Montana Department of
REVENUE

Guidelines for Reproducing Forms for the State of Montana

This publication contains procedures for reproducing

flat forms, generic payment coupons and

prepopulated payment coupons

Revised 10-05

Introduction

In order to realize the cost and time savings of scanning, all Department forms must be designed for best fit with this technology. This booklet specifies the requirements for tax forms to be used, built and approved from November 15, 2005 to November 15, 2006. Record layouts and examples showing how the forms and payment coupons should appear are included with these specifications.

Upon approval of a substitute forms package (or a software output program to print substitute forms) the originator (designer or distributor) must provide each client with the requirements listed in this guide. For example, this responsibility includes meeting print positions, text, font size, paper size and weight, data field location, ink requirements, and any special instructions that satisfy Montana substitute tax form requirements.

Office Information

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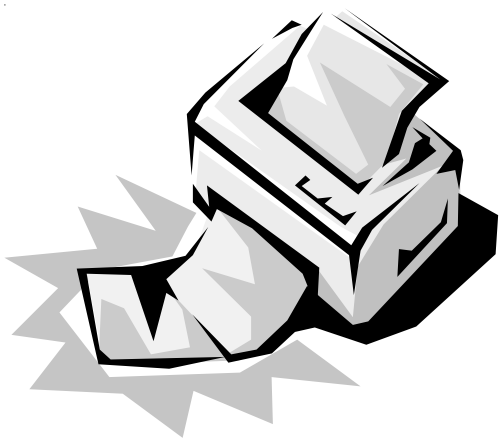


Procedure for Reproducing Flat Forms

- The Department will provide preliminary forms and the "Guidelines For Reproducing Forms for Montana" booklet to software companies via internet.
- Final forms will be posted as soon as they are available.
- Reproduced forms are returned to the Department for approval. One copy of each form is required.
- The Department approves only the appearance and format of the printed substitute form for format, then signs and returns the approval sheet to the software companies generally within 7 days.
- Approval is required for each year's tax form, even if the official form does not change substantially from the prior year's form version.
- If not approved, the company will receive information to correct concerns and must resubmit until safisfactory.
- Once forms are approved we will require an identifier code on the lower left portion of the form. This can be an abbreviation of your company name or a number assigned by the Department. All approved forms will be labeled "Approved by the Montana Department of Revenue" on the bottom of the form.

Approval Checklist

In order for a software company's forms to be considered acceptable the following characteristics must be evident.

- Reproductions must be facsimiles of the official form
- They must be on white paper with black ink
- They must be clearly legible
- They must be on paper the quality and weight of the official form
- They must be made on paper which may readily and permanently be written upon .
- They must be of the same size as the official form

Procedure for Producing Generic Coupons

- Post final copies of coupons in the "*Guidelines For Reproducing Forms for Montana"* on our website.
- Reproduced forms are returned to the Department for submission on requirements.
- Department reviews the forms for format and correct data entry fields, tests coupons for readability in the scanner, signs an approval and returns them to the software companies.
- Approval is required for each year's tax form, even if the official form does not change substantially from the prior year's form version.

If not approved, the DOR sends the company information to correct concerns. If not approved, the company must resubmit until satisfactory.

Specifications

- Coupons must be printed on white paper, 24# OCR paper or equivalent is preferred.
- Coupon is to be located at the bottom of the page so only one horizontal cut along the top of the coupon is required. Coupon size is 3 1/2" X 8 1/2." All edges must be straight and meet at 90 degrees.
- Data is to be placed in the box locations as indicated on the official copy. Do not print the boxes on the coupon. These boxes are only to give placement of data.
- Use OCR-A font, 12 pt for scan line. OCR-B or Courier 12 point is required for all other data printed on the coupon (please add this font information to the software package). There should not be any preprinted marks, text or writing in the clear band area, only the OCR characters to read from center line extending 1/2" from lower right and bottom edges of scan line.
- Scan line is hard coded. Location will be specified on the official coupon.
- **Printers:** Laser is the best OCR quality, Band is good OCR quality if ribbons are changed regularly, InkJet is not recommended.
- 10 test coupons must be submitted which includes numbers 0-9 in location boxes and is no more than 6 digits on the total paid line. Decimals and commas are required.
- Once coupons are tested and approved we will require an identifier code on the upper left portion of the coupon. This can be an abbreviation of your company name or a number assigned by the Department. All approved forms will be labeled as "*APPROVED BY THE MONTANA DEPARTMENT OF REVENUE ".*

Approval Checklist

- Reproductions must be facsimiles of the official form
- Must be on white 24# OCR paper or equivalent
- Scan line will be checked for correct position and accuracy
- Data fields will be checked for correct position
- Coupons must be 3 1/2" X 8 1/2" in size
- Scan line must use OCR-A font

Specifications for Form IT

General Information:

Ink color: 100% black for all information
Size: 8 1/2" X 3 1/2"
Measurements are shown in inches
OCR B or Courier 12 point Font for all data

Year Ending Date:
- 8 digits
- Digits must be in center of locations box
- Last digit 3/8" from right edge

Social Security Number:
- 9 digits
- digits must be in center of location boxes
- last digit is 1/4" from right edge

Vendor ID:
2 to 4 digits placed below form name

Form-IT
0000

Montana Individual Income Tax Payment Coupon

Please use this coupon to ensure proper credit of your payment. Write your SSN and tax year on your check. Use black or blue ink to fill out boxes below.

1. Current Year

2. Estimated Tax

3. Extension

4. Amended

Name _____

Telephone # _____

5. Year Ending Date — month day year

6. SSN

7. Amount Paid — cents

Department of Revenue
PO Box 6308
Helena, MT 59604-6308

811140306000000000000004000000000RTNPYM50000000000

Payment Type:
- Mark only one of these boxes to indicate type of payment being made.
- Each data field 5/8" apart
- Baseline: 5/8" from bottom

Location Boxes:
Do not print

Amount Paid:
- 7digits for dollars
- 2 digits for cents
- Digits must be centered in box locations
- Last cents field 1/4'" from right edge
- Baseline 1" from bottom

Scan line:
- 50digits
- OCR A Font, 12 pt
- Ends 1/4" from right edge
- Baseline 1/ 2" from bottom
- Hard Coded

Specifications for Partnership and S. Corporation Pass-through coupon

General Information:

Ink color: 100% black for all information
Size: 8 1/2" X 3 1/2"
Measurements are shown in inches
OCR B or Courier 12 point Font for all data

Vendor ID:
2 to 4 digits placed below form name

Year Ending Date:
- 8 digits
- Digits must be in center of locations box
- Last digit 3/8" from right edge

Federal ID Number
- 9 digits
- digits must be in center of location boxes
- Last digit is 1/4" from rigght edge

Boxes are 1/4" from edge

Form-PT
0000

Montana Pass-Through Payment Coupon

Please use this coupon to ensure proper credit of your payment. Also, write your federal identification number and tax year on your check. Use black or blue ink to fill out boxes below.

1. Current Year

2. Estimated Tax

3. Extension

4. Amended

Name _____

Telephone # _____

Department of Revenue
PO Box 8021
Helena, MT 59604-8021

month day year

1. Year Ending Date

2. FEIN

cents

3. Amount Paid

Location Boxes:
Do not print

791140306000000000000090000000000RTNPYM500000000000

Amount Paid:
- 7digits for dollars
- 2 digits for cents
- Digits must be centered in box locations
- Last cents field 1/4" from right edge
- Baseline 1" from bottom

Scan line:
- 50 digits
- OCR A Font, 12 pt
- Ends 1/4" from right edge
- Baseline 1/ 2" from bottom
- Hard Coded

Specifications for Form CT

General Information:

Ink color: 100% black for all information
Size: 8 1/2" X 3 1/2"
Measurements are shown in inches
OCR B or Courier 12 point font for all data

Vendor ID:
2 to 4 digits placed below form name

Year Ending Date:
•8 digits
•Digits must be in center of locations box
•Last digit 3/8" from right edge

Federal Employer Identification Number (FEIN)
•9 digits
•digits must be in center of location boxes
•last digit is 1/4" from right edge

Boxes are 1/4" from edge

Form-CT
0000

Montana Corporation License Tax Payment Coupon

Please use this coupon to ensure proper credit of your payment. Also, write your federal identification number and tax year on your check. Use black or blue ink to fill out boxes below.

1. Current Year Corporation License Tax

Name

Telephone #

month day year

2. Estimated Tax

5. Year Ending Date

3. Tentative

Department of Revenue
PO Box 8021
Helena, MT 59604-8021

6. FEIN

4. Amended

7. Amount Paid

cents

, , .

78114030600000000000001000000000RTNPYM500000000000

Location Boxes:
Do not print

Amount Paid:
•7digits for dollars
•2 digits for cents
•Digits must be centered in box locations
•Last cents field 1/4" from right edge
•Baseline 1" from bottom

Scan line:
•50 digits
•OCR A Font, 12 pt
•Ends 1/4" from right edge
•Baseline 1/ 2" from bottom
•Hard Coded

Specifications for Form FID

Vendor ID:
2 to 4 digits placed below form name

Year Ending Date:
- 8 digits
- Digits must be in center of locations box
- Last digit 3/8" from right edge

Federal Employer Identification Number (FEIN)
- 9 digits
- digits must be in center of location boxes
- last digit is 1/4" from right edge

Boxes are 1/4" from edge

Form-FID
0000

Montana Estate or Trust Tax Payment Coupon

Please use this coupon to ensure proper credit of your payment. Write your FEIN and tax year on your check.
Use black or blue ink to fill out boxes below.

1. Current Year

2. Estimated Tax

3. Extension

4. Amended

Name _____

Telephone # _____

5. Year Ending Date — month

6. FEIN

7. Amount Paid — cents

Department of Revenue
PO Box 6308
Helena, MT 59604-6308

Location Boxes:
Do not print

80114030600000000000000600000000RTNPYM500000000000

General Information:
- Ink color: 100% black for all information
- Size: 8 1/2" X 3 1/2"
- Measurements are shown in inches
- OCR B or Courier 12 point font for all data

Amount Paid:
- 7digits for dollars
- 2 digits for cents
- Digits must be centered in box locations
- Last cents field 1/4" from right edge
- Baseline 1" from bottom

Scan line:
- 50 digits
- OCR A Font, 12 pt
- Ends 1/4" from right edge
- Baseline 1/ 2" from bottom
- Hard Coded

Procedure for Producing Prepopulated Coupons

- Post final copies of coupons in the "*Guidelines For Reproducing Forms for Montana"* on our website.
- Reproduced forms are returned to the Department for approval. Submit one copy full-field filled and 2 copies of test accounts. Show all possible locations and positions for variable data exactly as it will appear on the coupons for processing.
- Approval is required for each year's tax form, even if the official form does not change substantially from the prior year's form version.
- Department reviews the forms for format and correct data entry fields, tests coupons for readability in the scanner, signs an approval and returns them to the software companies.
- If not approved, the DOR sends the company information to correct concerns.
- If not approved the company must resubmit until satisfactory.

Specifications

- Coupons must be printed on white paper, 24# OCR paper or equivalent is preferred.
- Coupon is to be located at the bottom of the page so only one horizontal cut along the top of the coupon is required. Coupon size is 3 1/2" X 8 1/2". All edges must be straight and meet at 90 degrees.
- Data is to be placed in the box locations as indicated on the official copy. Do not print the boxes on the coupon. These boxes are shown only to give placement of data.
- Use OCR-A font, 12 pt for scanline. OCR-B or Courier 12 point is preferred for all other data printed on the coupon. There should not be any preprinted marks, text or writing in the clear band area. The clear band area is 3 1/2" from the left edge and 1" from the bottom edge. Only the OCR characters are to read from center line extending 1/2" from lower right and bottom edges.
- Scan line is personalized and must follow the OCR scan line format and layout provided by the Department for each type of coupon submitted.
- **Printers:** Laser is the best OCR quality, Band is good OCR quality if ribbons are changed regularly, InkJet is not recommended.
- Once coupons are tested and approved we will require an identifier code on the upper left portion of the coupon. This can be an abbreviation of your company name or a number assigned by the Department. All approved forms will be labeled as "*APPROVED BY THE MONTANA DEPARTMENT OF REVENUE."*

Approval Checklist

- Reproductions must be facsimiles of the official form
- Must be on 24# OCR paper or equivalent
- Scan line will be checked for correct position and accuracy
- Data fields will be checked for correct position
- Coupons must be 3 1/2" X 8 1/2" in size
- Scan line must use OCR-A font
- If scan line is personalized it must comply with the OCR scan line format and the scan line layout sheet.
- All personalized data fields will be checked for accuracy
- Dollar amounts will be checked for location of commas and decimals

Accelerated

Make checks payable to the Department of Revenue

Pay Date

Withholding Payment Coupon (MW-1)

Account ID: 4012002003WTH
FEIN: 81-xxxxxxx

Name
Address
Address

Insert check and coupon into the window envelope provided in this packet. Do not staple your check or correspondence to this coupon.

Department of Revenue
PO Box 6309
Helena, MT 59604-6309

Amount Paid

,,.

771140704401200200 3WTH2000000000RTNWTH600000000000

Annual and Monthly

Make checks payable to the Department of Revenue

Period End Date

Withholding Payment Coupon (MW-1)

Account ID: 4012002003WTH
FEIN: 81-xxxxxxx

Name
Address
Address

Insert check and coupon into the window envelope provided in this packet. Do not staple your check or correspondence to this coupon.

Department of Revenue
PO Box 6309
Helena, MT 59604-6309

Amount Paid

,,.

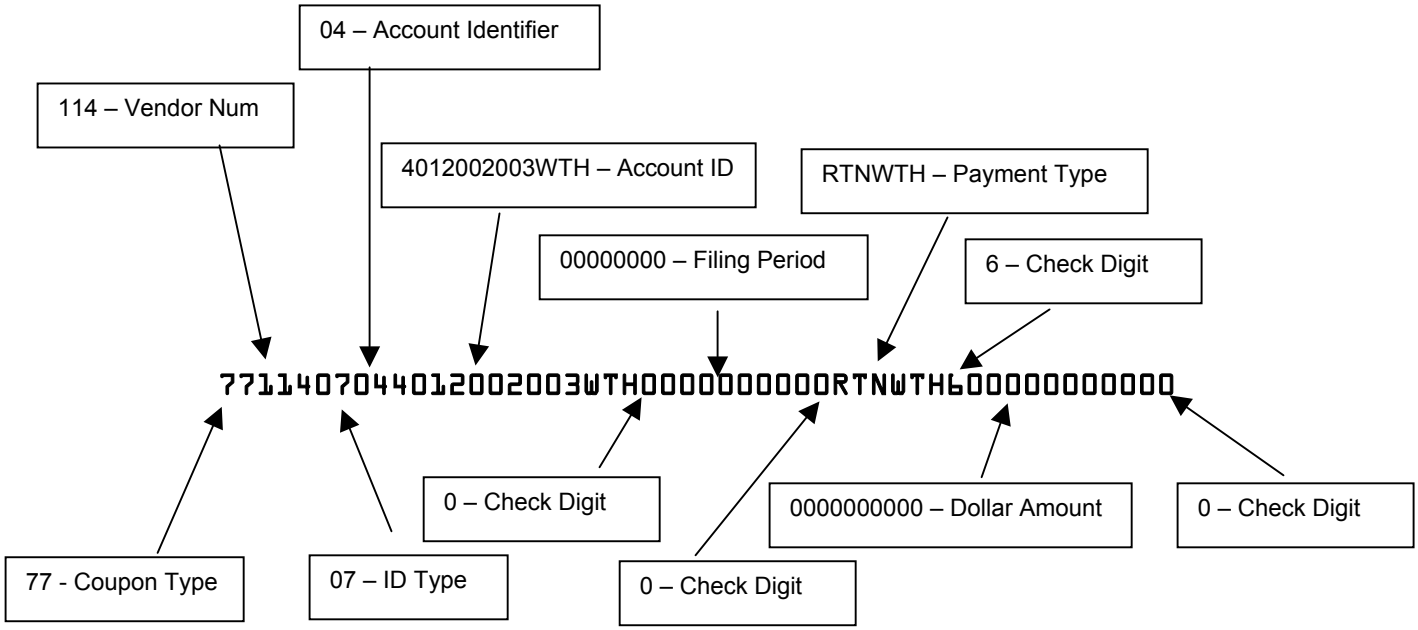
751140704401200200 3WTH6123120066RTNWTH600000000000

General Information
Ink color: 100% black for all information
Size: 8 ½ X 3 ½
OCR B or Courier 12 point font for all data

Amount paid box is 1/4” from right edge and 1 “ from bottom

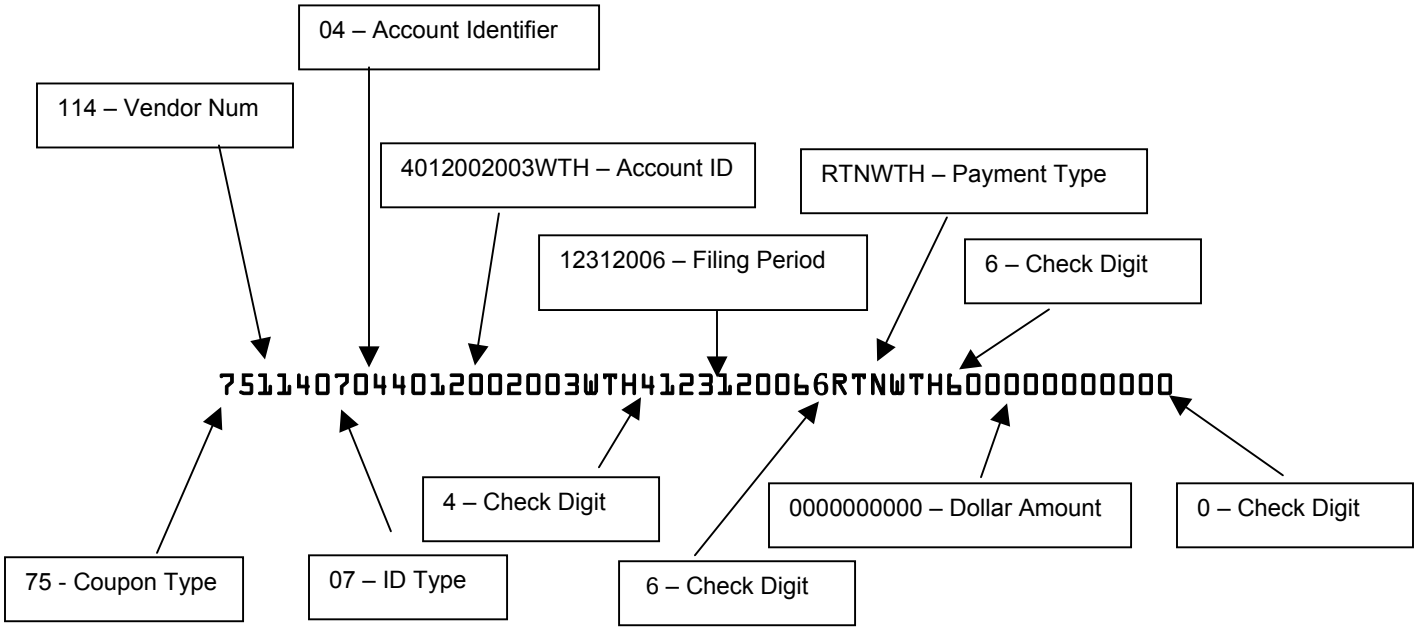
Scanline is 1/2” from right edge and 1/2” from bottom

77 Scan Line Values – WTH Accelerated Filers.



Accelerated Filers – Period values zero (0) filled in the scan line (00000000 format) Drop out ink boxes for pay date contain no values filled in.

75 Scan Line Values – WTH Monthly, Annual Filers and MW-3



Monthly Filers – Period end date is in the scan line (MMDDYYYY format)

Variable periods and check digits:

01312006	9
02282006	4
03312006	5
04302006	5
05312006	1
06302006	1
07312006	7
08312006	5
09302006	5
10312006	0
11302006	0
12312006	6

Annual Filers and MW-3 – Period end date in the scan line (MMDDYYYY format)

Fixed period and check digit

12312006	6

Withholding Scanline Specifications for Accelerated Filers

	Fixed	Variable	# of digits
Doc ID	77		2
All Vendor's ID#	114		3
ID Type	07		2
Account Identifier	04		2
Account ID		4012002003WTH	13
Check digit		0	1
Period End	00000000		8
Check digit	0		1
Payment Type	RTNWTH		6
Check digit	6		1
Money amount	0000000000		10
Check digit	0		1

Withholding Scanline Specifications Monthly Filers

	Fixed	Variable	# of digits
Doc ID	75		2
All Vendor's ID#	114		3
ID Type	07		2
Account Identifier	04		2
Account ID		4012002003WTH	13
Check digit		4	1
Period End		12312006	8
Check digit		6	1
Payment Type	RTNWTH		6
Check digit	6		1
Money amount	0000000000		10
Check digit	0		1

Withholding Scanline Specifications Annuals Filers and MW-3

	Fixed	Variable	# of digits
Doc ID	75		2
All Vendor's ID#	114		3
ID Type	07		2
Account Identifier	04		2
Account ID		4012002003WTH	13
Check digit		4	1
Period End	12312006		8
Check digit	6		1
Payment Type	RTNWTH		6
Check digit	6		1
Money amount	0000000000		10
Check digit	0		1

Check Digit Routine:

To compute the check digit follow the steps below in order

Right justify the number and pad the field on the left with zeroes for the maximum length of the field.

Example: 751140704401200 2003WTH

Alpha characters are weighted as follows:

A = 1	E = 5	I = 9	M = 13	Q = 17	U = 21	Y = 25
B = 2	F = 6	J = 10	N =14	R = 18	V = 22	Z = 26
C = 3	G = 7	K = 11	O = 15	S = 19	W = 23	
D = 4	H = 8	L = 12	P = 16	T = 20	X = 24	

etc. increase 1 number with each next alpha letter.

¨ Begin at the first digit on the left and alternately multiply each digit by 1 and 2.

Number:	7	5	1	1	4	0	7	0	4	4	0	1	2	0	0	2	0	0	3	23	20	8
Weights:	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2
Products:	7	10	1	2	4	0	7	0	4	8	0	2	2	0	0	4	0	0	3	46	20	16

¨ Add the products of each calculation.

Sum of : 7, 10, 1, 2, 4, 0, 7, 0, 4, 8, 0, 2, 2, 0, 0, 4, 0, 0, 3, 46, 20, 16

¨ Subtract the products from the next highest multiple of 10.

Next highest multiple 140 = (Integer(136/10) + 1) * 10

¨ Subtract the products from the next highest multiple of 10.

Next highest multiple of 10: 140
Minus total of products: 136
Check Digit equals 4

Definitions

Department: Montana Department of Revenue

Prepopulated Payment Coupon: A preprinted or software generated form onto which the taxpayer's tax information has been entered by a computer, computer printer or other computer-type equipment.

Data Entry Field: All areas designated on a form for the insertion of data, such as dollar amounts, quantities, responses, check-boxes, etc.

Format: The overall physical arrangement and general layout of a substitute form as represented by the official form version.

Printed or Pre-printed Form: A form produced using conventional printing processes.

Sequence: The numeric and logical placement order of data as reflected on the official form version. Sequence is an integral part of the total format requirement.

Substitute Form: A tax form that differs in any way from the official version and is intended to replace the official form that is printed and distributed by Montana Department of Revenue.

Generic Coupon: A payment coupon which has a hard coded scan line and can be used for a variety of payments.

OCR: Optical character recognition.

Account ID# : This is the number assigned by the Department of Revenue.

Period End Date: If you are a monthly filer enter the last day of the month you are reporting for. If you are an accelerated filer enter the day you pay your employees. If you are an annual filer enter 12-31-2006 for the date.