Commonwealth of Massachusetts
Department of Revenue

Part 1 - 2018 Corporate Excise Software Developer's Guide

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

2018 Tax Year
2019 Processing Year

Note: This document is based on ***2018*** forms

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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/dor/dor-directory.html

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/dor/dor360/dor360-effort-results-in-changes-to-form-355u-filing.html

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, CRS, CMS, 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 possible 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.adobe.com/content/dam/Adobe/en/devnet/acrobat/pdfs/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 http://www.nactp.org/index.php/resources/standards/58-nactp-standards-documents

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 13 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).

1122333445555

Field	Name	Characters	Value	Miscellaneous
1	State ID	2	“MA”	
2	Year	2	“18”	See table 1
3	Form ID	3	Standard MASSTAX values.	See Table 1 for complete list of Form IDs
4	Page Number	2	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) Thirteen 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 ¼” 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). The sample below is for sizing considerations.

MA020011M001

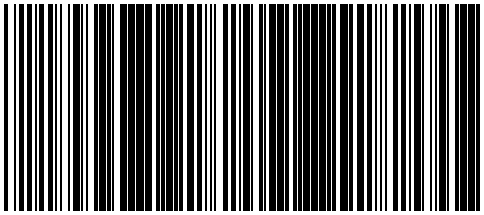

Table 1: Form ID

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 RFC	RFC	
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	
Form M-2220*	656	
Payment Vouchers & Extensions	Note: Year field is "PV"	
Form-1PV	001	MAPV00101vvvv
Form-2PV	002	MAPV00201vvvv
Form 8736	003	MAPV00301vvvv
Form 4868	004	MAPV00401vvvv
Form 355PV	005	MAPV00501vvvv
Form 355-SPV	006	MAPV00601vvvv
Form 355-7004	007	MAPV00701vvvv
Form 355-7004 Misc	011	MAPV01101vvvv
Form M-990T-7004	012	MAPV01201vvvv
Estimates	Note: Year field is "PV"	
Form-1ES	008	MAPV00801vvvv
Form-2ES	009	MAPV00901vvvv
Form-355ES	010	MAPV01001vvvv

These form codes are to be used in both the 1-D barcode and the 2-D barcode header section.
* Schedule BC & RLC as well as Form ABT & M-2220 are not 2D enabled.
The "vvvv" noted above for vouchers and extensions represent the Vendor Id Code.

See Appendix B of this document for a comprehensive list of documents using a 1D barcode for forms identification with associated Form ID values.

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
ATX Forms	1833
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
Intuit	1555
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
Intuit	1555
ATX	1833

Table 3: Max forms

Form	Max form per return
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 CMS	As needed
Schedule CRS	As needed
Schedule H	1
Schedule RC	2
Schedule RC, page 2	2
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	1
Schedule S, page 7	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.

- Schedule CMS is required if the taxpayer is using any credits. In some circumstances a specific credit schedule may also be required to be submitted. See credit instructions for more information.
- Schedule CRS is required if the taxpayer is recapturing any credits.

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 mailing address, enter blank in the state field. If the foreign country has a zip code, it can go in the ZIP Code field, otherwise leave it empty.
- See Appendix C for a table of foreign countries.
- Use the foreign state field for foreign countries that have a state, county or province included in the mailing address.
- Use Appendix C for the 2 character foreign country code. The two characters should be used in both the print and 2D foreign country fields.
- 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 1.9%; if line 4 is more than 9 million dollars, the tax rate is 2.85%.
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
EDIP	10	nnnnEnnnnn	
Brownfields	10	nnnnBnnnnn	"n" is a number "a" is a letter Capital letters are static values * Missing Cert # nullifies Credit dollars
Low-Income Housing	9	MAnnnnnnn	
Historic Rehabilitation	7	HRCnnna	
Film Incentive	10	nnnnFnnnnn	
Medical Devices	10	nnnnMnnnnn	
Employer Wellness	10	nnnnnWnnnn	
Dairy	5	annnn	
Conservation	10	nnnnCnnnnn	
Community	10	nnnnVnnnnn	
Certified Housing Dev	10	nnnnHnnnnn	
<generic>	varies	Cnnnnnnnnn	This type can have up to 10 digits

* When validating the certificate number, please keep the error responses general. For example: "You have entered an invalid certificate number…" or "The certificate number you entered is not a Brownfields certificate number…" The primary / initial authority who issues the certificate number with the credit amount can elect to use the formats outlined in the table above. However, the Massachusetts Department of Revenue can also elect to issue certificate numbers that can supersede the original certificate number. In those cases, the new certificate number field size can be up to 20 bytes in length. Note: the sizes noted above will not match the sizes of the certificate numbers in the (Part 2) 2D layout details document.

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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
Lead Paint Credit	LEDPNT
Septic Credit	SEPTIC
Solar and Wind Energy Credit	SLRWND
Farming and fisheries Credit	FRMFSH
Veteran Hire Credit	VETHIR
Low Income Housing Donation Credit	LIHDON

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 http://www.mass.gov/dor/businesses/help-and-resources/legal-library/tirs/tirs-by-years/2006-releases/tir-06-6-net-worth-calculation-for-reits.html 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 2017 Massachusetts Corporate Forms and Schedules

General

Schedule NOL is now 2D enabled

Form 355

Form 355S

Schedule CRS

Schedule CMS

Schedule H

None

Schedule RC

Schedule A

None

Schedule B / C	Schedule D/E1	Schedule E
None	None	None

Schedule F	Schedule EOAC	Schedule RNW
None	None	None

Schedule SK-1	Schedule S	Schedule TDS
	None	None

Schedule RFC	Form EDIP
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. Part of the approval process is for the Payment Voucher to pass DOR testing. 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: THIS WILL NOT BE PROCESSED**" must be printed across all pages of the form(s). Further, a notice will be mailed to the taxpayer stating their return was not accepted by DOR if they file using DRAFT forms or schedules.
>
> 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 ¼"
- No solid, filled (black) area should be with 2cm (approximately ¾") 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.
- The payment voucher must pass DOR testing prior to final approval. The 1D Barcode and scanline must both be readable and correctly configured. (See the PV Developers Guide for more details)
- 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

Payment Vouchers & Extensions

1. Table 1 on page 10.
2. These documents should NOT have anchors.
3. These documents still require the scan line at the bottom of the page.
4. These documents should include a 13 byte 1D barcode located at the top of the page.
5. Vendors should include their vendor code in the last four bytes of the 1D barcode.
6. All other criteria remain the same as outlined in “Payment Voucher and Extensions Software Developer's Guide” and “Tax Payment Voucher and Extension Forms” (see Other Resources on page 37)

UPDATE

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See 2017 PV Extensions Developers Guide which is found at http://www.mass.gov/dor/tax-professionals/software-developers/paper-1d-and-2d-barcode/

Massachusetts Department of Revenue Contact List

Non 1D or 2D enabled forms are submitted to:

Patrick Ford fordp@dor.state.ma.us
Brian Mcglone mcgloneb@dor.state.ma.us

1D and 2D enabled forms are submitted to:

Robert Fiore
ANF-IT Support 3rd floor – Scannable Forms Approval
200 Arlington St.
Chelsea MA 02150
~~fiore@dor.state.ma.us~~ 617-887-5315 anfitformsapproval@dor.state.ma.us

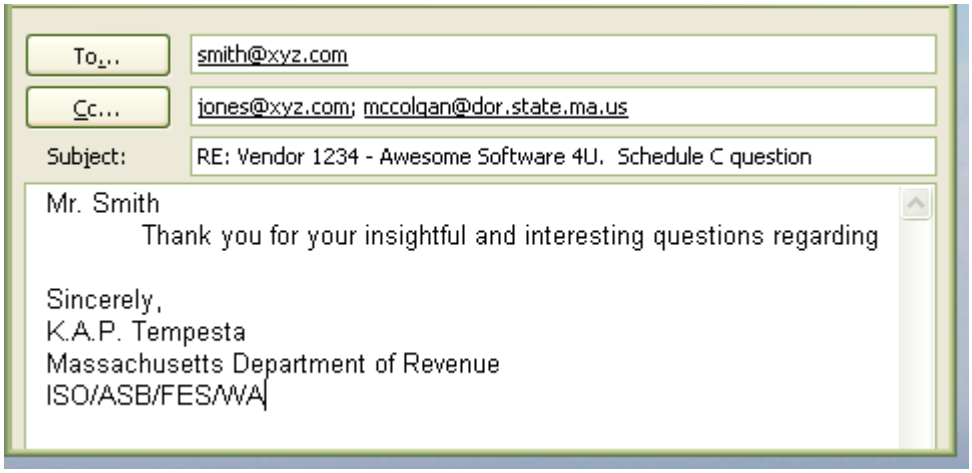
Steven Piro
ANF-IT Support 3rd floor – Scannable Forms Approval
200 Arlington St
Chelsea MA 02150
~~piro@dor.state.ma.us~~ 617-887-5710 anfitformsapproval@dor.state.ma.us

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*
A scannable form is any form with a 1D barcode on it

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.



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' and '2016 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 9/29/2016)

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
2018-1.0	8/01/2018	Beginning annual updates Page 36 updates to DOR contact info. Page 31, paragraph 3 & page 34 update to the vendor approval process. To be approved for filing a Corp Excise return, (aka, 2D testing) a vendor must also pass the testing for the payment voucher.
		Appendix B updated to include comprehensive list of all 1D barcode enabled documents. Calendar update and Rev update comparison for 1D year field
		Forms with an Amended Bubble should default to Original and the field is required.
		Schedule NOL 2D enabled. Part 4

Appendix A

Initial Submission
Massachusetts Department of Revenue
Mrs. Dep Revenue
200 Arlington St
Chelsea MA 02150
(617) 887-0000
revenue@dor.state.ma.us
or
Mr. Ven Doore
doore@dor.state.ma.us
(617) 887-0001

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. Dep Revenue
200 Arlington St
Chelsea MA 02150
(617) 887-0000
revenue@dor.state.ma.us
or
Mr. Ven Doore
doore@dor.state.ma.us
(617) 887-0001

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. Dep Revenue
200 Arlington St
Chelsea MA 02150
(617) 887-0000
revenue@dor.state.ma.us
or
Mr. Ven Doore
doore@dor.state.ma.us
(617) 887-0001

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. Dep Revenue
200 Arlington St
Chelsea MA 02150
(617) 887-0000
revenue@dor.state.ma.us
or
Mr. Ven Doore
doore@dor.state.ma.us
(617) 887-0001

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. Also see page 9 of this document. For the forms mentioned below, the 1D barcode has 13 bytes.

Note: some documents may be retired but are included anyway.

1D Barcode - Field breakdown		
MAyyfffppvvvv	13 Byte 1D barcode	
MA	Static value	
yy	Year value	In most cases, calendar*
fff	Form Code	See following tables
pp	Page number	Page One = '01
vvvv	NACTP Vendor Code	

"*" In some cases the year in the 1D barcode will be the year of the Rev date as printed on the official version of the document. The Rev date year should be the same as the 1D barcode year. If there is no Rev date, the 1D barcode year will change annually with the calendar year.

Note: the year is a static value of "PV" for the document class of Coupons. This includes, but not limited to, Payment Vouchers and Estimate Coupons. (See below)

Document Class	Document Name	Form Code	Form Year
Personal Income Tax	Form 1	001	Calendar
Personal Income Tax	Form 1-NRPY	006	Calendar
Personal Income Tax	Form 84	232	Rev Year
Personal Income Tax	Form M-1310	225	Rev Year
Personal Income Tax	Form M-2210	653	Calendar
Personal Income Tax	From M-8379	227	Calendar
Personal Income Tax	Sched B	010	Calendar
Personal Income Tax	Sched C	011	Calendar
Personal Income Tax	Sched CB	026	Calendar
Personal Income Tax	Form COA	233	Rev Year
Personal Income Tax	Sched C-2	CC2	Calendar
Personal Income Tax	Sched D	012	Calendar
Personal Income Tax	Sched DI	SDI	Calendar
Personal Income Tax	Sched D-IS	027	Calendar
Personal Income Tax	Sched E-1	013 page = 01	Calendar
Personal Income Tax	Sched E-2	013 page = 02	Calendar
Personal Income Tax	Sched E-3	013 page = 03	Calendar
Personal Income Tax	Sched E (reconciliation)	013 page = 04, 05, 06	Calendar
Personal Income Tax	Sched HC	029 page = 01, 02, 03	Calendar
Personal Income Tax	Sched HC-CS	029 page = 04	Calendar
Personal Income Tax	Sched INC	INC	Calendar
Personal Income Tax	Sched NTSL-NR	021	Calendar
Personal Income Tax	Sched R/NR	RNR	Calendar
Personal Income Tax	Sched XY	SXY	Calendar

Document Class	Document Name	Form Code	Form Year
Corporate Excise	Form 355	397	Calendar
Corporate Excise	Form 355-Q	617	Rev Year
Corporate Excise	Form 355-RD	618	Rev Year
Corporate Excise	Form 355-S	347	Calendar
Corporate Excise	Form 355-SC	619	Calendar
Corporate Excise	Form 355-SV	620	Rev Year
Corporate Excise	Form M-2220	656	Calendar
Corporate Excise	Form M-990T	636	Calendar
Corporate Excise	Form UA-1	236	Rev Year
Corporate Excise	Form 355SBC	731	Calendar
Corporate Excise	Sched A	060	Calendar
Corporate Excise	Sched ABI	625	Calendar
Corporate Excise	Sched ABIE	626	Calendar
Corporate Excise	Sched B/C	061	Calendar
Corporate Excise	Sched CG	065	Calendar
Corporate Excise	Sched CIR	CIR	Calendar
Corporate Excise	Sched D/E1	062	Calendar
Corporate Excise	Sched DRE	631	Calendar
Corporate Excise	Sched E	064	Calendar
Corporate Excise	Sched F	066	Calendar
Corporate Excise	Sched FE	633	Calendar
Corporate Excise	Sched H	067	Calendar
Corporate Excise	Sched M-1	635	Calendar
Corporate Excise	Sched NIR	638	Calendar
Corporate Excise	Sched NOL	639	Calendar
Corporate Excise	Sched RC	069	Calendar
Corporate Excise	Sched RLSC	LSC	Calendar
Corporate Excise	Sched RNW	RNW	Calendar
Corporate Excise	Sched S	090	Calendar
Corporate Excise	Sched SK-1	091	Calendar
Corporate Excise	Sched TTP	641	Calendar
Estate	Form M-706	222	Rev Year
Estate	Form M-706-NR	221	Rev Year
Estate	Form M-792	223	Rev Year
Estate	Form M-4422	229	Rev Year
Estate	Form M-4768	226	Rev Year
Estate	Form M-NRA	230	Rev Year
Finance & Insurance	Form 121A	616	Calendar
Finance & Insurance	Form 63-FI	621	Calendar
Finance & Insurance	Form 63-20P	622	Calendar
Finance & Insurance	Form 63-23P	623	Calendar
Finance & Insurance	Form 63-29A	624	Calendar

Document Class	Document Name	Form Code	Form Year
Fiduciary	Form 2	002	Calendar
Fiduciary	Form 2G	028	Calendar
Fiduciary	Form 3M	231	Calendar
Fiduciary	Form M-2210F	654	Calendar
Fiduciary	Form M-990T-62	224	Rev Year
Fiduciary	Sched 2K-1	22K	Calendar
Fiduciary	Sched B	210	Calendar
Fiduciary	Sched B/R	BRE	Calendar
Fiduciary	Sched D	212	Calendar
Fiduciary	Sched E/F	213	Calendar
Fiduciary	Sched H	267	Calendar
Fiduciary	Sched IDD	2ID	Calendar
Partnership	Form 3	007	Calendar
Partnership	Sched 3K-1	3K1	Calendar
Trustee	Form CCF-PF	600	Rev Year
Trustee	Form CCF-ST	601	Rev Year
Trustee	Form CCF-VR	602	Rev Year
Trustee	Form M-3	603	Rev Year
Trustee	Form NHR	604	Rev Year
Trustee	Form PTE-EX	605	Rev Year
Trustee	Form PWH-RW	606	Rev Year
Trustee	Form PWH-WA	607	Rev Year
Trustee	Form PWH-WW	608	Rev Year
Trustee	Form ST-10	609	Rev Year
Trustee	Form ST-6	610	Rev Year
Trustee	Form ST-6E	611	Rev Year
Trustee	Form ST-7R	612	Rev Year
Trustee	Form ST-BDR	613	Rev Year
Trustee	Form ST-BDR-Meals	614	Rev Year
Trustee	Form VRS	615	Rev Year

Document Class	Document Name	Form Code	Form Year
Misc	Form OR-1	710	
Misc	Form AD-1	711	
Misc	Form DE-1 (Deeds)	712	
Misc	Form CT-CDL	713 or 678	Rev Year
Misc	Form CT-PQ	714	Rev Year
Misc	Form AI-1	725	
Misc	Form Excises 2	726	
Misc	Form SBQD	727	
Misc	Form SBP	728	
Misc	Form CST-1	729	

Document Class	Document Name	Form Code	Form Year
Coupon - PIT	Form 1-PV	001	PV
Coupon - PIT	Form 1-ES	008	PV
Coupon - PIT	Form M-4868	004	PV
Coupon - Fidu	Form 2-PV	002	PV
Coupon - Fidu	Form 2-ES	009	PV
Coupon - Fidu	Form M-8736	003	PV
Coupon - Corp	Form 355-PV	005	PV
Coupon - Corp	Form 355S-PV	006	PV
Coupon - Corp	Form 355-ES	010	PV
Coupon - Corp	Form 355-7004	007	PV
Coupon	Form 355-7004 Misc	011	PV
Coupon	Form M-990T-7004	012	PV
Coupon	Form 63-FI-ES	013	PV
Coupon	Form UBI-ES	014	PV
Coupon	Form UBIT-ES	722	PV
Coupon – Trustee	Form 180	724	PV
Coupon – Trustee	Form M-941	721	PV
Coupon – Trustee	Form RO-2	720	PV
Coupon – Trustee	Form SSR	719	PV
Coupon – Trustee	Form ST-9	718	PV
Coupon – Trustee	Form ST-MAB-4	717	PV
Coupon – Trustee	Form STS	716	PV
Coupon – Estate Extension	Form M-4768	725	PV

Document Class	Document Name	Form Code	Form Year
Excise	Form 13	650	
Excise	Form AF-1	670	
Excise	Form Cigar-2(a,b,c)	671	
Excise	Form CIN	672	
Excise	Form CIS	673	
Excise	Form CIV	674	
Excise	Form CT-1	675	
Excise	Form CT-10	676	
Excise	Form CT-11C	234	
Excise	Form CT-12	715	
Excise	Form CT-CDL	678	
Excise	Form CTL	679	
Excise	Form CT-RL	681	
Excise	Form CTS-1NR	682	
Excise	Form CTS-8	683	
Excise	Form DPP1	684	
Excise	Form EIS	651	
Excise	Form GT-1	685	
Excise	Form GT-456	686	
Excise	Form GT-9A-B	702	
Excise	Form GT-9-B	703	
Excise	Form GT-9M-B	704	
Excise	Form GT-9T-B	705	
Excise	Form JFT-1	687	
Excise	Form JFT-4S	688	
Excise	Form JFT-4U	689	
Excise	Form JFT-9	706	
Excise	Form M-8739	652	
Excise	Form SFT-1	698	
Excise	Form SFT-3	699	Rev Year
Excise	Form SFT-3-B	700	Rev Year
Excise	Form SFT-4	701	
Excise	Form SFT-9T-B	707	
Excise	Form ST-11	235	
Excise	Schedule CT-NPM	680	
Excise	Schedule CT-1B	708	
Excise	Schedule CT-1C	677	
Excise	Schedule CT-1E	709	
Excise	Sched B	690	
Excise	Sched B_CTL	691	
Excise	Sched E, pt C	692	Rev Year
Excise	Sched LG	693	
Excise	Sched MF-D	694	
Excise	Sched MF-R	695	
Excise	Sched X-D	696	
Excise	Sched X-R	697	

Document Class	Document Name	Form Code	Form Year
Multiple Classes	Form ABT	646	Rev Year
Multiple Classes	Sched TDS	TDS	Rev Year
Multiple Classes	Certificate of Good Standing	645	Rev Year
Multiple Classes	Form M-4506	732	Rev Year
Multiple Classes - Credits	Form BCTA	642	Calendar
Multiple Classes - Credits	Form FP	643	Calendar
Multiple Classes - Credits	Form MDCA	637	Calendar
Multiple Classes - Credits	Form MDCTA	644	Calendar
Multiple Classes - Credits	Sched BC	BRC	Calendar
Multiple Classes - Credits	Sched CMS	647	Calendar
Multiple Classes - Credits	Sched CRS	648	Calendar
Multiple Classes - Credits	Sched EC	SWC	Calendar
Multiple Classes - Credits	Sched EDIP	EDP	Calendar
Multiple Classes - Credits	Sched EOAC	EOA	Calendar
Multiple Classes - Credits	Sched FAF	FSH	Calendar
Multiple Classes - Credits	Sched HM	634	Calendar
Multiple Classes - Credits	Sched LP	LPC	Calendar
Multiple Classes - Credits	Sched OJC	655	Calendar
Multiple Classes - Credits	Sched SC	CSC	Calendar
Multiple Classes - Credits	Sched RFC	RFC	Calendar
Multiple Classes - Credits	Sched VP	649	Calendar
Multiple Classes - Credits	Allotment Sched CHDC	627	Calendar
Multiple Classes - Credits	Allotment Sched HRC	628	Calendar
Multiple Classes - Credits	Allotment Sched LIHC	629	Calendar
Multiple Classes - Credits	Certificate LIHC	630	Calendar
Multiple Classes - Credits	Early Election Sched LIHC	632	Calendar

Document Class	Document Name	Form Code	Form Year
	May not be a comprehensive list of documents		
Corp Excise – Combined	Form 355-U	No 1D barcode	
Corp Excise – Combined	Sched U-CI	No 1D barcode	
Corp Excise – Combined	Sched U-CS	No 1D barcode	
Corp Excise – Combined	Sched U-E	No 1D barcode	
Corp Excise – Combined	Sched U-IC	No 1D barcode	
Corp Excise – Combined	Sched U-INS	No 1D barcode	
Corp Excise – Combined	Sched U-M	No 1D barcode	
Corp Excise – Combined	Sched U-MSI	No 1D barcode	
Corp Excise – Combined	Sched U-MTI	No 1D barcode	
Corp Excise – Combined	Sched U-NOLS	No 1D barcode	
Corp Excise – Combined	Sched U-ST	No 1D barcode	
Corp Excise – Combined	Sched U-TM	No 1D barcode	
Misc	Form AA-1	No 1D barcode	
Misc	Form BCA	No 1D barcode	
Misc	Form CRFS	No 1D barcode	
Misc	Form EFO	No 1D barcode	
Misc	Form LOA	No 1D barcode	
Misc	Form STE	No 1D barcode	
Misc	Form TSA	No 1D barcode	
Misc	Form MA NRCR	No 1D barcode	
Misc	Form M-8453	No 1D barcode	
Misc	Form M-8453C	No 1D barcode	
Misc	Form M-8453CR	No 1D barcode	
Misc	Form M-8453F	No 1D barcode	
Misc	Form M-8453P	No 1D barcode	
Misc	Form M-9325	No 1D barcode	
Credits	INDIVIDUAL CERT HRC	No 1D barcode	
Credits	TRANSFER/SALE HRC	No 1D barcode	
Credits	INDIVIDUAL CERT CHDC	No 1D barcode	
Credits	TRANSFER/SALE CHDC	No 1D barcode	
Credits	TRANSFER LIHC	No 1D barcode	

Appendix C
The 2 character code must be used in the foreign country field

https://www.irs.gov/tax-professionals/e-file-providers-partners/foreign-country-code-listing-for-modernized-e-file

Country Name	Country Code
Afghanistan	AF
Akrotiri	AX
Albania	AL
Algeria	AG
American Samoa	AQ
Andorra	AN
Angola	AO
Anguilla	AV
Antarctica	AY
Antigua & Barbuda	AC
Argentina	AR
Armenia	AM
Aruba	AA
Ashmore and Cartier Islands	AT
Australia	AS
Austria	AU
Azerbaijan	AJ
Bahamas	BF
Bahrain	BA
Baker Island	FQ
Bangladesh	BG
Barbados	BB
Belarus	BO
Belgium	BE
Belize	BH
Benin	BN
Bermuda	BD
Bhutan	BT
Bolivia	BL
Bosnia-Herzegovina	BK
Botswana	BC
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory	IO
British Virgin Islands	VI
Brunei	BX
Bulgaria	BU
Burkina Faso	UV
Burma	BM
Burundi	BY
Cambodia	CB
Cameroon	CM
Canada	CA
Cape Verde	CV
Cayman Islands	CJ
Central African Republic	CT
Chad	CD
Chile	CI
China	CH

Christmas Island	KT
Clipperton Island	IP
Cocos (Keeling) Islands	CK
Colombia	CO
Comoros	CN
Congo (Brazzaville)	CF
Congo (Kinshasa)	CG
Cook Islands	CW
Coral Sea Islands	CR
Costa Rica	CS
Cote D'Ivoire (Ivory Coast)	IV
Croatia	HR
Cuba	CU
Curacao	UC
Cyprus	CY
Czech Republic	EZ
Denmark	DA
Dhekelia	DX
Djibouti	DJ
Dominica	DO
Dominican Republic	DR
East Timor	TT
Ecuador	EC
Egypt	EG
El Salvador	ES
Equatorial Guinea	EK
Eritrea	ER
Estonia	EN
Ethiopia	ET
Falkland Islands (Islas Malvinas)	FK
Faroe Islands	FO
Federated States of Micronesia	FM
Fiji	FJ
Finland	FI
France	FR
French Polynesia	FP
French Southern and Antarctic Lands	FS
Gabon	GB
The Gambia	GA
Georgia	GG
Germany	GM
Ghana	GH
Gibraltar	GI
Greece	GR
Greenland	GL
Grenada	GJ
Guam	GQ
Guatemala	GT
Guernsey	GK
Guinea	GV
Guinea-Bissau	PU
Guyana	GY
Haiti	HA
Heard Island and McDonald Islands	HM
Holy See	VT
Honduras	HO
Hong Kong	HK
Howland Island	HQ
Hungary	HU

Iceland	IC
India	IN
Indonesia	ID
Iran	IR
Iraq	IZ
Ireland	EI
Israel	IS
Italy	IT
Jamaica	JM
Jan Mayen	JN
Japan	JA
Jarvis Island	DQ
Jersey	JE
Johnston Atoll	JQ
Jordan	JO
Kazakhstan	KZ
Kenya	KE
Kingman Reef	KQ
Kiribati	KR
Korea, Democratic People's Republic of (North)	KN
Korea, Republic of (South)	KS
Kosovo	KV
Kuwait	KU
Kyrgyzstan	KG
Laos	LA
Latvia	LG
Lebanon	LE
Lesotho	LT
Liberia	LI
Libya	LY
Liechtenstein	LS
Lithuania	LH
Luxembourg	LU
Macau	MC
Macedonia	MK
Madagascar	MA
Malawi	MI
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Man, Isle of	IM
Marshall Islands	RM
Mauritania	MR
Mauritius	MP
Mexico	MX
Midway Islands	MQ
Moldova	MD
Monaco	MN
Mongolia	MG
Montenegro	MJ
Montserrat	MH
Morocco	MO
Mozambique	MZ
Namibia	WA
Nauru	NR
Navassa Island	BQ
Nepal	NP
Netherlands	NL

New Caledonia	NC
New Zealand	NZ
Nicaragua	NU
Niger	NG
Nigeria	NI
Niue	NE
Norfolk Island	NF
Northern Mariana Islands	CQ
Norway	NO
Oman	MU
Other Country	OC
Pakistan	PK
Palau	PS
Palmyra Atoll	LQ
Panama	PM
Papua-New Guinea	PP
Paracel Islands	PF
Paraguay	PA
Peru	PE
Philippines	RP
Pitcairn Islands	PC
Poland	PL
Portugal	PO
Puerto Rico	RQ
Qatar	QA
Romania	RO
Russia	RS
Rwanda	RW
Saint Barthelemy	TB
Saint Martin	RN
Samoa	WS
San Marino	SM
Sao Tome and Principe	TP
Saudi Arabia	SA
Senegal	SG
Serbia	RI
Seychelles	SE
Sierra Leone	SL
Singapore	SN
Sint Maarten	NN
Slovakia	LO
Slovenia	SI
Solomon Islands	BP
Somalia	SO
South Africa	SF
South Georgia and the South Sandwich Islands	SX
South Sudan	OD
Spain	SP
Spratly Islands	PG
Sri Lanka	CE
St. Helena	SH
St. Kitts and Nevis	SC
St. Lucia Island	ST
St. Pierre and Miquelon	SB
St. Vincent and the Grenadines	VC
Sudan	SU
Suriname	NS
Svalbard	SV
Swaziland	WZ

Sweden	SW
Switzerland	SZ
Syria	SY
Taiwan	TW
Tajikistan	TI
Tanzania	TZ
Thailand	TH
Togo	TO
Tokelau	TL
Tonga	TN
Trinidad and Tobago	TD
Tunisia	TS
Turkey	TU
Turkmenistan	TX
Turks and Caicos Islands	TK
Tuvalu	TV
Uganda	UG
Ukraine	UP
United Arab Emirates	AE
United Kingdom (England, Northern Ireland, Scotland, and Wales)	UK
Uruguay	UY
Uzbekistan	UZ
Vanuatu	NH
Venezuela	VE
Vietnam	VM
Virgin Islands	VQ
Wake Island	WQ
Wallis and Futuna	WF
Western Sahara	WI
Yemen (Aden)	YM
Zambia	ZA
Zimbabwe	ZI