| U.S. State and Possessions Postal Codes | 21 |
| Table 4: Locality Codes | 22 |
| Form 355, 355-S, Schedule A | 25 |
| Schedules B/C, CG | 26 |
| Schedules CIR, D/E1, E, F, H | 27 |
| Schedules RC, S, SK-1, RNW, TDS, RFC, RLC, BC | 28 |
| Changes to Massachusetts Corporate Forms and Schedules for 2015 | 29 |
| Vendor Requirements for Passing Certification Testing | 30 |
| Massachusetts DOR Acceptance Criteria | 33 |
| Submitting Test Data | 33 |
| Non-Image enabled forms who require anchors and 1D barcode | 33 |
| Mailing Instructions | 34 |
| Massachusetts Department of Revenue Contact List | 35 |
| Other Resources | 36 |
| Document Revisions | 37 |
| Appendix A | 38 |
| Appendix B | 43 |

Because of sizing issues, the data layouts are spread out over parts 2, 3 & 4 of this document.

Part 2: Corporate Excise 2-D Barcode Design Standards:

| | | |
|--------------|----------------|------------|
| Form 355 | Form 355S | Schedule A |
| Schedule B/C | Schedule D/E-1 | Schedule E |

Part 3: Corporate Excise 2-D Barcode Design Specifications:

| | | |
|------------|------------|-------------|
| Schedule F | Schedule H | Schedule RC |
|------------|------------|-------------|

Part 4: Corporate Excise 2-D Barcode Design Specifications:

| | | |
|---------------|---------------|---------------|
| Schedule S | Schedule SK-1 | Schedule EOAC |
| Schedule EDIP | | |

Preface

This document (parts one, two, three and four) are designed to help those individuals tasked with analyzing certain Commonwealth of Massachusetts, Department of Revenue (DOR) corporate excise tax forms in order to develop software used in the preparation and filing of those forms. The Software Developers guide is best used in conjunction with the published forms and instructions; it is not a substitute for those documents.

Enclosed are the specifications used to create 1 dimensional and 2 dimensional barcodes so that DOR will be able to read them. Parts two, three and four of this document outline the order and type of data expected in the various 2 dimensional barcodes. The Data Specifications section of part 1 has information geared towards validating data. The Changes to Massachusetts Corporate Forms and Schedules section of part 1 talks about changes made from the previous years forms and instructions. As this is a “living” document, you will find a Document Revision section that gives a brief outline of the changes made since its last publication. Also, a contact list is provided for anyone needing technical assistance. Note: these contacts can not offer any help in dealing with specific taxpayer issues. Follow this link for phone numbers of the various DOR help lines:
http://www.mass.gov/?pageID=dorterminal&L=3&L0=Home&L1=Tax+Professionals&L2=Help+%26+Resources&sid=Ador&b=terminalcontent&f=dor_help_direct&csid=Ador

Introduction

The following documents are found on the Massachusetts Department of Revenue web site and contain valuable information relative to the Combined Reporting Initiative: Combined Reporting Regulation – 830 CMR 63.32B.2; TIR 09-18; Sample Flowchart; and Form 355U General Information. Follow the attached link for these as well as form and schedule samples.

http://www.mass.gov/?pageID=dorterminal&L=3&L0=Home&L1=Tax+Professionals&L2=Software+Developers&sid=Ador&b=terminalcontent&f=dor_forms_corp_09_Corp_advanceproofs_09&csid=A_dor

The Commonwealth of Massachusetts, Department of Revenue (DOR) will be accepting 2D barcodes on the following corporate excise forms: Form 355, Form 355-S, Schedule A, Schedule B, C, Schedule D/E-1, E, F, H, RC, S, SK-1, EOAC & EDIP.

See Technical Information Release TIR-04-30 for information on Electronic Filing requirements for Corporate Excise Taxpayers. Payment by electronic means is required from all corporations subject to the corporate excise, including security corporations, with more than \$100,000 in gross receipts or sales (from U.S. Form 1120, line 1c, or U.S. Form 1120-A, line 1c). This threshold, established in TIR 03-11, applies as of January 1, 2004. Electronic filing of returns, as distinct from payments, is required from corporations over the threshold as of January 1, 2005. All corporations subject to the corporate excise, including security corporations (but with the exception of financial institutions, insurance companies, and utility corporations), with more than \$100,000 in gross receipts or sales must transmit all returns, documents and tax payments using electronic means as of January 1, 2005.

Failure to abide by the aforementioned provisions set forth in TIR 04-30 may result in the assessment of penalties. Those returns filed electronically must not also be filed on paper. Duplicate filing of this nature may result in the assessment of penalties.

All vendors must use the online grids 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. Transparent films may be requested through the Massachusetts Department of Revenue scannable forms contact list found on page 33.

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;
- Federal Identification number correctness;
- Company name and address information;
- Tax yearend date; 2D barcoding technology is used only in the processing of current and prior years returns back to 2002. Returns for period-end dates prior to January 1, 2002 must be filed using traditional methods such as paper or commercial software from prior years;

The software must also contain a brief explanation of what a 2D 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 print a new return. Failure to print a new return after making changes will severely impact DOR processing and will introduce errors. Hand and typewritten changes, and changes made with whiteout, etc. made on computer-generated returns are not acceptable and will be given lowest priority within the data workflow.

Quality Assurance

The software must insure that printed data and encoded data in the 2-D barcode match exactly, 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 the initial return is created. Changes to any document in a return must flow to every other area of the return, as appropriate. For example, a change in accounts receivable (Schedule A line 14) could have a ripple effect to Schedule D line 1 and possibly altering Schedule D line 10. This would further flow back to the Excise Calculation page line 2.

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 A 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 in identifying this type of scenario, we would like the print date and time printed on the bottom of every page of every document of the return. Date format is discretionary upon the vendor. The location is to be at row 61, beginning at column 15. There must not be a user option to shut the timestamp off.

For internal purposes, the vendor may choose to print company name, an identification number, control number, version number, etc. on the form or schedule. Row 61 between columns 45 and 75 may be used for this purpose. When trying to research a problem, some vendors have found this information helpful. There must not be any printing after row 61 as it has a negative impact on recognition results.

Software version numbers must be present in the 2D barcode header, and must be representative of the actual version of the software. Do not use a static number in this field. The Department must be able to determine which version of software was used to generate 2D barcode returns should problems or other issues arise during processing.

The software must ensure that Name, Address and Federal Identification information is present prior to printing the return. (Rules governing the fields associated with name and address can be found in the section labeled as Taxpayer Registration Rules)

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.

Portable Document Format - PDF Files

Please include this setting in all instructions to the user for printing a tax return. When saving a form in PDF format, the ADOBE reader defaults to fit or shrink to printable area. When this happens, the 2D barcode becomes unreadable. There is a setting in the PDF specifications that can be set in each file that will force the document to print without being shrunk. When using PDF files to save and/or print tax returns, the following PDF Viewer Preferences or properties must be set by the vendor application:

PrintScaling = None

Duplex = Simplex.

The standard Adobe Reader when installed, defaults to Page Scaling set to “shrink to printable area” causing all documents to be scaled. This causes two problems: 1.) 2D barcodes become unreadable and 2.) Fixed location printing is shifted and also becomes unreadable.

Setting the PrintScaling property to none will override the local setting and force the document to print without scaling.

Setting the Duplex property to Simplex will override local settings and force the documents to be printed single sided. Simplex printing is a requirement for 2D bar coded returns.

These settings are explained in section 8.1, Viewer Preferences, page 577 of the following manual:

| | | |
|------------------------------------|-------------|---------------|
| PDF Reference sixth edition Adobe® | | |
| Portable Document Format | Version 1.7 | November 2006 |
| Adobe Systems Incorporated | | |

This document can be found at:

http://www.aiim.org/documents/standards/pdf/Pdf_reference_1-7.pdf

The following are excerpts from that manual.

PrintScaling The page scaling option to be selected when a print dialog is displayed for this document. Valid values are None, which indicates that the print dialog should reflect no page scaling, and AppDefault, which indicates that applications should use the current print scaling. If this entry has an unrecognized value, applications should use the current print scaling. Default value: AppDefault. Note: If the print dialog is suppressed and its parameters are provided directly by the application, the value of this entry should still be used.

Duplex - The paper handling option to use when printing the file from the print dialog. The following values are valid:

Simplex - Print single-sided

DuplexFlipShortEdge - Duplex and flip on the short edge of the sheet

DuplexFlipLongEdge - Duplex and flip on the long edge of the sheet

General Specifications

Alphanumeric Data

Only 1 space between characters for word separation,
Left justified

Numeric Data

Whole dollar only, rounded, right justified

Do not include 00 for pennies

Negative Numbers

Leading dash (-), floating

Unused Data

No zero fill, no blank fill

Paper size

8 1/2" x 11"

Orientation

Portrait

Printing

Single sided

12 Point

10 Pitch

Courier

UPPER CASE TEXT ONLY

½ inch margin sides, top and bottom

Choose Print Scaling value of "None" via Adobe

Lines per Vertical inch

6 (1/16th of an inch)

Characters per Horizontal inch

10 (1/10th of an inch)

Paper weight

20 lb bond minimum (non-recycled)

Paper Color

White

Print Color

Black

Print area Horizontal – first

Please see Record Layouts and or Acetate grids

Print area Horizontal – last

Please see Record Layouts and or Acetate grids

Print area Vertical – first

Please see Record Layouts and or Acetate grids

Print area Vertical – last

Please see Record Layouts and or Acetate grids

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 Parentheses to represent Negative numbers

No Decimal points in Monetary Fields

No 00 for pennies

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.

PDF417 Suggested Specifications

| | |
|-------------------------------|---|
| 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*" |

See also, Tax Forms Processing – 2D Barcoding Standards: Section 3 as found at WWW.NACTP.ORG. Excerpts from that document are found below.

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.

1-Dimensional (1-D) Barcode layout

The 1-D barcode of twelve characters plus leading and trailing asterisks is described here. (The Asterisks are not part of the 1-D value, but part of the Code 39 characteristics).

112233345555

| Field | Name | Characters | Value | Miscellaneous |
|-------|-------------|------------|--|---|
| 1 | State ID | 2 | "MA" | |
| 2 | Year | 2 | "15" | |
| 3 | Form ID | 3 | Standard MASSTAX values. | See Table 1 for complete list of Form IDs |
| 4 | Page Number | 1 | Page number for form or schedule. | Physical page |
| 5 | Vendor ID | 4 | ID assigned by NACTP to the Form Creator | See Table 2 for complete list of Vendor codes |

The following are the 1-D parameters:

- 1) Code 39 symbology
- 2) Twelve characters (DO NOT include the start and stop asterisks)
- 3) 2.5:1 wide narrow ratio
- 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. (see .pdf for exact positioning)
- 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 (for 2003 forward, the bottom edge can have one print line (approximately 3/16") of space below it) The top left anchor is the only exception.

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

MA020011M001

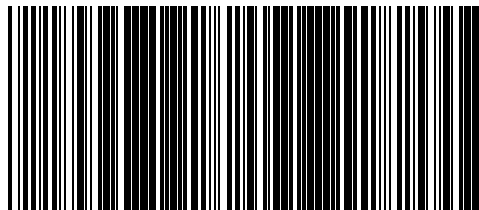


Table 1: Form ID

| Forms | Form ID | Note |
|-----------------|----------------|-----------------|
| Form 355 | 397 | |
| Form 355S | 347 | |
| Schedule A | 060 | |
| Schedule B, C | 061 | |
| Schedule D, E-1 | 062 | |
| Schedule E | 064 | |
| Schedule F | 066 | |
| Schedule H | 067 | |
| Schedule RC | 069 | |
| Schedule S | 090 | |
| Schedule SK-1 | 091 | |
| Schedule RNW | RNW | |
| Schedule TDS | TDS | |
| Schedule CIR | CIR | |
| Schedule RLC* | LSC | Life Science |
| Schedule EOAC | EOA | |
| Schedule EDIP | EDP | |
| Schedule CG | 065 | No paper filing |
| Schedule BC* | BRC | Brownfields |
| Schedule CRS* | 648 | |
| Schedule CMS* | 647 | |
| Form ABT* | 646 | |
| | | |
| | | |
| | | |

These form codes are to be used in both the 1-D barcode and the 2-D barcode header section.

* Schedule CRS, CMS, BC & RLC as well as Form ABT are not 2D enabled

Table 2: 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 |
| XPress Software | 1046 |
| 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 |
| XPress Software | 1046 |
| 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 3: Max forms

| <u>Form</u> | <u>Max form per return</u> |
|------------------------|---------------------------------------|
| Form 355 page 1 | 1 |
| Form 355 Excise Calc | 1 |
| Form 355 S page 1 | 1 |
| Form 355 S Excise Calc | 1 |
| Schedule A | 1 |
| Schedule A, page 2 | 1 |
| Schedule B, C | 1 |
| Schedule D, E-1 | 1 |
| Schedule E | As needed |
| Schedule F | 1 |
| Schedule H | 1 |
| Schedule H, page 2 | 1 |
| Schedule H, page 3 | 0 |
| Schedule RC | 2 |
| Schedule RC, page 2 | 2 |
| Schedule RC, page 3 | 0 |
| Schedule S | 1 |
| Schedule S, page 2 | 1 |
| Schedule S, page 3 | 1 |
| Schedule S, page 4 | 1 |
| Schedule S, page 5 | 1 |
| Schedule S, page 6 | 3 |
| Schedule SK-1, page 1 | As needed |
| Schedule SK-1, page 2 | As needed |
| Schedule SK-1, page 3 | As needed |

Data Specifications

General

See MDOR web site for detailed line item instructions.

Failure to produce a 2D barcode on third party returns may result in taxpayers having their returns rejected/imposition of penalties for noncompliance. Those vendors whose software allows the user to choose to print the 2D barcode or not, should default to “print”. 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 BARCODE.”

To allow the paid preparer to verify if their printer can print the 1D barcode, 2D barcode and anchors, the department would like to suggest to the software providers to 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 this type of scenario.

The line item data on the printed form must match the data in the 2D barcode. To that end, the software must ensure that when a return is processed using a multi-pass data entry approach, that printed and 2D data fields get updated appropriately. There are occasions when a return is started, updated, and completed at different points in time. The software must allow for this. The software must update/save data in the 2D barcode prior to printing.

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.

Effective January 1, 2005, Massachusetts has decoupled from the American Jobs Creation Action of 2004, Public Law 108-357. For corporate excise purposes, the definition of net income does not include the new federal production activity deduction. See TIR 05-5 for further information.

Money data across all forms and schedules should NEVER contain punctuation or the words “NONE”, “N/A”, or any other such text. Software must be written such that only numeric characters may be entered in money fields. This applies to both printed and 2D barcode encoded data.

The Data Specification (documents 2, 3 & 4) Tables have the data location included in the table. The locations correspond to the numbered data location found on the soft copy of the form & schedule layouts and the transparent films.

The form year is required for all forms and schedules. (Field #5 in the 2D layouts)

Negative values are not allowed unless specifically mentioned in the layouts. Unless otherwise allowed, if a negative value is calculated, it must be represented as ZERO in both the print AND 2D barcode. Very generally, the only negative values are allowed on the Schedule E's and SK-1.

Each Form 355 and Form 355S is made up of 7 pages.

- 2 pages of either Form 355 or Form 355-S, Schedule A, Schedule A page 2, Schedule B/C, Schedule D/E-1, & Schedule E
- Other schedules included as required.

All pages of the return and any other attachments MUST be included for the return to be considered complete. See the respective instruction booklets to determine which other documents may be submitted and under what circumstances.

Within date fields, Months and Days should always be two numeric values.

The time stamp must appear on the bottom of every page of every form and schedule beginning at line 61, cell 15. The date and time format is discretionary upon the vendor. A reserved field has been added to (row 61 at column 45) every page of the printed return to allow the vendor to print vendor specific data such as company name, version number, etc.

Attachment Inventory

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

In the 2-D layouts below, field 11 represents an inventory physical page count for the return. Using an income tax example, if the return only consists of a Form1 and one Schedule INC, then the count would be 3: Form1 front and back and 1 Schedule INC. Another example, Form1 and two Schedule Cs, the count would be 6: Form1 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 present in all barcodes.

In the Form355 2-D barcode, fields 11 through 19 show a breakdown of what is included in the taxpayer's return. Most often, field 12 would be one (1) meaning there is one Form355 in the return; field 14 could be either zero (0) or one (1); field 15 could be zero (0) or whatever the number of Schedule E's were included in the return.

To reiterate for clarity, field 11 counts the number of sides of every piece of paper that has taxpayer data on it. However, fields 12 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.

Handling Multiple Instances of the Same Schedule

Also in the 2-D layout, fields 12 and 13 are to be used when multiples of the same schedule is submitted. For example, if three Schedule XX forms were filed as part of the return, then the first instance of the Schedule XX would have a value in field 12 of 1 and field 13 of 3. The second Schedule XX would have a value in field 12 of 2 and field 13 of 3, and lastly, the third Schedule XX would have a value in field 12 of 3 and field 13 of 3. If only one Schedule E was supplied, then field 12 and field 13 would both have a value of 1. In the event that any given 2-D barcode cannot be read, the schedule inventory for the return is repeated in every barcode. These two fields do not exist on the first page of Form 355 or Form 355-S.

Taxpayer Registration Rules

Having correct and complete name and address data is always a concern with the department. The following rules are for both the PRINTED data and the ENCODED data in the 2-D barcode.

Please refer '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.*
- . Use Roman Numerals (alpha character) for numeric suffixes
- . The FID 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.
- . Additional address field is a supplemental field used for "in care of" name and additional address information as needed
- . Use the standard two-digit abbreviation for the state or United States possessions.
- . If foreign address, enter FC in the state field and zeros in the ZIP Code
- . ZIP code can be 9 or 5 digits (no dash)
- . Apply these guidelines, then truncate if the information exceeds the field length

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 when used as a direction**

U.S. State and Possessions Postal Codes

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

Table 4 Locality Code

| City or Town | Locality Code | City or Town | Locality Code | City or Town | Locality Code |
|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|
| ABINGTON | 0001 | ACTON | 0002 | ACUSHNET | 0003 |
| ADAMS | 0004 | AGAWAM | 0005 | ALFORD | 0006 |
| AMESBURY | 0007 | AMHERST | 0008 | ANDOVER | 0009 |
| ARLINGTON | 0010 | ASHBURNHAM | 0011 | ASHBY | 0012 |
| ASHFIELD | 0013 | ASHLAND | 0014 | ATHOL | 0015 |
| ATTLEBORO | 0016 | AUBURN | 0017 | AVON | 0018 |
| AYER | 0019 | | | | |
| BARNSTABLE | 0020 | BARRE | 0021 | BECKET | 0022 |
| BEDFORD | 0023 | BELCHERTOWN | 0024 | BELLINGHAM | 0025 |
| BELMONT | 0026 | BERKLEY | 0027 | BERLIN | 0028 |
| BERNARDSTON | 0029 | BEVERLY | 0030 | BILLERICA | 0031 |
| BLACKSTONE | 0032 | BLANDFORD | 0033 | BOLTON | 0034 |
| BOSTON | 0035 | BOURNE | 0036 | BOXBOROUGH | 0037 |
| BOXFORD | 0038 | BOYLSTON | 0039 | BRAINTREE | 0040 |
| BREWSTER | 0041 | BRIDGEWATER | 0042 | BRIMFIELD | 0043 |
| BROCKTON | 0044 | BROOKFIELD | 0045 | BROOKLINE | 0046 |
| BUCKLAND | 0047 | BURLINGTON | 0048 | | |
| CAMBRIDGE | 0049 | CANTON | 0050 | CARLISLE | 0051 |
| CARVER | 0052 | CHARLEMONT | 0053 | CHARLTON | 0054 |
| CHATHAM | 0055 | CHELMSFORD | 0056 | CHELSEA | 0057 |
| CHESHIRE | 0058 | CHESTER | 0059 | CHESTERFIELD | 0060 |
| CHICOPEE | 0061 | CHILMARK | 0062 | CLARKSBURG | 0063 |
| CLINTON | 0064 | COHASSET | 0065 | COLRAIN | 0066 |
| CONCORD | 0067 | CONWAY | 0068 | CUMMINGTON | 0069 |
| DALTON | 0070 | DANVERS | 0071 | DARTMOUTH | 0072 |
| DEDHAM | 0073 | DEERFIELD | 0074 | DENNIS | 0075 |
| DIGHTON | 0076 | DOUGLAS | 0077 | DOVER | 0078 |
| DRACUT | 0079 | DUDLEY | 0080 | DUNSTABLE | 0081 |
| DUXBURY | 0082 | | | | |
| E. BRIDGEWATER | 0083 | E. BROOKFIELD | 0084 | E. LONGMEADOW | 0085 |
| EASTHAM | 0086 | EASTHAMPTON | 0087 | EASTON | 0088 |
| EDGARTOWN | 0089 | EGREMONT | 0090 | ERVING | 0091 |
| ESSEX | 0092 | EVERETT | 0093 | | |
| FAIRHAVEN | 0094 | FALL RIVER | 0095 | FALMOUTH | 0096 |
| FITCHBURG | 0097 | FLORIDA | 0098 | FOXBOROUGH | 0099 |
| FRAMINGHAM | 0100 | FRANKLIN | 0101 | FREETOWN | 0102 |
| GARDNER | 0103 | AQUINNAH | 0104 | GEORGETOWN | 0105 |
| GILL | 0106 | GLOUCESTER | 0107 | GOSHEN | 0108 |
| GOSNOLD | 0109 | GRAFTON | 0110 | GRANBY | 0111 |
| GRANVILLE | 0112 | GREAT BARRINGTON | 0113 | GREENFIELD | 0114 |
| GROTON | 0115 | GROVELAND | 0116 | | |
| HADLEY | 0117 | HALIFAX | 0118 | HAMILTON | 0119 |
| HAMPDEN | 0120 | HANCOCK | 0121 | HANOVER | 0122 |
| HANSON | 0123 | HARDWICK | 0124 | HARVARD | 0125 |

Table 4 Locality Code continued

| City or Town | Locality Code | City or Town | Locality Code | City or Town | Locality Code |
|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|
| HARWICH | 0126 | HATFIELD | 0127 | HAVERHILL | 0128 |
| HAWLEY | 0129 | HEATH | 0130 | HINGHAM | 0131 |
| HINSDALE | 0132 | HOLBROOK | 0133 | HOLDEN | 0134 |
| HOLLAND | 0135 | HOLLISTON | 0136 | HOLYOKE | 0137 |
| HOPEDALE | 0138 | HOPKINTON | 0139 | HUBBARDSTON | 0140 |
| HUDSON | 0141 | HULL | 0142 | HUNTINGTON | 0143 |
| IPSWICH | 0144 | | | | |
| KINGSTON | 0145 | | | | |
| LAKEVILLE | 0146 | LANCASTER | 0147 | LANESBOROUGH | 0148 |
| LAWRENCE | 0149 | LEE | 0150 | LEICESTER | 0151 |
| LENOX | 0152 | LEOMINSTER | 0153 | LEVERETT | 0154 |
| LEXINGTON | 0155 | LEYDEN | 0156 | LINCOLN | 0157 |
| LITTLETON | 0158 | LONGMEADOW | 0159 | LOWELL | 0160 |
| LUDLOW | 0161 | LUNENBURG | 0162 | LYNN | 0163 |
| LYNNFIELD | 0164 | | | | |
| MALDEN | 0165 | MANCHESTER | 0166 | MANSFIELD | 0167 |
| MARBLEHEAD | 0168 | MARION | 0169 | MARLBOROUGH | 0170 |
| MARSHFIELD | 0171 | MASHPEE | 0172 | MATTAPOISETT | 0173 |
| MAYNARD | 0174 | MEDFIELD | 0175 | MEDFORD | 0176 |
| MEDWAY | 0177 | MELROSE | 0178 | MENDON | 0179 |
| MERRIMAC | 0180 | METHUEN | 0181 | MIDDLEBOROUGH | 0182 |
| MIDDLEFIELD | 0183 | MIDDLETON | 0184 | MILFORD | 0185 |
| MILLBURY | 0186 | MILLIS | 0187 | MILLVILLE | 0188 |
| MILTON | 0189 | MONROE | 0190 | MONSON | 0191 |
| MONTAGUE | 0192 | MONTEREY | 0193 | MONTGOMERY | 0194 |
| MT. WASHINGTON | 0195 | | | | |
| NAHANT | 0196 | NANTUCKET | 0197 | NATICK | 0198 |
| NEEDHAM | 0199 | NEW ASHFORD | 0200 | NEW BEDFORD | 0201 |
| NEW BRAINTREE | 0202 | NEW MARLBOROUGH | 0203 | NEW SALEM | 0204 |
| NEWBURY | 0205 | NEWBURYPORT | 0206 | NEWTON | 0207 |
| NORFOLK | 0208 | NORTH ADAMS | 0209 | NORTH ANDOVER | 0210 |
| NORTH ATTLEBOROUGH | 0211 | NORTH BROOKFIELD | 0212 | NORTH READING | 0213 |
| NORTHAMPTON | 0214 | NORTHBOROUGH | 0215 | NORTHBRIDGE | 0216 |
| NORTHFIELD | 0217 | NORTON | 0218 | NORWELL | 0219 |
| NORWOOD | 0220 | | | | |
| OAK BLUFFS | 0221 | OAKHAM | 0222 | ORANGE | 0223 |
| ORLEANS | 0224 | OTIS | 0225 | OXFORD | 0226 |
| PALMER | 0227 | PAXTON | 0228 | PEABODY | 0229 |
| PELHAM | 0230 | PEMBROKE | 0231 | PEPPERELL | 0232 |
| PERU | 0233 | PETERSHAM | 0234 | PHILLIPSTON | 0235 |

Table 4 Locality Code continued

| City or Town | Locality Code | City or Town | Locality Code | City or Town | Locality Code |
|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|
| PITTSFIELD | 0236 | PLAINFIELD | 0237 | PLAINVILLE | 0238 |
| PLYMOUTH | 0239 | PLYMPTON | 0240 | PRINCETON | 0241 |
| PROVINCETOWN | 0242 | | | | |
| QUINCY | 0243 | | | | |
| RANDOLPH | 0244 | RAYNHAM | 0245 | READING | 0246 |
| REHOBOTH | 0247 | REVERE | 0248 | RICHMOND | 0249 |
| ROCHESTER | 0250 | ROCKLAND | 0251 | ROCKPORT | 0252 |
| ROWE | 0253 | ROWLEY | 0254 | ROYALSTON | 0255 |
| RUSSELL | 0256 | RUTLAND | 0257 | | |
| SALEM | 0258 | SALISBURY | 0259 | SANDISFIELD | 0260 |
| SANDWICH | 0261 | SAUGUS | 0262 | SAVOY | 0263 |
| SCITUATE | 0264 | SEEKONK | 0265 | SHARON | 0266 |
| SHEFFIELD | 0267 | SHELBURNE | 0268 | SHERBORN | 0269 |
| SHIRLEY | 0270 | SHREWSBURY | 0271 | SHUTESBURY | 0272 |
| SOMERSET | 0273 | SOMERVILLE | 0274 | SOUTH HADLEY | 0275 |
| SOUTHAMPTON | 0276 | SOUTHBOROUGH | 0277 | SOUTHBRIDGE | 0278 |
| SOUTHWICK | 0279 | SPENCER | 0280 | SPRINGFIELD | 0281 |
| STERLING | 0282 | STOCKBRIDGE | 0283 | STONEHAM | 0284 |
| STOUGHTON | 0285 | STOW | 0286 | STURBRIDGE | 0287 |
| SUDBURY | 0288 | SUNDERLAND | 0289 | SUTTON | 0290 |
| SWAMPSCOTT | 0291 | SWANSEA | 0292 | | |
| TAUNTON | 0293 | TEMPLETON | 0294 | TEWKSBURY | 0295 |
| TISBURY | 0296 | TOLLAND | 0297 | TOPSFIELD | 0298 |
| TOWNSEND | 0299 | TRURO | 0300 | TYNGSBOROUGH | 0301 |
| TYRINGHAM | 0302 | | | | |
| UPTON | 0303 | UXBRIDGE | 0304 | | |
| WAKEFIELD | 0305 | WALES | 0306 | WALPOLE | 0307 |
| WALTHAM | 0308 | WARE | 0309 | WAREHAM | 0310 |
| WARREN | 0311 | WARWICK | 0312 | WASHINGTON | 0313 |
| WATERTOWN | 0314 | WAYLAND | 0315 | WEBSTER | 0316 |
| WELLESLEY | 0317 | WELLFLEET | 0318 | WENDELL | 0319 |
| WENHAM | 0320 | WEST BOYLSTON | 0321 | W. BRIDGEWATER | 0322 |
| W. BROOKFIELD | 0323 | W. NEWBURY | 0324 | W. SPRINGFIELD | 0325 |
| W. STOCKBRIDGE | 0326 | WEST TISBURY | 0327 | WESTBOROUGH | 0328 |
| WESTFIELD | 0329 | WESTFORD | 0330 | WESTHAMPTON | 0331 |
| WESTMINSTER | 0332 | WESTON | 0333 | WESTPORT | 0334 |
| WESTWOOD | 0335 | WEYMOUTH | 0336 | WHATELY | 0337 |
| WHITMAN | 0338 | WILBRAHAM | 0339 | WILLIAMSBURG | 0340 |
| WILLIAMSTOWN | 0341 | WILMINGTON | 0342 | WINCHENDON | 0343 |
| WINCHESTER | 0344 | WINDSOR | 0345 | WINTHROP | 0346 |
| WOBURN | 0347 | WORCESTER | 0348 | WORTHINGTON | 0349 |
| WRENTHAM | 0350 | | | | |
| YARMOUTH | 0351 | | | | |

Form 355

None of the line items in the Excise Calculations page can be negative. Any negative value found on an ancillary form or schedule, must be represented as ZERO when transferred to the Excise Calculation line item.

Period begin and end dates are required. Software MUST insure those fields have dates.

The importance 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 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.

See TIR-10-11 for details about Additional tax associated with installment sales on line 5

If the corporation is a RIC, then the Minimum Excise should be zero.

If the corporation is filing a unitary return, the Minimum Excise amount could be less than \$456

It is a requirement to enter the taxpayer identification number of the payer of any pass-through entity withholding.

Form 355-S

None of the line items in the Excise Calculations page can be negative. Any negative value found on an ancillary form or schedule, must be represented as ZERO when transferred to the Excise Calculation line item. Pay close attention to programming for line 6 of the Excise Calculation; the value should be ZERO if line 4 is less than 6 million dollars; if line 4 is between 6 million and 9 million dollars, the tax rate is 1.87%; if line 4 is more than 9 million dollars, the tax rate is 2.8%. Period begin and end dates are required. Software MUST insure those fields have dates.

The importance 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 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.

See TIR-10-11 for details about Additional tax associated with installment sales on line 8

If the corporation is a RIC, then the Minimum Excise should be zero.

If the corporation is filing a unitary return, the Minimum Excise amount could be less than \$456

It is a requirement to enter the taxpayer identification number of the payer of any pass-through entity withholding.

Schedule A

Nothing New

Schedule B/C

Any percentage represented in print or 2D encoding must include a zero to the left of the decimal point for percentages less than 100%. Percentages are represented as 6 digit fields. The 2D barcode fields must not include the decimal point.

Schedule CG

Schedule CG can be filed as part of the Income, as well as the Non-Income measure of filing as part of a Unitary Group. Because the Unitary Group filings must be electronic, there is no provision for handling them on paper.

Schedule CMS & CRS

| Certificate Type | Size | Format | Notes |
|-------------------------|------|------------|---|
| Economic Dev. Incentive | 10 | nnnnEnnnnn | “n” is a number “a” is a letter Capital letters are static values |
| Brownfields | 10 | nnnnBnnnnn | |
| Low-Income Housing | 9 | MAnnnnnnnn | |
| Historic Rehabilitation | 7 | HRCnnna | |
| Film & Refundable Film | 10 | nnnnFnnnnn | |
| Medical Devices | 10 | nnnnMnnnnn | |
| Employer Wellness | 10 | nnnnnWnnnn | |
| Dairy | 4 | annnn | |
| Conservation Tax | 10 | nnnnCnnnnn | |
| Community Investment | 10 | nnnnVnnnnn | |
| Certified Housing Dev | 10 | nnnnHnnnnn | Yes, both use “H” in the 5 th byte in 2014 NOT 2015 |

* When validating the certificate number, please keep the error responses general.

Something like “You have entered an invalid certificate number...” or “The certificate number you entered is not a Brownfields certificate number...”

| Credit Name used in Schedules CMS & CRS | Expected values Credit Type column |
|---|------------------------------------|
| Brownfields Credit | BRWFLD |
| Certified Housing Credit | CRTHOU |
| Community Investment Credit | CMMINV |
| Conservation Land Credit | CNSLND |
| Dairy Credit | DAIFRM |
| EDIP Credit | EDIPCR |
| Employer Wellness Credit | EMPWLL |
| EOAC Credit | EOACCR |
| Film Incentive Credit | FLMCRD |
| Harbor Maintenance Credit | HRBMNT |
| Investment Tax Credit | INVTAX |
| Historic Rehabilitation Credit | HISRHB |
| Life Science (FDA) Credit | LFSFDA |
| Life Science (ITC) Credit | LFSITC |
| Life Science (Jobs) Credit | LFSJOB |
| Life Science (RD) Credit | LFSRDC |
| Low-Income Housing Credit | LOWINC |
| Medical Device Credit | MEDDVC |
| Vanpool Credit | VANPOL |
| General Research Credit | REARCH |
| | |

No dollar values may be less than zero. Negative credits are not allowed.
See TIR 08-23 for information regarding Life Science Credits.

Note: Effective for tax years beginning on January 1, 2005 and ending on or before December 31, 2009, taxpayers may be eligible for the Historic Rehabilitation Credit (HRC). To claim this credit, a historic rehabilitation project must be complete and have been certified by the Massachusetts Historical Commission. Unused portions of the credit may be carried forward for 5 years. The credit may be transferred or sold to another taxpayer. The HRC is not subject to the 50% limitation rule for corporate taxpayers. If the taxpayer disposes of the property generating the HRC, a portion of the credit may be subject to recapture. For further information, see CMR63.38.1, Massachusetts Historic Rehabilitation Credit.

The Project Certificate HRC (Schedule PC-HRC) is **not** completed by the taxpayer, it is completed by the Massachusetts Historical Commission and issued to the owner of a qualified project. Any taxpayer claiming a portion of the credit must enclose a copy of the completed certificate with their tax return.

Schedule CIR

This schedule is NOT 2D enabled so no 2D layouts are provided.

Schedule D/E1

Any percentage represented in print or 2D encoding must include a zero to the left of the decimal point for percentages less than 100%. Percentages are represented as 6 digit fields. The 2D barcode fields must not include the decimal point.

Schedule E

Any percentage represented in print or 2D encoding must include a zero to the left of the decimal point for percentages less than 100%. Percentages are represented as 7 digit fields. The 2D barcode fields must not include the decimal point.

This is a 28 line item schedule. It is only used with the Form 355 & Form 355-S.

See Form 355 or 355-S notations above for how to handle negative values being carried forward from this schedule. The only negative values allowed on schedule E are for line items 1, 2, 3, 4, 6, 7, 8, 9, 13, 14, 19, 21, 22, 23, 25, & 27.

Line 28 is carried over from Schedule NOL, line 8

Schedule F

Any percentage represented in print or 2D encoding must include a zero to the left of the decimal point for percentages less than 100%. Percentages are represented as 6 digit fields. The 2D barcode fields must not include the decimal point.

Schedule H

Any percentage represented in print or 2D encoding must include a zero to the left of the decimal point for percentages less than 100%. Percentages are represented as 6 digit fields. The 2D barcode fields must not include the decimal point.

Schedule RC

Any percentage represented in print or 2D encoding must include a zero to the left of the decimal point for percentages less than 100%. Percentages are represented as 6 digit fields. The 2D barcode fields must not include the decimal point.

Schedule S

Shareholder information may require multiple page 6's of the Schedule S to be filed. There is a maximum of 75 potential shareholders being enumerated, which translates to a maximum of 3 of these pages. Only the 6th page need be sent multiple times as needed. The name and ID number of each shareholder is required and must match against the Schedule SK-1.

Schedule SK-1

The name and ID number of each shareholder is required and must match against Schedule S page 6. There are valid negative values represented on this schedule.

Any percentage represented in print or 2D encoding must include a zero to the left of the decimal point for percentages less than 100%. Percentages are represented as 6 digit fields. The 2D barcode fields must not include the decimal point.

Schedule RNW

This schedule is NOT 2D enabled so no 2D layouts are provided.

If the corporation is a REIT, this schedule is filed to calculate its net worth.

See [TIR 06-6](#) for more information.

Schedule TDS

Schedule TDS was created for the specific purpose outlined in Massachusetts DOR (MDOR) Technical Information Release (TIR) 06-05. ...*taxpayer does not disclose any inconsistent filing position they will be subject to a penalty.* TDS is NOT to be used for explanation statements. It is used ONLY for an explanation of inconsistent filing positions. This schedule is NOT 2D enabled.

Schedule RLC

The Refundable Life Science Credit schedule is NOT 2D enabled so no 2D layouts are provided.

Changes to 2015 Massachusetts Corporate Forms and Schedules

General

Please note that the CA-6 form is no longer being used. It has been replaced with the ABT form. See the MDOR web site for more details.

Community Investment Tax Credit Certificate Number has a change in the format; a “V” in the 5th byte is what makes it a valid certificate.

Many of the “Yes” “No” radio buttons have been changed to just “Yes”. Meaning, fill the single radio button only if you are answering the question in the affirmative.

Form 355

There is a new amended field

Form 355S

There is a new amended field and new date field

Many fields on page 1 have moved around. In the interest of expediency, the order of fields will not be changed in the 2D layout for 2015.

Page 2, line 6 tax rate change

Schedule CR

Schedule is obsolete for 2015. Replaced with Schedule CMS

Schedule H-2

Obsolete for 2015. Replaced with Schedule CRS

Schedule H

Is 2 pages. The former page 2 was removed. The former page 3 is now page 2

Schedule RC

Page 2 only has the first 7 lines from 2014. Page 3 no longer exists

Schedule A

None

Schedule A-1

Schedule A-2

Schedule A-3

Schedules are obsolete for 2015

Schedule B / C

None

Schedule D/E1

None

Schedule E

None

Schedule F

None

Schedule E

None

Schedule RNW

None

Schedule SK-1

No Changes

Schedule S

None

Schedule TDS

None

Schedule RFC

Obsolete for 2015

Form EDIP

Part 2 is now not required for Corp Taxpayers

Schedule EOAC

None

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 have forms reviewed annually prior to release of the substitute forms. For those vendors passing certification, they must provide a copy of their DOR Approval letter to tax practitioners or other vendors who sell the products of tax software developers who design substitute tax forms. (See also, Section 1.4 of 'Handbook for Reproduction of Non-Scannable Department of Revenue Forms')

If a company chooses to release software to their customers (tax payer or tax practitioner) prior to being approved by the DOR, the company must adhere to the following criterion:

- A watermark with the text of "**DRAFT FORM: DO NOT FILE**" must be printed across all pages of the form(s)

- The watermark must be printed in black only

- The watermark must be at least tall enough to encompass two printed lines

- The watermark must be located such that at least part of the taxpayer name and address are obliterated. For forms where there is no name and address area, the vendor may place the watermark anyplace common sense would dictate.

- The consumer must not have a way to shut off the watermark feature

- The software must prohibit returns created with unapproved software from being filed electronically

- Once approved, a software patch should remove any watermarks and filing prohibitions.

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

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, or 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, we will track readability of returns with respect to field read rates. *For those vendors participating in the 2-D solution*, 2-D barcode read problems are tracked. (Not printer introduced problems for which the vendor has no control)

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 all forms and schedules 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 location of all OCR-readable fields must appear in the exact location as specified in the record layout. Those 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 unable to be read, the exact positioning will allow software to capture and "read" the data.

Text

- . Vendors may limit descriptions for captions and lines required by the official form or schedule to one print line on the substitute form or schedule by using abbreviations and contractions and by omitting articles and prepositions. The substitute schedule must retain sufficient key words, however, to permit ready identification of the caption, line or item. See Massachusetts Department of Revenue Publication 'Handbook for Reproduction of Non-Scannable Department of Revenue Forms' Section 3 for more information.
- . Text found on the transparent films and online grids are for illustration purposes only. Vendors are encouraged to be as brief or verbose as space and reason permits.

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
- . 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” boxes (as found on the official Department produced version of the forms) 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’s 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.
- . It may be presented in either printed “hard-copy” or software “soft-copy” formats
- . The text of the Privacy Act Notice is as follows:
Under the authority of 42 U.S.C. sec. 405© (2) ©(i), and M.G.L. c. 62C, sec. 5, the Department of Revenue has the right to require an individual to furnish his or her Social Security number on a state tax return. This information is mandatory. The Department of Revenue uses Social Security number for taxpayer identification to assist in processing and keeping track of returns and in determining and collecting the proper amount of tax due. Under M.G.L. c. 62C, sec. 40, the taxpayer’s identifying number is required to process a refund of overpaid taxes. Although tax return information is generally confidential pursuant to M.G.L. c. 62C, sec. 21, the Department of Revenue may disclose return information to other taxing authorities and those entities specified in M.G.L. c. 62C. secs. 21, 22 or 23 and as otherwise authorized by law.

The Department's acceptance criteria are as follows.

- Can we read the 2-D barcode?
- Can we read the 1-D barcode?
- Is there a 2-D barcode on every page?
- Is the 2D barcode data correctly located within the barcode?
- Is the 1-D barcode correct per 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?
- Beginning in 2008, transparent films will only be provided upon request.
- Vendors providing Massachusetts Corporate Excise Tax Forms and Schedule must pass ALL (1D, 2D and exact positioning) of the testing requirements.

Submitting test data

- Submitting samples for 2D testing may be done via email using pdf files.
- There will be two tests per form required to be submitted for 2D testing.
- Exact positioning tests may be submitted in hard copy format or via email.
- Beginning with the first submission, and going back and forth between the department and the vendor until final approval, a cover sheet must be provided that gives a quick view of what is being submitted and the most up to date status. DOR will return the cover sheet and update as required. When the testing has been completed successfully, the cover sheet will be returned as a final confirmation to what has been accepted by the department.
- Vendors are free to format their own cover sheets as they see fit. Included must be contact information, Forms and Schedules being submitted, and which testing is to be performed.

See appendix A for samples of a cover sheet in use.

Non-Image enabled forms with anchors and a 1-D barcode

Schedule BC – Brownfields Credit is an example; there is no 2D barcode, nor is there a “grid” layout of the schedule. The department wants to be able to name the document when we encounter it.

We do that using the 1-D barcode and the anchors.

- 1 Code: 39 symbology
- 2 12 characters
- 3 Ratio: 2.5:1 wide narrow
- 4 Height: 5/16 inch
- 5 Length: 2 ½ inches
- 6 “X” dimension (the narrowest bar and/or space) must be at least 1.5 pts (approximately 20 mils or 3/144 “)
- 7 Each bar in the barcode must be solid. Streaks in the barcode are unacceptable.
- 8 Quiet zone restrictions are relaxed.
- 9 Margin restrictions are relaxed for the anchors and 1D barcode
- 10 Print area restrictions are relaxed for the anchors and 1D barcode
- 11 See Anchors (above) for those characteristics. The exception is location.
- 12 The top left corner of the 1D barcode is on Bottom of Row 1, Left of Column 15
- 13 Top Left anchor's top left corner is on Top of Row 4, Left of Column 7
- 14 Top Right anchor's top right corner is on Top of Row 4, Right of Column 79
- 15 Bottom Left anchor's bottom left corner is on Bottom of Row 63, Left of Column 7
- 16 Bottom Right anchor's bottom right corner is on Bottom of Row 63, Right of Column 79

Mailing Instructions

Use the following addresses when mailing completed taxpayer returns:

| | |
|----------|---|
| Form 355 | Massachusetts Department of Revenue PO Box 7005 Boston, MA 02204-7005 |
|----------|---|

| | |
|-----------|---|
| Form 355S | Massachusetts Department of Revenue PO Box 7025 Boston, MA 02204-7025 |
|-----------|---|

| | |
|---------------|---|
| Form 355-7004 | Massachusetts Department of Revenue PO Box 7025 Boston, MA 02204-7025 |
|---------------|---|

Massachusetts Department of Revenue Contact List

Kara Tempesta

ISO 3rd floor – Scannable Forms Approval

200 Arlington St.

Chelsea MA 02150

Tempestak@dor.state.ma.us

NOTE:

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

*Any **SCANNABLE** 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 & Non-Scannable Forms Approval

100 Cambridge St.

Boston MA 02210

trainorc@dor.state.ma.us

617-626-2812

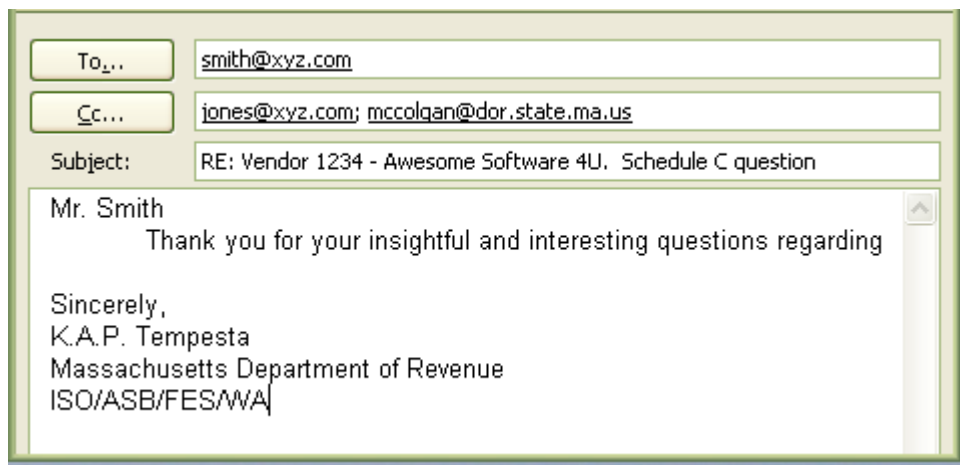
Communication

The preferred method of communication with the Massachusetts Department of Revenue for scannable forms issues is via e-mail. It falls upon the sender of the email to include their own backup person as a 'CC' recipient. Please include Donald McColgan as a 'CC' recipient when writing to Kara Tempesta for scannable forms issues.

The subject line should include the vendor id number, product name and brief reason for the communication such as 'Schedule HC question'; 'Testing clarification'; et cetera.

Do not include any personal information such as social security numbers of you or any customer or client in the email.

If including any attachments to the email, please do not exceed 20MG in total size.



The screenshot shows an email client interface with the following fields:

- To...**: smith@xyz.com
- Cc...**: jones@xyz.com; mccolgan@dor.state.ma.us
- Subject:**: RE: Vendor 1234 - Awesome Software 4U. Schedule C question

The email body contains the following text:

Mr. Smith
Thank you for your insightful and interesting questions regarding

Sincerely,
K.A.P. Tempesta
Massachusetts Department of Revenue
ISO/ASB/FES/WA

Other Resources:

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

Federation of Tax Administrators (FTA) website <http://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.mass.gov/dor/> Refer to the site map to help find draft and final versions of the latest forms and schedules, as well as other helpful information.

Information relevant to the production of payment vouchers and extensions, including scan-line specifications and sample forms, can be found in the 'Computer-Generated Payment voucher and Extensions Forms for Income, Fiduciary and Corporate Returns Software Developer's Guide' <http://www.mass.gov/dor/tax-professionals/software-developers/paper-1d-and-2d-barcode/>

and '2010 Tax Year Computer-Generated Payment voucher and Extension Forms' <http://www.mass.gov/dor/tax-professionals/software-developers/paper-1d-and-2d-barcode/>

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>

TIR 08-11: An Act Relative to Tax Fairness and Business Competitiveness. The act institutes "Unitary Combined Reporting" for multi-state corporations and also adopts business entity classification rules that broadly conform to the Federal "check-the-box" rules. Although the act is for tax years beginning on or after January 1, 2009, how it affects 2008 filings has yet to be determined. Please check the Massachusetts Department of Revenue website frequently for the most up-to-date information on this matter. Because of this act, Form 355-C no longer exists, nor do Schedules E-CG & CG.

TIR 09-18 has information about filing method requirements for the Combined Reporting returns.

830 CMR 63.32B.2: Combined Reporting Regulation, Form 355U general information and Relationship to Other Rules. <http://www.mass.gov/dor/docs/dor/rulesregs/63-32b-2.pdf>

(Note: website addresses current as of 10/07/2013)

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 |
|----------|------------|---|
| 2015-1.0 | 10/05/2015 | Beginning annual updates |
| | | New Farming and Fisheries tax Credit see TIR 14-13 |
| | | Community Investment Tax Credit Certificate has a new format. It has a "V" in the 5 th byte to be a valid certificate. |
| | | Form 355 & 355-S are now each 7 pages. The Schedule CR has been removed. |
| | | Schedules A-1, A-2 & A-3 are obsolete. Form 355-SBC is also obsolete |
| | | Schedule H-2 is replaced (only for Corporate filers) with Schedule CRS |
| | | Schedule RFC (only for Corporate filers) & CR have been replaced with Schedule CMS. Schedule H-2 has been replaced by Schedule CRS. |
| | | Form 355 & 355-S – Field 18, should always be empty |
| | 10/23/2015 | Added Appendix B |
| 2015-1.1 | 10/26/2015 | Added Table showing expected credit code for schedules CRS & CMS on page 26 |
| | | Appendix B, Schedule RLC form code updated to LSC |
| | | Schedule H is now a 2 page document (pg 2 from 2014 is gone) |
| | | Schedule RC is now a 2 page document. (pg 3 from 2014 is gone) |
| | | Monitor the Mass DOR web site for any changes to Schedule EDIP |
| 2015-2.0 | 12/7/2015 | Form 355 & 355-S added amended field. Additional date field on 355-S |
| | | None of the positions in Parts 2, 3 & 4 are up to date (Right column) |
| | | 355-S, page 1: Field order of the physical form does not match the 2D layout |
| 2015.2.1 | 12/11/2015 | Fixed # fields, 355-S pg 1 (61) |
| | | Form 355 & 355-S, added a forgotten field, amended, as the last field in each layout. Updated field location for page 1 of Form 355 & 355-S |
| | | Updated field locations for page 1 of Form 355 & 355-S (rows, enough to positively identify the field) |
| | | Removed DRAFT |

Appendix A

Initial Submission

Massachusetts Department of Revenue

Mrs. Kara Tempesta
200 Arlington St
Chelsea MA 02150
(617) 887-5172
tempestak@dor.state.ma.us

or

Mr. Donald McColgan
mccolgan@dor.state.ma.us
(617) 887-5624

| | | |
|---------------------|----------|--|
| XYZ Corp of America | Vendor # | 1234 |
| | Product: | Awesome Software 4U |
| | Contact: | Mr. Stanley Smith |
| | | 2 Main St |
| | | Anytown, OR 10102 |
| | | (123) 222-1234 |
| | | smith@xyz.com |
| | | or |
| | | Mr. James Jones |
| | | (123) 222-1233 |
| | | jones@xyz.com |

| Forms and Schedules | | Tests to be performed | | | | Results / Action |
|---------------------|--|---|----|---------|---------------|---|
| | | √ = To be tested P = Successful test | | | | Successful Result, Error, Retest, Did Not Submit, Accepted Form |
| | | Exact Positioning | 1D | 2D data | Not supported | |
| Form 1 | | √ | √ | | | |
| Schedule B | | √ | √ | | | |
| Schedule C | | √ | √ | √ | | |
| Schedule D | | √ | √ | √ | | |
| Schedule E | | | | | √ | |
| Schedule CB | | √ | √ | √ | | |
| Schedule INC | | | | | | D.N.S. |
| Schedule X/Y | | | | | | D.N.S. |
| Schedule Z/DI | | | | | | D.N.S. |
| Form 1NRPY | | | | | | D.N.S. |
| Schedule NTSL/NR | | | | | | D.N.S. |
| | | | | | | |
| Notes | Development is incomplete. Schedules with a DNS status will be submitted next week. - Stan | | | | | |

Test Results

Massachusetts Department of Revenue

Mrs. Kara Tempesta

200 Arlington St

Chelsea MA 02150

(617) 887-5172

tempestak@dor.state.ma.us

or

Mr. Donald McColgan

mccolgan@dor.state.ma.us

(617) 887-5624

XYZ Corp of America

Vendor # 1234

Product: Awesome Software 4U

Contact: Mr. Stanley Smith

2 Main St

Anytown, OR 10102

(123) 222-1234

smith@xyz.com

or

Mr. James Jones

(123) 222-1233

jones@xyz.com

| Forms and Schedules | | Tests to be performed | | | | Results / Action |
|---------------------|--|---|----|------------|------------------|---|
| | | √ = To be tested P = Successful test | | | | Successful Result, Error, Retest, Did Not Submit, Accepted Form |
| | | Exact Positioning | 1D | 2D data | Not supported | |
| Form 1 | | P | P | | | Success Exact / 1D |
| Schedule B | | P | √ | | | Success Exact / Error 1D |
| Schedule C | | P | P | √ | | Success Exact & 1D Error 2D (see report) |
| Schedule D | | P | P | P | | Accepted |
| Schedule E | | | | | √ | |
| Schedule CB | | √ | √ | √ | | Did Not Submit |
| Schedule INC | | | | | | D.N.S. |
| Schedule X/Y | | | | | | D.N.S. |
| Schedule Z/DI | | | | | | D.N.S. |
| Form 1NRPY | | | | | | D.N.S. |
| Schedule NTSL/NR | | | | | | D.N.S. |
| | | | | | | |
| Notes | Schedule B – 1D barcode value had 2007 year, should be 2008 | | | | | |
| | Schedule CB did not accompany the test package as indicated - Kara | | | | | |

Resubmission

Massachusetts Department of Revenue

Mrs. Kara Tempesta

200 Arlington St

Chelsea MA 02150

(617) 887-5172

tempestak@dor.state.ma.us

or

Mr. Donald McColgan

mccolgan@dor.state.ma.us

(617) 887-5624

XYZ Corp of America

Vendor #

1234

Product:

Awesome Software 4U

Contact:

Mr. Stanley Smith

2 Main St

Anytown, OR 10102

(123) 222-1234

smith@xyz.com

or

Mr. James Jones

(123) 222-1233

jones@xyz.com

| Forms and Schedules | | Tests to be performed | | | | Results / Action |
|---------------------|--|---|----|---------|---------------|---|
| | | √ = To be tested P = Successful test | | | | Successful Result, Error, Retest, Did Not Submit, Accepted Form |
| | | Exact Positioning | 1D | 2D data | Not supported | |
| Form 1 | | P | P | √ | | |
| Schedule B | | P | √ | | | Retest 1D |
| Schedule C | | P | P | √ | | Success Exact & 1D Error 2D (see report) |
| Schedule D | | P | P | P | | Accepted |
| Schedule E | | | | | √ | |
| Schedule CB | | √ | √ | √ | | |
| Schedule INC | | | | | | D.N.S. |
| Schedule X/Y | | | | | | D.N.S. |
| Schedule Z/DI | | | | | | D.N.S. |
| Form 1NRPY | | | | | | D.N.S. |
| Schedule NTSL/NR | | | | | | D.N.S. |
| | | | | | | |
| Notes | Schedules CB is attached this time. Retest 1D value for Sched B. We are still looking at Sched C error report. 2D test for Form-1 is included. DNS are still on track for submission next week. - Stan | | | | | |

Final Results

Massachusetts Department of Revenue

Mrs. Kara Tempesta
200 Arlington St
Chelsea MA 02150
(617) 887-5172
tempestak@dor.state.ma.us

or

Mr. Donald McColgan
mccolgan@dor.state.ma.us
(617) 887-5624

XYZ Corp of America Vendor # 1234
Product: Awesome Software 4U
Contact: Mr. Stanley Smith
 2 Main St
 Anytown, OR 10102
 (123) 222-1234
 smith@xyz.com
 or
 Mr. James Jones
 (123) 222-1233
 jones@xyz.com

| Forms and Schedules | | Tests to be performed | | | | Results / Action |
|---------------------|--|---|----|------------|------------------|---|
| | | √ = To be tested P = Successful test | | | | Successful Result, Error, Retest, Did Not Submit, Accepted Form |
| | | Exact Positioning | 1D | 2D data | Not supported | |
| Form 1 | | P | P | P | | Accepted |
| Schedule B | | P | P | P | | Accepted |
| Schedule C | | P | P | P | | Accepted |
| Schedule D | | P | P | P | | Accepted |
| Schedule E | | | | | √ | |
| Schedule CB | | P | P | P | | Accepted |
| Schedule INC | | P | P | P | | Accepted |
| Schedule X/Y | | P | P | P | | Accepted |
| Schedule Z/DI | | P | P | P | | Accepted |
| Form 1NRPY | | P | P | P | | Accepted |
| Schedule NTSL/NR | | P | P | P | | Accepted |
| | | | | | | |
| Notes | Have a successful filing season - Kara | | | | | |
| | | | | | | |

Appendix B

This is the place to visit if you are interested in learning more about the 1 Dimensional barcodes added to certain Massachusetts Department of Revenue forms beginning in 2015. The so called Task Order 2 (TO #2) forms. Also see page 9 of this document. For the forms mentioned below, and only those forms, the 1D barcode has 13 bytes. This is different from the layout mentioned on page 9, which is specific to the forms mentioned in table 1 on page 10

| 1D Barcode - Field breakdown | | |
|------------------------------|--------------------|----------------------|
| | | |
| MA15fffppvvv | 13 Byte 1D barcode | |
| MA15 | Static value | |
| fff | Form Code | See following tables |
| pp | Page number | Page One = '01 |
| vvv | NACTP Vendor Code | |

| Task Order #2 | |
|----------------|-----------|
| Trustees Forms | Form Code |
| CCF-PF | 600 |
| CCF-ST | 601 |
| CCF-VR | 602 |
| M-3 | 603 |
| NHR | 604 |
| PTE-EX | 605 |
| PWH-RW | 606 |
| PWH-WA | 607 |
| PWH-WW | 608 |
| VRS | 615 |
| ST-10 | 609 |
| ST-BDR | 613 |
| ST-7R | 612 |
| ST-BDR-Meals | 614 |
| ST-6 | 610 |
| ST-6E | 611 |

| | |
|-----------------------------|-----------|
| Task Order #2 cont. | |
| Corporate Forms | Form Code |
| Allotment CHDC | 627 |
| Allotment HRC | 628 |
| Allotment LIHC | 629 |
| Certificate LIHC | 630 |
| Early Election LIHC | 632 |
| Form 121A | 616 |
| Form 355Q | 617 |
| Form 355RD | 618 |
| Form 355SC | 619 |
| Form 355SV | 620 |
| Form 63 FI | 621 |
| Form 63-20P | 622 |
| Form 63-23P | 623 |
| Form 63-29A | 624 |
| Form BCTA | 642 |
| Form FP | 643 |
| Form MDCA | 637 |
| Form MDCTA | 644 |
| Schedule ABI | 625 |
| Schedule ABIE | 626 |
| Schedule DRE | 631 |
| Schedule FE | 633 |
| Schedule HM | 634 |
| Schedule M-1 | 635 |
| Schedule NIR | 638 |
| Schedule NOL | 639 |
| Schedule RLC aka RLSC | LSC |
| Schedule TTP | 641 |
| Schedule VP | 649 |
| Form M-990T | 636 |
| Cert of Good Standing | 645 |
| Form ABT | 646 |
| Schedule CC (CMS) | 647 |
| Schedule Credit Recap (CRS) | 648 |

| | |
|---------------------|-----------|
| Task Order #2 cont. | |
| Excise Forms | Form Code |
| Form AF-1 | 670 |
| Form Cigar-2(a,b,c) | 671 |
| Form CIN | 672 |
| Form CIS | 673 |
| Form CIV | 674 |
| Form CT-1 | 675 |
| Form CT-10 | 676 |
| Form CT-CDL | 678 |
| Form CTL | 679 |
| Form CT-RL | 681 |
| Form CTS-1NR | 682 |
| Form CTS-8 | 683 |
| Form DPP1 | 684 |
| Form GT-1 | 685 |
| Form GT-456 | 686 |
| Form GT-9A-B | 702 |
| Form GT-9-B | 703 |
| Form GT-9M-B | 704 |
| Form GT-9T-B | 705 |
| Form JFT-1 | 687 |
| Form JFT-4S | 688 |
| Form JFT-4U | 689 |
| Form JFT-9 | 706 |
| Form SFT-1 | 698 |
| Form SFT-3 | 699 |
| Form SFT-3-B | 700 |
| Form SFT-4 | 701 |
| Form SFT-9T-B | 707 |
| Schedule CT-NPM | 680 |
| Schedule CT-1B | 708 |
| Schedule CT-1C | 677 |
| Schedule CT-1E | 709 |
| Sched B | 690 |
| Sched B_CTL | 691 |
| Sched E, pt C | 692 |
| Sched LG | 693 |
| Sched MF-D | 694 |
| Sched MF-R | 695 |
| Sched X-D | 696 |
| Sched X-R | 697 |