

Wisconsin Department of Revenue

Guidelines for Reproduced and Substitute Tax Forms

Certain guidelines must be followed for reproduced or substitute Wisconsin tax forms (including schedules). The purpose of these guidelines is to ensure that the reproduced or substitute forms are compatible with the department's processing system, and that they present information in a uniform manner.

A **reproduced** tax form is a facsimile of the official form produced by photo-offset, photo-engraving, photocopying, or other similar process. Reproduced tax forms that deviate from the official forms are considered substitute tax forms. If the guidelines are followed, the department will accept reproductions of official forms without prior approval, except as indicated below.

Exceptions – The following forms may not be reproduced without prior approval by the department:

- Form 1-ES, Estimated Tax Voucher (Individuals)
- Form 4-ES, Estimated Tax Voucher (Corporations)
- Form EPV, Electronic Payment Voucher
- Form DRY-012, Dry Cleaning Facility Return
- Form EX-012, Local Exposition Tax Return
- Form PRA-012, Premier Resort Area Tax Return
- Form RV-012, Rental Vehicle Fee Return
- Form WT-6, Withholding Tax Deposit Report
- Form WT-7, Employee Annual Reconciliation
- Form ST-12, Sales and Use Tax Return
- Form 1, Wisconsin Income Tax Return
- Form 1A, Wisconsin Income Tax Return
- Form 1NPR, Wisconsin Income Tax Return
- Form WI-Z, Wisconsin Income Tax Return
- Schedule H, Wisconsin Homestead Credit Claim
- Schedule H-EZ, Wisconsin Homestead Credit Claim
- Schedule FC, Wisconsin Farmland Preservation Credit Claim
- Form 2, Fiduciary Income Tax Return
- Form 4, Corporation Franchise or Income Tax Return

- Form 5, Corporation Franchise or Income Tax Return
- Schedule V of Form 4 or 5, Additions to Federal Income
- Schedule W of Form 4 or 5, Subtractions From Federal Income
- Schedule Y of Form 4 or 5, Deductible Dividends
- Schedule Z of Form 4 or 5, Manufacturer's Sales Tax Credit
- Form 5S, Tax-Option (S) Corporation Franchise or Income Tax Return
- Form 4H, Corporation Declaration of Inactivity
- Form 4T, Exempt Organization Business Franchise or Income Tax Return

A **substitute** tax form is a form, other than the official department form, which is commercially typeset and printed, computer produced or computer programmed. Substitute tax forms must be submitted to the department for approval each year before release to users.

Following are guidelines for substitute and reproduced tax forms and schedules. In addition to the guidelines specified below, it is recommended that tax year 2005 substitute forms be submitted for approval by January 15, 2006 (December 30, 2005 for bar-coded forms). It is also recommended that, whenever possible, drafts of substitute individual forms, fiduciary and estate forms, corporation forms, partnership forms, and Forms CN-ES, 1CNP, and 1CNS be submitted in .pdf files as e-mail attachments. Following these recommendations will help speed the approval process.

2-D Bar Coding: Forms 1, 1A, WI-Z, and 1NPR and Schedules H and H-EZ are designed to accept a 2-D bar code. The department uses Intelligent Forms Processing (IFP) to read both standard and 2-D bar codes and adheres to the 2-D bar coding standards of the National Association of Computerized Tax Processors (NACTP). 2-D bar code specifications are available on the department's web site at www.dor.state.wi.us/taxpro/develop.html. All other guidelines remain the same for these forms.

Size: Reproduced or substitute forms must be the same size as the official forms, except that official forms that are 8" x 10 7/8" may be printed on 8 1/2" x 11" paper.

Grade of Paper: Reproduced or substitute forms must be on paper of substantially the same weight and texture, and of a quality at least as good as that used in the official form.

Color of Paper and Ink: White paper may be used for any official form printed on colored paper. Black ink may be substituted for colored ink. Forms that are scanned may require shading when using black ink. This will be addressed during the approval process if applicable.

Font Size: Use font size smaller than 12-point for line instructions on the forms. Data entered on tax forms must be printed in font size 12-point or larger. Ensure that end-users cannot change the font size of the data they enter on the forms.

Two-Sided Forms: Reproduced or substitute forms may be printed on one side or both sides of the paper.

Rounding: Forms 1, 1A, 1X, WI-Z, and 1NPR (individual income tax), Schedules H and H-EZ (homestead credit), Schedule FC (farmland preservation credit), Form 2 (fiduciary income tax), and Forms 4, 5, 5S, 4H, and 4T (corporation franchise or income tax) have preprinted zeros in the cents area. All amounts filled in on these forms should be rounded to the nearest dollar (drop amounts under 50¢ and increase amounts that are 50¢ or more to the next dollar).

Spacing: Substitute forms must be arranged in the same manner with the same spacing as the official forms. The official forms leave a specific amount of white space at the bottom and along the right-hand edge of the forms (top portion of Form 3 for partnerships). This space is used by the department and must be maintained on all substitute forms. The brackets, located at the top of page 1 of Forms 1, 1A, 1NPR, 1X, WI-Z, WT-7, 4, 5, 5S, 4H, and 4T and Schedules FC, H, and H-EZ must be at least 1 5/8" apart. The dimensions and placement of the "For Department Use Only" boxes on Forms 1, 1A, 1NPR, 1X, and WI-Z and Schedules H and H-EZ must be the same as on the official forms.

Signature: When returns are reproduced, all required signatures on returns filed with the department must be original, affixed subsequent to the reproduction process. (Under certain conditions a fiduciary may use a facsimile signature.)

Optical Character Recognition (OCR) Forms: Although the department will approve substitute estimated tax vouchers (Forms 1-ES and 4-ES) and electronic payment vouchers (Forms EPV), it is preferred that taxpayers use the preprinted vouchers sent by the department. The department-printed vouchers reduce the chance of error in posting payments to the taxpayer's account and cost less to process than substitute forms.

1. Forms 1-ES, 4-ES, and EPV Document Specifications

- a. Size must be 8 1/2" x 3 2/3".
- b. Paperweight must be 20 pounds/500 sheets.
- c. Smoothness – between 65 and 200 Sheffield units on both sides.
- d. Bottom edge must be perpendicular to within 2 degrees to the right-hand and left-hand edges.
- e. No tears are allowed on the right-hand and bottom edges. Any perforations for a snap-set or stub must be on the topside or left-hand edges of the document.
- f. The paper must be white, highly opaque, and have a flat finish.

2. OCR Scan Line Specifications (Forms 1-ES and EPV Only)

- a. The OCR scan line must be printed in OCR "A" font at a pitch of 10 characters per inch.
- b. The software should default to omit the scan line altogether if the customer is unable to print in OCR "A" font.
- c. The OCR scan line must be printed on each form.
- d. The right edge of the last character in the OCR scan line must be 1/2 inch from the right-hand edge of the form.
- e. The bottom of the OCR print line must be 1/2 inch above the bottom edge of the form and must be parallel to the bottom edge of the form.

- f. The OCR scan line must center in a “clear band” 1/2 inch high centered on the OCR print line, which must be free of extraneous print, dirt, carbon residue, and all foreign matter.
- g. The line of characters to be read must be printed within the “printing band,” which is located in the center of the clear band. The printing band is 0.22 inches high.
- h. The ink in the printed character must absorb light in the 550 to 950 nm wavelength range. The ink must not spatter or smear.
- i. The OCR print line on a Form 1-ES for a *trust* should read:

2942 9999999999 9999999999 1 99999 2006 9

The OCR print line on a Form 1-ES for an *estate* should read:

2942 9999999999 9999999999 2 99999 2006 9

The OCR print line on a Form 1-ES for an *individual* should read:

2942 9999999999 9999999999 3 99999 2006 9

The OCR print line on Form EPV should read:

2942 9999999999 9999999999 5 99999 2005 9

Note that the first set of ten “9”s is replaced by the taxpayer’s social security number followed by the check digit. The second set of ten “9”s is replaced by the spouse’s social security number and check digit. The last two “9”s in the series “99999” are replaced by the software developer’s department-assigned two-digit vendor identification number. The final “9” is replaced by the check digit for the last three fields.

3. Miscellaneous

Snap-sets are acceptable, provided the carbon interleaf (or carbonless treatment) does not extend into the bottom one inch of the document and all other specifications are met. For department approval of carbon interleaf and carbonless copy forms, we will require five *sets* of the intact proposed form to determine whether standards have been met.

4. Required Testing

Documents with an OCR scan line require testing at our depository bank. Twenty to thirty data-filled forms containing the approved OCR scan line must be submitted to the department for testing on our bank’s OCR processing equipment. The forms submitted for testing must be actual printed copies or .pdf files (photocopies are not acceptable). Test forms should be submitted to the appropriate addresses listed below under “Approval of Substitute Forms.”

Approval of Substitute Forms Substitute forms must be submitted to the department for approval. Both a data-filled form and a blank form must be submitted for any substitute form that contains either a 2-D or 1-D bar code. Substitute forms, including OCR forms required for testing, should be mailed to the Wisconsin Department of Revenue as follows:

Individual Forms –

Nancy Peters-Wilson
Processing Bureau 3-164
2135 Rimrock Rd.
P.O. Box 8903
Madison, WI 53708-8903

Telephone: (608) 266-2588
Fax: (608) 264-6884
E-Mail: npetersw@dor.state.wi.us

Fiduciary and Estate Forms –

Melanie Olson
Audit Bureau 5-144
2135 Rimrock Rd.
P.O. Box 8904
Madison, WI 53708-8904

Telephone: (608) 267-2953
Fax: (608) 267-0834
E-Mail: melanie.olson@dor.state.wi.us

Corporation, Partnership, and Withholding Tax Forms –

Diana Kiesling
Processing Bureau 3-14
2135 Rimrock Rd.
P.O. Box 8908
Madison, WI 53708-8908

Telephone: (608) 267-3285
Fax: (608) 264-6884
E-Mail: diana.kiesling@dor.state.wi.us

Forms CN-ES, 1CNP, and 1CNS –

William Monson
Processing Bureau 3-164
2135 Rimrock Rd.
P.O. Box 8903
Madison, WI 53708-8903

Telephone: (608) 266-2198
Fax: (608) 280-3562
E-Mail: wmonson@dor.state.wi.us

Sales Tax Forms –

Michael O'Connor
Customer Service and Education Bureau 5-77
2135 Rimrock Rd.
P.O. Box 8902
Madison, WI 53708-8902

Telephone: (608) 267-1347
Fax: (608) 267-1030
E-Mail: moconnor@dor.state.wi.us