



# Specifications for Reproduction of New York State Corporation Tax Forms

The Tax Department reserves the right to reject any reproduced form that does not meet these specifications.

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## 1. General information

Some of the Tax Department's technical specifications for the reproduction of certain corporation tax forms may change prior to the regular reissue of this publication in 2010. Hence, software companies should periodically check the practitioner's Bulletin Board on our Web site for updates.

### A. New specifications — Highlights for 2009

The Tax Department has adopted the following new forms reproduction specifications for tax year 2009 (TY09).

- All leader lines must be removed from grid forms. Non-grid forms must contain the leader lines.
- There are no new forms for 2009.
- Forms CT-3360, DTF-627, DTF-627.1, and DTF-632 have been obsoleted for 2009.
- Bank of America has a new mail stop for 2009. Please refer to page 12, Section 9a for the new address.
- The minimum margin requirement of  $\frac{1}{2}$ " will be strictly enforced.

### B. Form submission tips

You can help the Tax Department approve your forms more quickly by following these requirements:

- The **form ID** must begin at grid box 63 x 15 when using a 6 x 10 grid. **Note:**  $\frac{5}{8}$ " is required to the right of the form ID number.  $\frac{3}{8}$ " white space clearance is required around the other sides.
- **Registration marks** require  $\frac{3}{8}$ " white space clearance around all sides and from any other objects, with  $\frac{1}{2}$ " margin clearance from the top, bottom, and outside edge of the page.
- Submit a sufficient or correct number of samples: one blank, two taxpayer data samples, and one full-field sample.

### C. Scope

You may reproduce all New York State corporation tax forms. The reproduction must be substantially identical to the official New York State version.

### D. Forms access

Official versions are available as printed forms distributed by the Tax Department, and as follows:

#### 1. Internet access

Access our public Web site at [www.nystax.gov](http://www.nystax.gov) for forms, publications, and information. There is also a special password-protected Practitioner's Bulletin Board on our Web site. We post draft and final versions of our forms on the Bulletin Board. See page 12 for contact information to ask for the sign on information.

#### 2. Fax-on-demand forms ordering system

Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a touch-tone phone to order by fax. A fax code is used to identify each form. The list of codes is available via fax or on the Web site.

### E. Data and field placement

Name and address fields must be placed in the relative position signified by the horizontal and vertical lines separating fields. If vertical and horizontal lines are placed in the address area, they must match the original form's design exactly. Any data placed within these boxes must not touch the horizontal or vertical lines; the separation must be visible to the unaided eye.

**F. Equipment used to reproduce forms**

The Tax Department will not approve or disapprove specific equipment used to reproduce official forms.

**G. Reproduction methods**

No specific method of reproducing forms requires approval. You may use conventional printing processes, laser printers, photocopying, or similar reproduction processes; however, you may not computer-generate forms except as specified in this document. All reproductions, however, must satisfy the conditions stated in these specifications.

**H. Legibility**

All forms must be highly legible in every aspect, including the text, filled-in information, and data-entry symbols.

**I. Taxpayers' signatures**

All taxpayers' signatures on reproduced forms filed with the Tax Department must be original signatures, written on the forms after reproduction.

**J. Pages to be reproduced**

All pages of the form must be reproduced and filed even though entries are not required on every page. **Important:** You must complete and file all pages of your return. However, you don't have to reproduce pages consisting solely of laws, regulations, instructions, or the text *This page was intentionally left blank* or *Notes* only – even if the New York State official draft form contains a form ID number on that page.

**K. Paper specifications**

Use paper of at least 18-pound bond or 45-pound offset that is equal to or better than the quality used for official forms.

**L. Paper and ink color**

You must reproduce forms on white paper. The ink color for all reproduced images must be black.

**M. Taxpayer's identification number and check digit**

To assist us in processing the return, the identification number must be the taxpayer's employer identification number, filer classification code, and check digit. If you do not know the filer classification code or cannot compute the check digit using the instructions in chapter 5 on page 15, call (518) 485-6027. In-state callers without free long distance call 1 888 698-2908.

**N. Pages, image, and margin size**

Reproductions must be substantially identical to the official form in page layout, size, image, and margin size.

**O. Using the 6 × 10 grid coordinates**

The following forms must be reproduced using grid coordinates: Forms CT-3, CT-3-ATT, CT-3-S, CT-3M/4M, CT-4, CT-5, CT-5.4, and CT-34-SH. You may download a pdf file with a grid overlay by obtaining access to the final versions of the corporation tax forms that are posted to our Web site's Forms Bulletin Board by contacting the Tax Department (see page 12 for contact information).

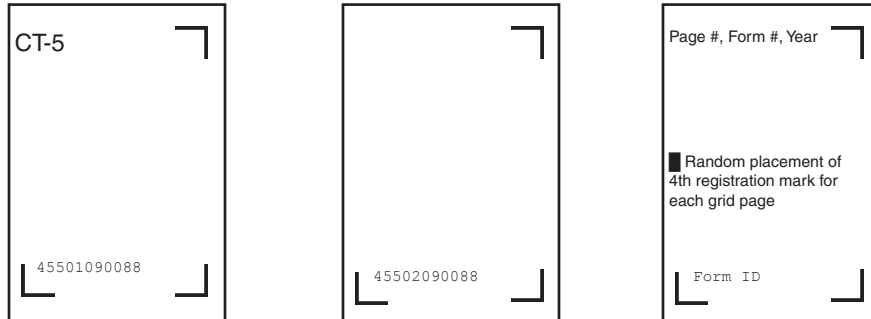
**Corporation tax form exact positioning grid specifications for Forms CT-3, CT-3-ATT, CT-3M/4M, CT-3-S, CT-4, CT-5, CT-5.4, and CT-34-SH**

All substitute grid forms must follow the exact position grids as follows:

- Every page must have four registration marks, to be placed in the same locations as on the gridded forms. No exceptions are allowed. The fourth registration mark will be placed on each page of all grid documents with random grid locations. The fourth registration mark is a solid rectangle 2 rows high and 2 columns wide.
- The length of each horizontal and vertical line that composes the registration mark must be exactly the same as on the gridded forms.
- Horizontal lines must be removed for gridded forms **only**. All non-gridded forms **must** have horizontal lines.
- Form ID numbers must be located within the grid space allocated (positions 63 x 15 – 63 x 25).

- Data field text must comply with the grid spaces allocated. Spreadsheets will be available with the grid coordinates listed.
- All non-grid forms can be reproduced using 10-point or 12-point Courier font for data. However, 12-point Courier is mandatory for gridded forms.
- All page number identifiers must be located on the left side of the grid documents.
- The focal point for Captive is to use: 1st - the bottom left registration mark, 2nd - the bottom right mark, and 3rd - the top right mark, to align grid forms.
- Full field samples should contain valid test data if possible. If your software cannot generate this type of valid test sample, then you should submit a sufficient number of samples with valid data to include all variable data fields.

Samples below are not to scale.



#### P. Privately-produced envelopes

You may produce envelopes provided they meet postal regulations. We request that the dimensions of any envelopes be  $9 \frac{1}{2}'' \times 4 \frac{1}{16}''$ .

#### Q. Changes from these specifications

Any deviation from these specifications requires prior written approval. Submit your request to:

NYS TAX DEPARTMENT  
E-SERVICES UNIT  
ATTN: KATHY SHECKTON  
W A HARRIMAN CAMPUS  
ALBANY NY 12227

Email: [TSS\\_CT\\_Forms\\_Review@tax.state.ny.us](mailto:TSS_CT_Forms_Review@tax.state.ny.us)  
Telephone: (518) 402-4779

Please allow two to four weeks from the time you submit your request for a response.

#### R. Programming errors

Notify the Tax Department (see section Q above for contact information) of any programming error as soon as it is discovered.

Please indicate:

- the exact nature of the error,
- the date the error was discovered,
- the number of incorrect forms prepared,
- the corrective action taken,
- the schedule that corrected code will be distributed to tax preparers, and
- the person to contact for further information.

## 2. Scannable forms

All substitute forms **must** be submitted for approval.

Some corporation tax forms require special marking to assist in processing. In the following table, any form with a form ID number is considered scannable and must meet the specifications in this chapter. The specifications for nonscannable forms that have no form ID number start in chapter 3 on page 13.

### A. Table of form ID numbers for tax year 2009 corporation tax forms

Form	Form ID number	Form	Form ID number	Form	Form ID number
CT-3	419 — GRID	CT-41	449	CT-600	NS
CT-3-A	434	CT-43	450	CT-601	460
CT-3-A/ATT	435	CT-44	451	CT-601.1	461
CT-3-A/B	436	CT-46	452	CT-602	462
CT-3-A/C	437	CT-46-ATT	476	CT-603	463
CT-3-ATT	438 — GRID	CT-47	453	CT-604	464
CT-3-B	474	CT-47.1	NS	CT-604-CP	483
CT-3-C	502	CT-51	NS	CT-605	465
CT-3M/4M	439 — GRID	CT-60-QSSS	478	CT-606	518
CT-3-S	440 — GRID	CT-183	401	CT-611	519
CT-3-S-ATT	445	CT-183-M	402	CT-611.1	533
CT-4	446 — GRID	CT-184	403	CT-612	520
CT-5	455 — GRID	CT-184-M	404	CT-613	521
CT-5.1	517	CT-185	406	CT-631	528
CT-5.3	456	CT-186	407	CT-2658	512
CT-5.4	457 — GRID	CT-186-E	410	CT-2658-ATT	513
CT-5.9	458	CT-186-EZ	411	CT-2658-E	NS
CT-5.9-E	459	CT-186-M	412	DTF-65	NS
CT-6	NS	CT-186-P	413	DTF-70	670
CT-6.1	NS	CT-186-P/M	414	DTF-95	NS
CT-13	400	CT-187	NS	DTF-96	NS
CT-32	420	CT-222	415	DTF-619	619
CT-32-A	421	CT-222.1	532	DTF-620	NS
CT-32-A/B	422	CT-238	531	DTF-621	466
CT-32-A/C	423	CT-239	529	DTF-622	467
CT-32-M	424	CT-240	416	DTF-624	469
CT-32-S	425	CT-241	525	DTF-625	485
CT-33	426	CT-242	526	DTF-625-ATT	486
CT-33.1	498	CT-243	527	DTF-626	NS
CT-33-A	430	CT-245	417	DTF-630	470
CT-33-A/ATT	499	CT-246	530	DTF-664	664
CT-33-A/B	500	CT-247	NS	DTF-686	686
CT-33-C	431	CT-248	516	DTF-686-ATT	687
CT-33-D	475	CT-249	497	DTF-967	NS
CT-33-M	432	CT-250	418	DTF-968.1	NS
CT-33-NL	514	CT-259	524	TR-579-CT	NS
CT-33-R	501	CT-324	509	TR-579.1-CT	NS
CT-34-SH	433 — GRID	CT-397	NS	TR-800-CT	NS
CT-38	515	CT-399	482		
CT-40	447	CT-400-MN	**		

\* New form for 2009

\*\* This form does not need registration marks or form ID numbering, but it does contain a scan line of data. For requirements, see page 14, section B, *Scan line*.

GRID = Forms that **must** be reproduced using grid coordinates.

NS = These forms are nonscannable and do not need registration marks or form ID numbers. Refer to chapter 3 on page 13 for requirements.

## B. Corporation and income tax shared forms

All of the DTF prefix series of forms common to both corporation tax and income tax **must** have an assigned corporation tax form ID number. In addition, the DTF series forms so specified below **must** have the appropriate income tax barcode. Refer to Publication 75, *Specifications for Reproduction of Scannable and Non-scannable New York State Income Tax Forms and 2D Barcode Cover Sheets*, for information about creating acceptable income tax barcodes. If your software supports both income and corporation tax programs, please submit your DTF (corp/PIT) shared forms following the same sample requirements for other corporation tax forms (1 blank, 2 taxpayer data, and 1 full field). Submit the DTF forms to the same address as the CT forms. Note: DTF forms must conform to the income tax form date format (mm-dd-yyyy).

Common corporation tax and income tax forms	Corporation tax form ID number	Income tax barcode
DTF-70	Yes	Yes
DTF-619	Yes	Yes
DTF-621	Yes	Yes
DTF-622	Yes	Yes
DTF-624	Yes	Yes
DTF-625	Yes	Yes
DTF-625-ATT	Yes	Yes
DTF-626	No	Yes
DTF-630	Yes	Yes
DTF-664	Yes	Yes
DTF-686	Yes	Yes
DTF-686-ATT	Yes	Yes

### Scannable DTF forms

DTF-70	DTF-624	DTF-630
DTF-619	DTF-625	DTF-664
DTF-621	DTF-625-ATT	DTF-686
DTF-622	DTF-626	DTF-686-ATT

Submit 4 samples (1 blank, 2 taxpayer data, 1 full field) of each form in the chart above to both the Tax Department and Bank of America.

The DTF prefix forms listed above may be filed with income or corporation tax forms. The corporation tax form IDs are 11 digits and are located in the lower left corner of each form. The income tax barcodes are 10 digits and the translation will appear above the barcode. The proper clearance of  $\frac{5}{8}$ " minimum to the right and  $\frac{3}{8}$ " minimum from the top and bottom must be maintained around the corporation tax form ID number.

Both the form ID and income tax barcode use the vendor codes assigned by the National Association of Computerized Tax Processors (NACTP) for the final four digits. The first three digits identify the specific form; see page 5 or our forms to identify these.

### Non-scannable DTF forms

DTF-95	DTF-96	DTF-620
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Submit 1 blank sample of each form in the above chart to the Tax Department only.

## C. Registration marks

### 1. Overview

Registration marks are required on every page of certain forms for proper processing. The table of form ID numbers in chapter 2, which begins on page 5, indicates which forms require registration marks; however, not every form page that has a form ID number will have a registration mark. See the particular New York State form for guidance. Pages that contain only instructions and have no variable (taxpayer-related) data do not need to have registration marks and do not need to be reproduced.

### 2. Number required

There must be a minimum of **three** registration marks on each page of every reproduced form. Specifications are given for four registration marks per page, but only three are required. Any three can be used on each page, and the three chosen do not have to be identical to the New York State draft form, if all other requirements listed below are met.

Exact positioning (grid) forms require four registration marks to be placed in the identical location in which they appear on the New York State grid version. No exceptions are allowed.

**3. Top left corner mark**

The *T* in the form number (for example, CT-13) is used as a registration mark for page one of each form, if the form number appears in the top left quadrant of the form and the font used for this number results in the characters being 3-5 points (0.0417" to 0.0694") in thickness. If this is not possible, a reversed L-shaped mark must be placed in the top left quadrant. On all subsequent pages of each form, a reversed L-shaped mark is required for the top left hand corner (see example below). The New York State forms use 24-point type that is boldfaced, about 3.5 points thick, for the form number on the front page. See additional specifications in item 10 below.

**4. Clearance from outer edge**

A minimum of 1/2" (0.5") clearance is required from the outer edge of the form.

**5. Clearance from other features**

A minimum 3/8" (0.38") margin of white space **is required** around each registration mark in all directions. There must be no other lines or text in this margin. 5/8" white space clearance is required to the right side of the form ID.

**6. Six lines per vertical inch**

Standard substitute form line spacing is six print lines per vertical inch (1/6", or 12 points, or one pica). Many tax form layout packages cannot duplicate any other vertical line spacing.

**7. Ten characters per horizontal inch**

Standard substitute form character spacing is 10 characters per inch (1/10") horizontally. This is also known as 10-pitch spacing.

**8. Length**

The length of the arms of each of the L-shaped registrations marks must be two rows vertically (0.33") and three columns horizontally (0.3") using the 6 x 10 grid.

**9. Thickness**

Line thickness for the registration marks **must be between three and five points**.

**10. Locations of registration marks**

- The top left registration mark is in the shape of a backwards "L." The inside corner intersection of the horizontal and vertical lines for the "L" (the corner) should be at grid box 6 x 10 (at least 1.0" from the top edge and at least 1.0" from the outside edge).
- The top right registration mark outside corner intersection should be in grid box 4 x 80 (at least 0.5" from the top edge and at least 0.5" from the outside edge).
- The bottom left registration mark outside corner intersection should be in grid box 63 x 6 (at least 0.5" from the bottom edge and at least 0.5" from the outside edge).
- The bottom right registration mark outside corner intersection should be in grid box 63 x 80 (at least 0.5" from the bottom edge and at least 0.5" from the outside edge).



**D. Form identification number (form ID)**

A form identification number (form ID) is required on all pages of each scannable form and must be in the exact location specified. (A company identification number must be printed on all pages of non-scannable forms; see page 13, section B, *Company identification code*.)

**1. NACTP vendor code**

If you don't already have one, you must obtain a vendor code to be included in the form ID numbers, by going to the NACTP Web site at [www.nactp.org/](http://www.nactp.org/). This Web site has a list of code numbers for many software companies. If you do not see your company's name on this list and need a vendor code, please contact Jamie Stiles at

(828) 524-2922, or email [president@nactp.org](mailto:president@nactp.org). Please note that the vendor code will be made available to all requesting software companies. The Tax Department is not requiring that any software company become a member of the NACTP.

## 2. Format of form ID number

Digit positions:

- 1-3 — form number code (see page 5, section A, or the New York State draft form)
- 4-5 — page number (use the same number as on the New York State draft form)
- 6-7 — last two digits of the tax year (use the same year as on the New York State draft form)
- 8-11 — NACTP vendor code for your company (we use our own source codes for New York State-produced forms)

## 3. Location and clearance

The form ID for all pages **must** begin at 6 x 10 grid box 63 x 15 (0.5" from the bottom edge and 1.4" from the left edge of the paper). Exact placement is required. **Note:**  $\frac{5}{8}$ " white space clearance is required to the right of the form ID number. A minimum  $\frac{3}{8}$ " (0.38") margin of white space **is required** around the form ID number in the other directions. There must not be any other text or lines in this margin.

## 4. Font

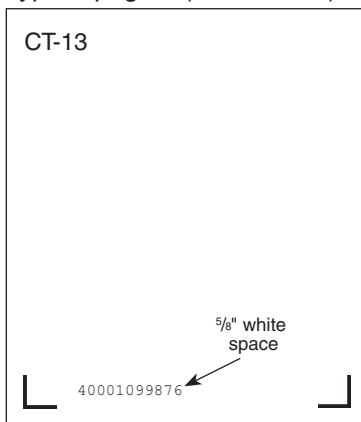
The preferred form ID font is Courier 12-point, regular weight. Courier 12-point, bold is acceptable.

An example form ID number for a Form CT-13, page 1, tax year 2009, for a company with a vendor code of 9876 would be:

40001099876

### Typical arrangement of registration marks and form ID numbers:

Typical page 1 (not to scale)



Typical page 2 (not to scale)

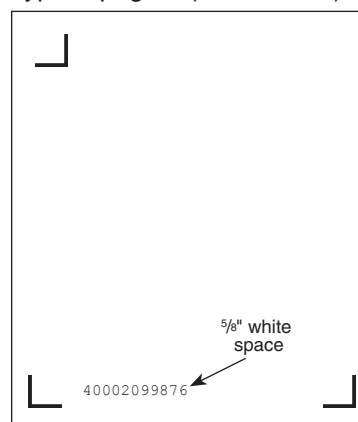
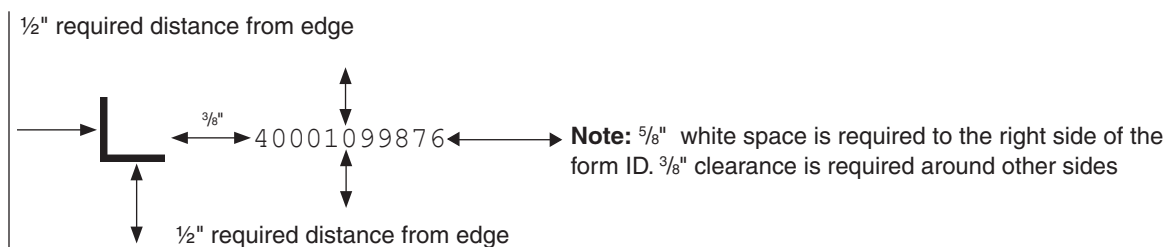


Diagram depicting spacing around registration marks (not to scale):



**E. Type font, size, and variable data**

**1. Font**

Almost all New York State forms are printed using Helvetica Neue or a similar sans serif font for fixed text.

**2. Size**

The size of type for fixed text must be substantially identical to that used on the gridded or official form. See examples below.

<i>Actual</i>	1. Gross earnings from operating revenue .....
<i>Unacceptable font</i>	<b>1. Gross earnings from operating revenue</b> .....
<i>Unacceptable type size</i>	1. Gross earnings from operating revenue .....

**3. Variable data**

The preferred data font is 12-point Courier (non-bold) for variable field data. However, 10-point Courier (non-bold) is acceptable for non-grid forms. For grid forms, all data must be 12-point Courier and must be placed according to the 6 x 10 grid coordinates supplied (separately). **If any data extends beyond the variable data field, the form will be rejected.** For negative data, the minus sign is mandatory. The use of brackets or parentheses is not acceptable.

**Examples:**

<i>Acceptable</i>	<input type="text" value="1,234,567,890."/>
<i>Unacceptable</i>	<input type="text" value="1,234,567,890."/> <b> (bold)</b>
<i>Unacceptable</i>	<input type="text" value="1,234,567,890."/> <b> (characters touching surrounding box or each other)</b>
<i>Unacceptable</i>	<input type="text" value="1,234,567,890."/> <b> (commas cannot extend beyond lines)</b>

**F. Data-entry symbols, line numbering, and checkboxes**

**1. Data-entry symbols**

All data-entry symbols (rectangular and circular) on reproductions must be substantially identical to original forms. The shape and placement of each symbol must match the Tax Department original. See examples below.

**2. Line numbering**

Line labels next to variable taxpayer data must have a period after the line number.

<i>Acceptable</i>	<i>Unacceptable</i>
<input type="text" value="1."/>	<input type="text" value="1.█"/>
<input type="text" value="2."/>	<input type="text" value="2.●"/>
<input type="text" value="3."/>	<input type="text" value="3."/>
<input type="text" value="1.●"/>	<input type="text" value="1.●"/>

**3. Checkboxes**

**The use of bolded underscores for all checkboxes is required for all non-gridded forms.** The actual length of the underscore must be 1/5". Gridded forms do not require a bolded underscore, but variable data must comply with grid coordinates. Data capture symbols must not reside within the 1/5" underscore area.

The samples below do not represent actual size.

Original form	Non-Grid form	Grid form	
<input type="checkbox"/>	<u>X</u>	X	← No bolded underscore required, but variable data must reside in correct grid coordinate.

For lines that have more than one checkbox, you must submit a data sample for each checkbox (for example, *Yes* and *No* checkboxes, or 1st and 2nd year checkboxes). Submit one sample with all *Yes* boxes marked and another sample with all *No* boxes marked.

#### 4. Data-entry boxes

You may use underlines in place of rectangular boxes for both text and numeric entry fields.

#### 5. Blank fields

**Variable-data fields must be left blank when there is no taxpayer entry**, unless the instructions require an entry or the field is calculated. Do not use hard-coded decimals in blank fields. If a field is blank, no taxpayer entry is needed; do not put ***None, N/A, 0,*** or ***0.00*** in the field.

#### 6. Preprinted zeros

We prefer that variable-data fields that have pre-filled values of zeros for monetary fields on the original New York State form remain blank on the substitute form unless and until these fields are filled in. **If there is no entry, then the field should be blank. If there is an entry, include the zeros.**

### G. Dollars and cents

**New:** All monetary values should be right justified.

#### 1. Separate fields

Data may be entered as dollars only or dollars and cents. If you choose to display dollars and cents on your forms, reproduce separate fields for dollars and cents. The use of decimal points to terminate the dollar amount is mandatory, even if no cents or zeros are entered. Also see *Blank fields* above. If you do not support cent entries on your forms, you do not have to include the cents column headers on your forms.

#### 2. Rounding

You may round entries that allow for dollars and cents, as long as you round **all** amounts. If you choose to round, it is preferred that you do not enter zeros in the cents fields. Whether you include the zeros or not, **you must print a decimal point after the dollar amount** — even for lines that require only dollar entries.

### H. Shaded areas

Do not reproduce any shaded areas on substitute corporation tax forms.

### I. Unique logos

Reproduction of the New York State map on the forms is **not acceptable**. See example below.



### J. Forms approval

#### 1. Pages required

If a form has more than one page, **all** pages must be submitted for approval simultaneously.

#### 2. Samples required for scannable and nonscannable forms - see charts on page 11

Important: For approval of any substitute scannable forms, you must submit **four** samples of each form as follows:

- One blank sample: original printout of a blank form (without data, zeros, or decimal points);
- At least two taxpayer data samples: using unique test data for each sample (typical taxpayer entries and decimal points; include commas and negatives); and
- One full field sample: with data filling the maximum length of every field (data must be appropriate). Please do not use special characters for taxpayer test data (^, /, etc.). If the full-field test case cannot be generated by the software, then sufficient samples to provide unique data in all variable data fields are required, including form ID number.

## Scannable corporation tax and DTF prefix forms

CT-3	CT-32-A/B	CT-46-ATT	CT-243	CT-631
CT-3-A	CT-32-A/C	CT-47	CT-245	DTF-65
CT-3-A/ATT	CT-32-M	CT-60-QSSS	CT-246	DTF-70
CT-3-A/B	CT-32-S	CT-183	CT-248	DTF-619
CT-3-A/C	CT-33	CT-183-M	CT-249	DTF-621
CT-3-ATT	CT-33.1	CT-184	CT-250	DTF-622
CT-3-B	CT-33-A/ATT	CT-184-M	CT-259	DTF-624
CT-3-C	CT-33-A	CT-185	CT-324	DTF-625
CT-3M/4M	CT-33-A/B	CT-186	CT-399	DTF-625-ATT
CT-3-S	CT-33-C	CT-186-E	CT-601	DTF-626
CT-3-S-ATT	CT-33-D	CT-186-EZ	CT-601.1	DTF-630
CT-4	CT-33-M	CT-186-M	CT-602	DTF-664
CT-5	CT-33-NL	CT-186-P	CT-603	DTF-686
CT-5.1	CT-33-R	CT-186-P/M	CT-604	DTF-686-ATT
CT-5.3	CT-34-SH	CT-222	CT-604-CP	
CT-5.4	CT-38	CT-222.1	CT-605	
CT-5.9	CT-40	CT-238	CT-606	
CT-5.9-E	CT-41	CT-239	CT-611	
CT-13	CT-43	CT-240	CT-611.1	
CT-32	CT-44	CT-241	CT-612	
CT-32-A	CT-46	CT-242	CT-613	

For all forms in the above chart you are required to submit 4 samples (1 blank, 2 taxpayer data, 1 full field), to both the Tax Department and Bank of America.

CT-400-MN	CT-2658	CT-2658-ATT
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For the three forms above you are required to submit 5 samples (2 blank, 2 taxpayer data, 1 full field), to both the Tax Department and JPMorgan Chase. Please refer to page 13, chapter 4, item A, *Coupon specifications*, for specific required taxpayer data samples for Form CT-400-MN. Form IDs and scanlines for these forms must be printed in OCR-A font at 10 cpi. Form IDs for Forms CT-2658 and CT-2658-ATT should begin ½" from the left edge and at least ½" from the bottom edge of the paper. Variable data on Forms CT-2658 and CT-2658-ATT must be in alignment with field headings.

## Nonscannable corporation tax and DTF prefix forms

CT-6	CT-51	CT-397	DTF-95	TR-579-CT
CT-6.1	CT-187	CT-600	DTF-96	TR-579.1-CT
CT-47.1	CT-247	CT-2658-E	DTF-620	TR-800-CT

For all forms in the above chart you are required to submit 1 blank sample to the Tax Department only.

### 3. Data entries

You must submit enough taxpayer data and full field samples of each form to display a valid taxpayer entry in all variable data fields that the software supports. In most cases, any field identified by a data-capture symbol (for example, a solid rectangle, triangle, or circle) must be completed.

### 4. Commas as thousand separators

You must use commas to separate the fields in the full field and taxpayer data samples submitted. For example, submit 98,765,432.12 instead of 98765432.12.

### 5. Preferred taxpayer data entries

Full field and taxpayer data sample forms should include unique values, with some negative numbers and unique numbers in each digit. For example, a value of - 98,765,432.10 would be preferred to a value of 99,999,999.99. One suggestion would be to repeat the line number (for example, line 10 would have an entry of 101,010,101.01). For negative data, a **minus sign " - " is mandatory**.

## 6. Different versions of software

If there are different versions of the software product (for example, a Windows product and a DOS product), the resulting forms must be identical. Examples of each version must be included in the initial package of forms submitted at the beginning of each review/approval season. Once the different versions of the product are tested, the need to submit both versions may be relaxed for other forms. If forms are not identical, a second vendor number will be required and forms must be submitted for each required vendor number. Software vendors who purchase their forms for re-use from a central designer must match the approved template exactly with registration mark placement, form ID number placement, and variable-data field placement.

## 7. Separating forms by tax type

Do not submit corporation tax forms for approval in batches with other form types (such as sales, income or withholding). Segregate forms by the two-character alpha prefix in the form name/number. Mixed batches of forms will be returned unapproved. All submissions may be mailed in the same package; however, the initial form submission and resubmitted form submissions must be separated and have their own cover letters listing the forms for review. Forms CT-2658, CT-2658-ATT, and CT-400-MN should not be included in packages with other CT forms as they are processed by a different company. Please collate all the forms within the package. **Example:** CT-3 blank pages 1 through 8, test case sample pages 1 through 8, and full field pages 1-8.

## 8. Size of the package allowed

Please limit submission packages to no more than six forms. However, if the total pages of the six forms submitted exceeds 100 pages, we reserve the right to split the package and assign it two or more consecutive completion due dates. In order to expedite the approval process for all software vendors, please limit each submission to 100 pages.

## 9. Forms submission process

To submit corporation tax forms for review:

- a. If you choose to mail the forms you are submitting for review (via U.S. Post Office or private delivery services), use the following address. If you include an email address with your submission, we will send an electronic approval letter. Email allows us to quickly resolve any questions and problems. Otherwise, we will use regular mail. An **exact duplicate** package **must** be mailed directly to the appropriate depository bank at their address below.

NYS TAX DEPARTMENT  
E-SERVICES UNIT  
ATTN: KATHY SHECKTON  
W A HARRIMAN CAMPUS  
ALBANY NY 12227

BANK OF AMERICA  
ATTN: FORMS REVIEW TEAM-NYS CORP  
NY6-100-15-05  
69 STATE ST  
ALBANY NY 12207

JPMORGAN CHASE  
ATTN: FORMS REVIEW UNIT  
33 LEWIS RD  
BINGHAMTON NY 13905

- b. The Tax Department will review your forms within 10 business days for original submissions and 5 business days for resubmissions. It is highly recommended that you submit forms as soon as they become available, rather than waiting for your entire forms package to be completed. Please note that substitute scannable forms for tax year 2009 may not be accepted after February 26, 2010.
- c. The Tax Department requests that you send us a copy of your software as soon as it is released to the public. We will use the software for evaluation, research, and to troubleshoot production issues. We will not use the software to prepare or file returns. If you support e-file via an online application, we are requesting access to that as well. You may contact Lynne Belokopitsky at (518) 457-7131 if you need additional information. Send the copy of your software to the address below:

NYS TAX DEPARTMENT  
E-SERVICES UNIT  
ATTN: JOANNE TOUHEY  
W A HARRIMAN CAMPUS  
ALBANY NY 12227

### d. Need help?

The Tax Department realizes that your company has extremely tight schedules in which to modify your corporation tax software and forms, and distribute these changes to your customers. Accordingly, we are providing the following contact to assist you in submitting your corporation tax forms for approval.

Kathy Sheckton, (518) 402-4779, email: [TSS\\_CT\\_Forms\\_Review@tax.state.ny.us](mailto:TSS_CT_Forms_Review@tax.state.ny.us)

### 3. Nonscannable forms

#### A. General

All forms may be computer-prepared (filled in by a computer-peripheral device) and computer-produced (designed and filled in by a computer-peripheral device such as a laser printer), provided that they are substantially identical to the official New York State versions.

#### B. Company identification code

For those nonscannable forms that do not have a form ID number as listed in the table on page 5, chapter 2, section A, the Tax Department requires software companies to include a company identification code on the substitute forms produced from their product. This code enables the Tax Department to contact the company in the event of any detected problem with the substitute tax form(s). The company identification code may be the NACTP-assigned four-digit number, the company's initials, or some other alpha or alphanumeric code approved by the Tax Department. Your company may suggest a code that would be compatible with the IRS or other states.

Please submit your company ID code for prior approval (see page 12, item 9, for the name and address). If your code was previously approved by the Tax Department, it is not necessary to resubmit your code for approval. Sample ID code(s) may be submitted as follows:

- On a sample form with code(s) printed appropriately, or
- In a letter explaining the code(s), and verifying placement.
  1. Developers of forms, or forms and software:
 

Program your company ID code to print on the bottom of each page of each substitute tax form.
  2. Developers of software to be used with another company's form:
 

Program your company ID code to print on the bottom of each page, following the code of your forms developer.

#### C. Unformatted areas and delimiters

If it is not apparent from your submission (for example, blank name and address boxes, or blank social security number and ID number boxes), please include a statement in your cover letter explaining how your software formats these areas (for example, name and address produced in appropriate locations as indicated on the official New York State version of the form, or dashes automatically produced when data filled). For dates, use dashes as a delimiter in place of slashes. Blank spaces are not acceptable. Hard-coded dashes should **not** appear on blank copies. Telephone numbers should be formatted as XXX-XXX-XXXX.

#### D. Blank paper

You may not computer-generate forms (produce the form's data fields only, line by line, using a computer peripheral device) on blank printout paper.

#### E. Check digit

Compute a check digit for each taxpayer whose franchise tax returns are computer-prepared. The check digit must appear in the third character of the file number. See page 15 for an explanation of the corporation tax check digit computation.

### 4. Specifications for Form CT-400-MN coupons

#### A. Coupon specifications

These additional specifications apply to Form CT-400-MN:

- Overall form size should not exceed 8 ½" x 3 ⅔".
- The form must be printed at the bottom of the page.
- A cut line or perforation must be included to facilitate accurate separation from traditional 8 ½" x 11" paper.
- The form must be detached before it is sent.
- Five samples are required as follows - 2 blank, 1 full field, and at least 2 taxpayer data samples. One should be prepared as if the taxpayer is a Form CT-3 filer and a second as if a filer of Form CT-184, CT-32, or CT-33. Each taxpayer data sample must reflect the correct tax sub type in the scan line, which corresponds with the return type. Additional samples of various return types may be submitted. If your software does not support anything but Article 9-A forms, please indicate this in your cover letter.

**B. Scan line**

A scan line must be printed at the bottom left of each CT-400-MN coupon in place of the instructions that appear on the New York State form. The scan line must be set flush left and placed at least 1/2 (0.5) inch above the bottom of the form, and no higher than 7/8 (0.875) inch from the bottom edge. A 6 x 10 grid line 63 is desired. There must be a clear space around the scan line, extending to a minimum of 1/4 (0.25) inch above and below the center line of the scan line. There should be no other text at the same level of the scan line, across the entire width of the document. In addition, all scan line characters must be a minimum of 1/2 (0.5) inch from any document edge, and there must be at least 2.5 inches of white space from the right edge.

The scan line font must be OCR-A; 10 characters per inch.

The scan line consists of the employer identification number (EIN), filer class code (FC), check digit (CD), period ending (PER), tax sub type (TST), and remittance amount. Each entry is separated by a space. Use Table 4 below to determine the tax sub type to be included in the scan line. An example follows:

987604321 AA 1 0604 23 00000000750000  
 EIN FC CD PER TST Payment amount

Form CT-400-MN scan line content	Number of characters	Description
EIN	9	Nine-character identification number
Blank space	1	
FC	2	Filer class code
Blank space	1	
CD	1	Check digit
Blank space	1	
PER	4	Period end (MMYY format)
Blank space	1	
TST	2	Tax sub type
Blank space	1	
Payment amount	17	Remittance; no decimals, zero fill, dollars and cents

**C. Return type**

In the return type box, enter the form number of either the taxpayer's last New York State franchise return or, if there will be a change in return type, the return the taxpayer expects to file. Use Table 4 below to determine your proper return type values. Please enter your return type exactly as it appears in the chart, without slashes or dashes. The FCC entries may include the numeral 0 and they will not include the letter O.

**Table 4**

Return type	Tax sub type	FCC
CT184	07	EE
CT186	10	GG
CT186P	12	HH
CT186E, CT186EZ	16	XX
CT3B	21	AA
CT3, CT3S, CT4	23	AA
CT3A	25	0A
CT3AC	25	0B-0Z, 9A-9Z, A0-Z0, A9-Z9
CT32, CT32S	28	CC
CT32A	30	AM
CT32AC	30	AN-AZ, KM-KZ, QA-QN, ZA-ZN
CT33	31	LL
CT33NL	33	LL
CT33A	34	00
CT33D	35	LL
CT33C	36	LL

### 5. Computation of the corporation tax check digit

The check digit is used to verify the nine-character EIN and the two-character filer classification code (FCC), to avoid posting tax documents to the wrong account. Compute the check digit using the EIN, CT, or TF number (nine characters) and the first two characters of the FCC. Equate alpha characters to numeric values (see the *Alpha character/numeric value chart* below for the number substituted for that character value). Multiply each of the 11 character positions by an assigned weight of 1 through 11. Total the products of each multiplication and divide by nine. Subtract the remainder from nine. The difference is the check digit.

**Example 1:** For an EIN of 160431764 and FCC of AA, the computation is as follows:

1	6	0	4	3	1	7	6	4	10	10		Account
<u>x1</u>	<u>x2</u>	<u>x3</u>	<u>x4</u>	<u>x5</u>	<u>x6</u>	<u>x7</u>	<u>x8</u>	<u>x9</u>	<u>x10</u>	<u>x11</u>		= number
1	+12	+0	+16	+15	+6	+49	+48	+36	+100	+110		weight
												393

$$\begin{array}{r}
 43 \\
 9 \overline{) 393} \\
 \underline{36} \\
 33 \\
 \underline{27} \\
 6 \text{ remainder}
 \end{array}
 \qquad
 \begin{array}{r}
 9 \\
 -6 \text{ remainder} \\
 \hline
 3 = \text{check digit}
 \end{array}$$

**Example 2:** For an ID number with an alpha prefix of TF0479614 and FCC of AA, the computation is as follows:

29	15	0	4	7	9	6	1	4	10	10		Account
<u>x1</u>	<u>x2</u>	<u>x3</u>	<u>x4</u>	<u>x5</u>	<u>x6</u>	<u>x7</u>	<u>x8</u>	<u>x9</u>	<u>x10</u>	<u>x11</u>		= number
29	+30	+0	+16	+35	+54	+42	+8	+36	+100	+110		weight
												460

$$\begin{array}{r}
 51 \\
 9 \overline{) 460} \\
 \underline{45} \\
 10 \\
 \underline{9} \\
 1 \text{ remainder}
 \end{array}
 \qquad
 \begin{array}{r}
 9 \\
 -1 \text{ remainder} \\
 \hline
 8 = \text{check digit}
 \end{array}$$

Alpha character/numeric value chart			
0 = 0	A = 10	K = 20	U = 30
1 = 1	B = 11	L = 21	V = 31
2 = 2	C = 12	M = 22	W = 32
3 = 3	D = 13	N = 23	X = 33
4 = 4	E = 14	O = 24	Y = 34
5 = 5	F = 15	P = 25	Z = 35
6 = 6	G = 16	Q = 26	& = 36
7 = 7	H = 17	R = 27	A space or any other character = 37
8 = 8	I = 18	S = 28	
9 = 9	J = 19	T = 29	