# Revenue Procedure 2026-31

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# Publication 1167

# General Rules and Specifications for Substitute Forms and Schedules

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**NOTE.** This revenue procedure will be reproduced as the next revision of IRS Publication 1167, General Rules and Specifications for Substitute Forms and Schedules.

**Rev. Proc. 2026-31**

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# Part 1
# Introduction to Substitute Forms

## Section 1.1 – Overview of Revenue Procedure 2026-31

**1.1.1 Purpose**

This revenue procedure provides guidelines and general requirements for developing, printing, and approving 2026 substitute tax forms. Approval will be based on these guidelines. After review and approval, submitted forms will be accepted as substitutes for official IRS forms.

**1.1.2 Unique Forms**

Certain unique specialized forms require the use of other publications that supplement this publication. See *Part 4*.

**1.1.3 Scope**

The IRS accepts quality substitute tax forms that are consistent with the official forms and have no adverse impact on processing. The IRS Substitute Forms Program (the Program) administers the formal acceptance and processing of these forms nationwide. While this Program deals with paper documents, it also reviews for approval other processing and filing forms used in electronic filing.

Only substitute forms that fully comply with these requirements are acceptable. This revenue procedure is updated as required to reflect pertinent tax year form changes and to meet processing and/or legislative requirements.

**1.1.4 Forms Covered by This Revenue Procedure**

The following types of forms are covered by this revenue procedure.

- IRS tax forms and their related schedules.
- Worksheets as they appear in the instructions.
- Applications for permission to file returns electronically and forms used as required documentation for electronically filed returns.
- Powers of attorney.
- Over-the-counter estimated tax payment vouchers.
- Forms and schedules relating to partnerships, exempt organizations, and employee plans.

**1.1.5 Forms Not Covered by This Revenue Procedure**

The following types of forms are not covered by this revenue procedure. Refer to the publication for questions.

- W-2 and W-3. See Pub. 1141, General Rules and Specifications for Substitute Forms W-2 and W-3.
- W-2c and W-3c. See Pub. 1223, General Rules and Specifications for Substitute Forms W-2c and W-3c.
- 941 and attached schedules. See Pub. 4436, General Rules and Specifications for Substitute Form 941, Schedule B (Form 941), Schedule D (Form 941), Schedule R (Form 941), and Form 8974.

- 1096, 1097-BTC, 1098 series, 1099 series, 3921, 3922, 5498 series, W-2G, and 1042-S. See Pub. 1179, General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, and Certain Other Information Returns.
- 1095-A, 1094-B, 1095-B, 1094-C, and 1095-C. See Pub. 5223, General Rules and Specifications for Affordable Care Act Substitute Forms 1095-A, 1094-B, 1095-B, 1094-C, and 1095-C.
- 8027. See Pub. 1239, Specifications for Electronic Filing of Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips.
- Forms 1040-ES (OCR) and 1041-ES (OCR), which may not be reproduced.
- Form 5500 series (for more information on these forms, go to the Department of Labor website at *EFAST.dol.gov*).
- Forms used internally by the IRS.
- State tax forms.
- Forms developed outside the IRS.

### 1.1.6 Other Information Not Covered by This Revenue Procedure

The following information is not covered by this revenue procedure.

- Requests for information or documentation initiated by the IRS.
- General instructions and specific instructions (these are not reviewed by the Program).

## Section 1.2 – IRS Contacts

### 1.2.1 Where To Send Substitute Forms

Send your substitute forms for **approval** to the following offices. Do not send forms with taxpayer data.

| Form | Office and address |
|---|---|
| 5500 | Check EFAST2 information at the Department of Labor website at *EFAST.dol.gov*. |
| Software developer vouchers (see *Sections 2.3.7–2.3.9*) | Internal Revenue Service<br>Attn: Jason Lane<br>1100 Commerce St.<br>Mail Code 6650, Room 1003, Office 10E10B<br>Dallas, TX 75242<br>*Jason.L.Lane@irs.gov* |
| ACA Forms 1094-B, 1095-B, 1094-C, and 1095-C (for more information, see Pub. 5223), and Schedule K-1 forms must be emailed for scannability testing. | *scrips@irs.gov* |

| Form | Office and address |
|---|---|
| Schedule K-1 2-D bar-coded forms | For mailing addresses for sending Schedule K-1 2-D bar-coded forms for testing, see *Section 7.1.6*. |
| All others covered by this publication (see *Section 1.1.4*) | Internal Revenue Service<br>Attn: Substitute Forms Program<br>SE:W:CAR:MP:P:TP:TP<br>ATSC<br>4800 Buford Highway<br>Mail Stop: 061-N<br>Chamblee, GA 30341<br>substituteforms@irs.gov |

## Section 1.3 – What's New

**1.3.1 What's New**

The following changes have been made to this year's revenue procedure.

- **.01 Editorial changes.** We made editorial changes as needed and eliminated repetitive information.

## Section 1.4 – Definitions

**1.4.1 Substitute Form**

A tax form (or related schedule) that differs in any way from the official version and is intended to replace the form that is printed and distributed by the IRS. This term also covers those approved substitute forms exhibited in this revenue procedure.

**1.4.2 Printed/ Preprinted Form**

A form produced using conventional printing processes or a printed form that has been reproduced by photocopying or a similar process.

**1.4.3 Preprinted Pin-Fed Form**

A printed form that has marginal perforations for use with automated and high-speed printing equipment.

**1.4.4 Computer-Prepared Substitute Form**

A preprinted form in which the taxpayer's tax entry information has been inserted by a computer, a computer printer, or other computer-type equipment.

**1.4.5 Computer-Generated Substitute Tax Return or Form**

A tax return or form that is entirely designed and printed using a computer printer on plain white paper. This return or form must conform to the physical layout of the corresponding IRS form, although the typeface may differ. The text should match the text on the officially printed form as closely as possible. Condensed text and abbreviations may be approved on a case-by-case basis.

**Exception.** All jurats (perjury statements) must be reproduced verbatim.

**1.4.6 Manually Prepared Form**

A preprinted reproduced form in which the taxpayer's tax entry information is entered by an individual using a pen, a pencil, or other nonautomated equipment.

| | |
|---|---|
| **1.4.7 Graphics** | Parts of a printed tax form that are not tax amount entries or required text. Examples of graphics are line numbers, captions, shadings, special indicators, borders, rules, and strokes created by typesetting, photographics, photocomposition, etc. |
| **1.4.8 Acceptable Reproduced Form** | A legible photocopy or an exact replica of an original form. |
| **1.4.9 Supporting Statement (Supplemental Schedule)** | A document providing detailed information to support a line entry on an official or approved substitute form and filed with (attached to) a tax return.<br>**Note:** A supporting statement is not a tax form and does not take the place of an official form. |
| **1.4.10 Specific Form Terms** | The following specific terms are used throughout this revenue procedure in reference to all substitute forms: format, sequence, line reference, item caption, and data entry field. |
| **1.4.11 Format** | The overall physical arrangement and general layout of a substitute form. |
| **1.4.12 Sequence** | Sequence is an integral part of the total format requirement. The substitute form should show the same numeric and logical placement order of data as shown on the official form. |
| **1.4.13 Line Reference** | The line numbers, letters, or alphanumerics used to identify each captioned line on an official form. These line references are printed to the immediate left of each caption and/or data entry field. |
| **1.4.14 Item Caption** | The text on each line of a form that identifies the data required. |
| **1.4.15 Data Entry Field** | Designated areas for the entry of data such as dollar amounts, quantities, responses, and checkboxes. |
| **1.4.16 Advance Draft** | A draft version of a new or revised form may be posted to the IRS website (*IRS.gov/DraftForms*) for information purposes. Substitute forms may be submitted based on these advance drafts, but any submitter who receives forms approval based on these early drafts is responsible for monitoring and revising forms to reflect any revisions in the final forms provided by the IRS. |
| **1.4.17 Approval** | Generally, approval may be provided in writing or presumed after 20 business days from the IRS's receipt of forms that the IRS has not substantially changed. This does not apply to newly created or substantially revised IRS forms. However, the Program reserves the right to notify vendors of any inaccuracies even after 20 business days have lapsed. |

**1.4.18 National Association of Computerized Tax Processors (NACTP)**

The NACTP is a nonprofit association that represents tax processing software and hardware developers, electronic filing processors, tax form publishers, tax processing service bureaus, and payroll processors. The association promotes standards in tax processing to advance efficient and effective tax filing. For more information, go to *NACTP.org*.

## Section 1.5 – Agreement

**1.5.1 Important Stipulation of This Revenue Procedure**

Any person or company who uses substitute forms and makes all or part of the changes specified in this revenue procedure agrees to the following stipulations.

- The IRS presumes that any required changes are made in accordance with this revenue procedure and will not disrupt tax return processing.
- Should any of the changes be disruptive to the IRS's processing of the tax return, the person or company agrees to accept the determination of the IRS as to whether the form may continue to be filed.
- The person or company agrees to work with the IRS in correcting noted deficiencies. Notification of deficiencies may be made by any combination of letter, email, or phone contact and may include the request for the resubmission of unacceptable forms.

**1.5.2 Response Policy and Stipulations**

The Program will email confirmation of receipt of your forms submission, if possible. Even if you do not receive emailed confirmation of receipt, you will receive an emailed "submission receipt," which will provide feedback on your submission. If the Program anticipates problems in completing the review of your submission within the 20-business-day period, the Program will send an interim email notifying you of the extended period for review.

Once the substitute forms have been approved by the Program, you can release them after the final versions of the forms have been issued by the IRS. Before releasing the forms, you are responsible for updating forms approved as draft and for making form changes requested.

The policy has the following stipulations.

- This 20-business-day policy applies to electronic submissions only. It does not apply to substitute submissions mailed to the Program.
- The policy applies to submissions of 15 (optimal) or fewer items and submissions containing 75 pages or less. Submissions of more than 15 items may require additional review time.
- If you send a large number of submissions within a short period of time, processing may be delayed.
- Delays in processing could occur if the Program finds significant errors in your submission or has experienced an increase in submissions. The Program will send you an interim email in this case.

- Any anticipated problems in processing your submission within the 20-business-day period will generate an interim email on or about the 15th business day.
- If any significant inaccuracies are discovered after the 20-business-day period, the Program reserves the right to inform you and will require that changes be made to correct the inaccuracies.
- The policy does not apply to substantially revised forms or to new forms created by the IRS for which you have already made an initial submission.

# Part 2
# General Guidelines for Submissions and Approvals

## Section 2.1 – General Specifications for Approval

**2.1.1 Overview**

If you produce substitute tax forms that fully comply with the changes specifically outlined by the Program, you can generate your own substitute forms without further approval. Also, if your substitutes have received approval in the past, and there are no substantial formatting or text changes for the tax year, then changes can be made without additional approval. If your changes are more extensive, you must get IRS approval before using substitute forms. More extensive changes include changing font styles, decreasing or increasing the font size of caption titles, adjusting or omitting layout elements, changing page orientation, and repositioning line items, tables, or legends.

**2.1.2 Email Submissions**

The Program accepts submissions of substitute forms for review and approval via email. The email address is *substituteforms@irs.gov*. Include the term "PDF Submissions" on the subject line.

Follow these guidelines.

- The emailed submission should include all the forms you wish to submit in one Portable Document Format (PDF) file. Do not attach each form as a separate PDF.
- The emailed submission should include a maximum of 3 PDF files to include a checksheet, a cover letter or accompanying statement, and a single PDF file that includes all of the forms listed on your checksheet, cover letter, or accompanying statement.
- A submission should contain a maximum of 15 forms.
- An approval checksheet listing the forms you are submitting should always be included in the PDF file along with the forms. Excluding the checksheet can slow the reviewing process down, which can result in a delayed response to your submission. See a sample checksheet in *Exhibit B*.
- Optimize PDF files before submitting.

- The maximum allowable email attachment is 2.5 megabytes.
- The Program accepts zip files.
- To alleviate delays during the peak time of September through December, submit advance draft forms as early as possible.

If the guidelines are not followed, you may need to resubmit.

Emailing PDF submissions will not expedite review and approval. Submitting your substitute forms package via email is the preferred and suggested method for submitting forms for review. If, for some reason, you are not able to email your submission(s), you can mail your submission(s) to:

Internal Revenue Service
Attn: Substitute Forms Program
SE:W:CAR:MP:P:TP:TP
ATSC
4800 Buford Highway
Mail Stop: 061-N
Chamblee, GA 30341

### 2.1.3 Expediting the Process

Follow these basic guidelines for expediting the process.

- Always include a checksheet for the Program's response.
- Include an accompanying statement identifying most, if not all, of the deviations your substitute forms may have from the official IRS versions.
- Follow the guidance in this publication for general substitute form guidelines. Follow the guidance in specialized publications produced by the Program for other specific forms.
- To spread out the workload, send in draft versions of substitute forms when they are posted. **Note:** Be sure to make any changes to approved drafts before releasing final versions.

### 2.1.4 Schedules

Some schedules are considered to be an integral part of a complete tax return and must be submitted as part of the form. Other schedules may be submitted separately and do not need to be included with the tax form.

### 2.1.5 Examples of Schedules That Must Be Submitted With the Return

Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, is an example of this situation. For the Form 706 to be considered for approval, all schedules that affect or are applicable to any election or position taken by the filer, as well as all applicable schedules that affect the tax, must be submitted.

**2.1.6 Examples of Schedules That Can Be Submitted Separately**

Schedules C, D, and E for Form 1040, U.S. Individual Income Tax Return, or Form 1040-SR, U.S. Tax Return for Seniors, are examples of schedules that can be submitted separately. Although printed by the IRS as a supplement to Form 1040 or 1040-SR, these schedules are not required to be submitted for approval with Form 1040 or 1040-SR. These schedules may be separated from Form 1040 or 1040-SR and submitted as substitute forms.

**2.1.7 Use and Distribution of Unapproved Forms**

The IRS is continuing a program to identify and contact tax return preparers, forms developers, and software publishers who use or distribute unapproved forms that do not conform to this revenue procedure. The use of unapproved forms hinders the processing of the returns.

## Section 2.2 – Highlights of Permitted Changes and Requirements

**2.2.1 Methods of Reproducing IRS Forms**

There are methods of reproducing IRS printed tax forms suitable for use as substitutes without prior approval.

- You can photocopy most tax forms and use them instead of the official ones. The entire substitute form, including entries, must be legible.
- You can reproduce any current tax form as cut sheets, snap sets, and marginally punched, pin-fed forms as long as you use an official IRS version as the master copy.
- You can reproduce a form that requires a signature as a valid substitute form. Many tax forms (including returns) have a taxpayer signature requirement as part of the form layout. The jurat/perjury statement/ signature line areas must be retained and worded exactly as on the official form. A signature requirement alone does not prohibit a tax form from being properly computer generated.

## Section 2.3 – Vouchers

**2.3.1 Overview**

All payment vouchers (Forms 940-V, 941-V, 943-V, 944-V, 945-V, 1040-ES, 1040-V, 1041-V, and 2290-V) must be reproduced in conjunction with their forms. Substitute vouchers must be the same size as the officially printed vouchers. Vouchers that are prepared for printing on a laser printer may include a scan line.

### 2.3.2 Scan Line Specifications

| | NNNNNNNNN | AA | XXXX | NN | N | NNNNNN | NNN |
|---|---|---|---|---|---|---|---|
| *Item:* | A | B | C | D | E | F | G |

| | |
|---|---|
| A. | Social Security Number/Employer Identification Number/Individual Taxpayer Identification Number/Adoption Taxpayer Identification Number (SSN/EIN/ITIN/ATIN) has 9 numeric (N) spaces. |
| B. | Check Digits have 2 alpha (A) spaces. |
| C. | Name Control has 4 alphanumeric (X) spaces. |
| D. | Master File Tax (MFT) Code has 2 numeric (N) spaces (see *Section 2.3.3*). |
| E. | Taxpayer Identification Number (TIN) Type has 1 numeric (N) space (see *Section 2.3.4*). |
| F. | Tax Period has 6 numeric (N) spaces in year/month format (YYYYMM). |
| G. | Transaction Code has 3 numeric (N) spaces. |

### 2.3.3 MFT Code

Code Number for Forms:

- 1040 (family)—30,
- 940—10,
- 941—01,
- 943—11,
- 944—14,
- 945—16,
- 1041-V—05,
- 2290—60, and
- 4868—30.

### 2.3.4 TIN Type

Type Number for:

- Form 1040 (family) and Form 4868—0; and
- Forms 940, 941, 943, 944, 945, 1041-V, and 2290—2.

### 2.3.5 Voucher Size

The voucher size must be exactly 8.0″ x 3.25″ (Forms 1040-ES and 1041-ES must be 7.625″ x 3.0″). The document scan line must be vertically positioned 0.25 inch from the bottom of the scan line to the bottom of the voucher. The last character on the right of the scan line must be placed 3.5 inches from the right leading edge of the document. The minimum required horizontal clear space between characters is 0.014 inch. The line to be scanned must have a clear band 0.25 inch in height from top to bottom of the scan line, and from border to border of the document. “Clear band” means no printing except for dropout ink.

### 2.3.6 Print and Paper Weight

Vouchers must be imaged in black ink using OCR A, OCR B, or Courier 10. These fonts may not be mixed in the scan line. The horizontal character pitch is 10 CPI. The preferred paper weight is 20 to 24 pound OCR bond.

### 2.3.7 Specifications for Software Developers

Certain vouchers may be reproduced for use in the IRS lockbox system. These include the Forms 1040-V, 1040-ES, 1041-V, 94X series, and 2290 vouchers. Software developers must follow these specific guidelines to produce scannable vouchers strictly for lockbox purposes. Also see *Exhibit A*.

- The total depth must be 3.25 inches.
- The scan line must be 0.5 inch from the bottom edge and 1.75 inches from the left edge of the voucher and left justified.
- Software developers' vouchers must be 8.5 inches wide (instead of 8 inches with a cut line). Therefore, no vertical cut line is required.
- Scan line positioning must be exact.
- Do not add the scan line to an over-the-counter format voucher.
- All scanned data must be in 12-point OCR A font.
- The 4-digit NACTP ID code or IRS source code should be placed under the box designated for the payment dollar amount.
- Windowed envelopes must not display the scan line in order to avoid disclosure and privacy issues.

**Note:** All software developers must ensure that their software uses OCR A font so taxpayers will be able to print the vouchers in the correct font.

### 2.3.8 Specific Line Positions

Follow these line specifications for entering taxpayer data in the lockbox vouchers.

| | Start row | Start column | Width | End column |
|---|---|---|---|---|
| Line Specifications for Taxpayer Data: | | | | |
| Taxpayer Name | 56 | 6 | 36 | 41 |
| Taxpayer Address, Apt. | 57 | 6 | 36 | 41 |
| Taxpayer City, State, ZIP | 58 | 6 | 36 | 41 |
| Foreign Country Name | 59 | 6 | 36 | 41 |
| Foreign Province/County | 60 | 6 | 17 | 22 |
| Foreign Postal Code | 60 | 26 | 16 | 41 |
| Line Specifications for Mail-To Data: | | | | |
| Mail Name | 56 | 43 | 38 | 80 |
| Mail Address | 57 | 43 | 38 | 80 |
| Mail City, State, ZIP | 58 | 43 | 38 | 80 |
| Line Specifications for: | | | | |
| Scan Line | 63 | 26 | n/a | n/a |

### 2.3.9 How To Get Approval

Send an approval sheet with each form type for IRS signature to Jason Lane at *Jason.L.Lane@irs.gov*. Include in the email an example of each voucher type the site will test. **Note:** Do not mail any test vouchers to Jason Lane.

You are required to send 25 voucher samples of each form in PDF format by December 4, 2026. You should email the test vouchers to Raul Mariduena at *raul.t.mariduena@jpmorgan.com*. You can also print the vouchers and send them to his mailing address at:

JP Morgan Chase
Attn: Raul Mariduena
830 Tyvola Road, Suite 114
Charlotte, NC 28217

For further information, contact Jason Lane at *Jason.L.Lane@irs.gov*, or at 214-413-5105 (not toll free).

## Section 2.4 – Restrictions on Changes

**2.4.1 What You Cannot Do to Forms Suitable for Substitute Tax Forms**

Unless this revenue procedure specifically permits it, you cannot change any IRS tax form or use your own nonapproved versions, including graphics, without prior IRS approval. See *Sections 2.5.7* through *2.5.11*.

You cannot adjust any of the graphics on Form 1040 or 1040-SR (except in those areas specified in *Part 5* of this revenue procedure) without prior approval from the Program.

You cannot rearrange or redistribute data entry fields, and/or allow data entry fields to flow from one page onto the next (that is, each page of a substitute form must contain the exact number of data entry fields as there are on the official IRS form). The order of information on the substitute form must be identical to the IRS version of the form. Publications for specific substitute forms will state allowances for those respective forms.

**Note:** The 20-business-day turnaround policy may not apply to extensive changes.

## Section 2.5 – Guidelines for Obtaining IRS Approval

**2.5.1 Basic Requirements**

Preparers who submit substitute privately designed, privately printed, computer-generated, or computer-prepared tax forms must develop these substitutes using the guidelines established in this part. These forms, unless there is an exception outlined by this revenue procedure, must be approved by the IRS before being filed.

**2.5.2 Conditional Approval Based on Advance Drafts**

The IRS cannot grant final approval of your substitute form until the official form has been published. However, the IRS posts advance draft forms on its website at *IRS.gov/DraftForms*.

Submission of proposed substitutes of these advance draft forms is encouraged, and conditional approval will be granted based solely on these early drafts. These advance drafts are subject to significant change before forms are finalized. If these advance drafts are used as the basis for your substitute forms, you will be responsible for subsequently updating your final forms to agree with

the final official versions. These revisions need not be resubmitted for further approval.

**Note:** Approval of forms based on advance drafts will not be granted after the final version of an official form is published.

**2.5.3 Submission Procedures**

Follow these general guidelines when submitting substitute forms for approval.

- Any alteration of forms must be within the limits acceptable to the IRS. It is possible that, from one filing period to another, a change in law or a change in internal need (processing, audit, compliance, etc.) may change the allowable limits for the alteration of the official form.
- When approval of any substitute form (other than those exceptions specified in *Part 1*, *Section 1.2*) is requested, a sample of the proposed substitute form should be emailed for consideration to the Program at the address shown in *Section 1.2.1*.
- Schedules and forms (for example, Forms 3468, 4136, etc.) that can be used with more than one type of return (for example, Forms 1040, 1040-SR, 1041, 1120, etc.) should be submitted only once for approval, without regard to the number of different tax returns with which they may be associated. Also, all pages of multi-page forms or returns should be submitted in the same package.

**2.5.4 Approving Offices**

Because only the Program is authorized to approve substitute forms, unnecessary delays may occur if forms are sent to the wrong office. You may receive an interim letter about the delay. The Program may then coordinate the response with the originator responsible for revising that particular form. Such coordination may include allowing the originator to officially approve the form. No IRS office is authorized to allow deviations from this revenue procedure.

**2.5.5 IRS Review of Software Programs, etc.**

The IRS does not review or approve the logic of specific software programs, nor does the IRS confirm the calculations on the forms produced by these programs. The accuracy of the program remains the responsibility of the software package developer, distributor, or user.

The Program is primarily concerned with the pre-filing quality review of the final forms that are expected to be processed by IRS field offices. For this purpose, you should submit forms without including any taxpayer information such as names, addresses, monetary amounts, etc.

If the software used is programmed to produce copies with populated fields, then you must use dummy information. This will allow the Program to review and provide feedback or approval. Vendors should use “0” for all number values and “X” for any information that requires alpha characters.

**2.5.6 When To Send Proposed Substitutes**

Proposed substitutes, which are required to be submitted per this revenue procedure, should be sent as much in advance of the filing period as possible. This is to allow adequate time for analysis and response.

**2.5.7 Accompanying Statement**

When submitting sample substitutes, include an accompanying statement that lists each form number and its changes from the official form (position, arrangement, appearance, line numbers, additions, deletions, etc.). For each item, include a detailed reason for the change.

When requesting approval, include a checksheet. Checksheets expedite the approval process. The checksheet may look like the example in *Exhibit B* displayed in the back of this revenue procedure or may be one of your own design. Include your email address on the checksheet.

**2.5.8 Approval/ Nonapproval Notice**

The Program will email the checksheet or an approval letter to the originator, unless:

- The requester has asked for a formal letter, or
- Significant corrections to the submitted forms are required.

Notice of approval may impose qualifications before using the substitutes. Notices of unapproved forms may specify the changes required for approval and require resubmission of the form(s) in question. When appropriate, you will be contacted by telephone.

**2.5.9 Duration of Approval**

Most tax returns that require a signature and many related schedules and forms have the tax year printed in the upper-right corner. Approvals for these annual forms are usually good for 1 calendar year (January through December of the year of filing). Quarterly tax forms in the 94X series and Form 720 require approval for any quarter in which the form has been revised.

Because changes are usually made to an annual form every year, each new filing season generally requires a new submission of a substitute form. Very rarely is updating the preprinted year the only change made to an annual form. However, if no significant content, formatting, or layout changes were made to a tax form, then review and approval received for the prior tax year can be carried over into the current tax year.

**2.5.10 Limited Continued Use of an Approved Change**

Limited changes approved for one tax year may be allowed for the same form in the following tax year. Examples are the use of abbreviated words, revised form spacing, compressed text lines, shortened captions, etc., which do not change the integrity of lines or text on the official forms.

If the vendor or filer makes substantial changes to the form, new substitutes must be submitted for approval. If the vendor or filer makes only minor editorial changes to the form, or makes any changes that mirror changes the IRS makes to the form's official version, the new substitute does not need to be submitted for approval. It is the responsibility of each vendor who has been granted permission to produce substitute forms to monitor and revise forms to mirror any revisions to the official forms made by the IRS. If there are any questions, contact the Program.

**2.5.11 When Approval Is Not Required**

If you received approval for a specific change on a form last year, you may make the same change this year if the item is still present on the official form.

- The new substitute form does not have to be submitted to the IRS, and approval based on that change is not required.
- However, the new substitute form must conform to the official current-year IRS form in other respects, such as date, Office of Management and Budget (OMB) approval number, attachment sequence number, Paperwork Reduction Act Notice statement, arrangement, item caption, line number, line reference, data sequence, etc.
- The new substitute form must also comply with changes to the guidelines in this revenue procedure. This revenue procedure may have eliminated, added to, or otherwise changed the guideline(s) that affected the change approved in the prior year.
- An approved change is authorized only for the period from a prior tax year substitute form to a current tax year substitute form.

**Exception.** Forms with temporary, limited, or interim approvals (or with approvals that state a change is not allowed in any other tax year) are subject to review in subsequent years.

**2.5.12 Required Copies**

Generally, you must send us one copy of each form being submitted for approval. However, if you are producing forms for different computer platforms (for example, Microsoft vs. Apple), different tax preparation software (for example, TurboTax® vs. TaxSlayer®), or different types of printers (for example, inkjet vs. impact), and these forms differ **significantly** in appearance, submit one copy for each type of platform, tax preparation software, or printer.

**2.5.13 Requester's Responsibility**

Following receipt of an initial approval for a substitute forms package or a software output program to print substitute forms, it is the responsibility of the originator (designer or distributor) to provide client firms or individuals with forms that meet the IRS's requirements for continuing acceptability. Examples of this responsibility include:

- Using the prescribed print paper, font size, legibility, state tax data deletion, etc.; and
- Informing all users of substitute forms of the legal requirements of the Paperwork Reduction Act Notice, which is generally found in the instructions for the official IRS forms.

**2.5.14 Source Code**

The Program will assign a unique source code to each firm that submits substitute forms for approval. This source code will be a permanent identifier that must be used on every submission by a particular firm.

The source code consists of three alpha characters and should generally be printed under or to the left of the "Paperwork Reduction Act" statement. Vendors must ensure that the source code is not printed too close to or within

the left or bottom 0.5-inch margin to avoid the source code from being cut off during printing.

## Section 2.6 – Office of Management and Budget (OMB) Requirements for All Substitute Forms

**2.6.1 OMB Requirements for All Substitute Forms**

There are legal requirements of the Paperwork Reduction Act of 1995 (the Act). Public Law 104-13 requires the following.

- OMB approves all IRS tax forms that are subject to the Act.
- Each IRS form contains (in the upper-right corner) the OMB number, if assigned.
- Each IRS form (or its instructions) states why the IRS needs the information, how it will be used, and whether or not the information is required to be furnished to the IRS.

This information must be provided to every user of official or substitute IRS forms or instructions.

**2.6.2 Application of the Paperwork Reduction Act**

On forms that have been assigned OMB numbers:

- All substitute forms must contain in the upper-right corner the OMB number that is on the official form, and
- The required format is: OMB No. 1545-XXXX (preferred) or OMB # 1545-XXXX (acceptable).

**2.6.3 Required Explanation to Users**

You must inform the users of your substitute forms of the IRS use and collection requirements stated in the instructions for official IRS forms.

- If you provide your users or customers with the official IRS instructions, each form must retain either the Paperwork Reduction Act Notice (or Disclosure, Privacy Act, and Paperwork Reduction Act Notice), or a reference to it as the IRS does on the official forms (usually in the lower-left corner of the forms).
- This notice reads, in part, “We ask for tax return information to carry out the tax laws of the United States....”

**Note:** If no IRS instructions are provided to users of your forms, the exact text of the Paperwork Reduction Act Notice (or Disclosure, Privacy Act, and Paperwork Reduction Act Notice) must be furnished separately or on the form.

**2.6.4 Finding the OMB Number and Paperwork Reduction Act Notice**

The OMB number and the Paperwork Reduction Act Notice, or references to it, may be found printed on an official form (or its instructions). The number and the notice are included on the official paper format and in other formats produced by the IRS.

# Part 3
# Physical Aspects and Requirements

## Section 3.1 – General Guidelines for Substitute Forms

**3.1.1 General Information**

The official form is the standard. Because a substitute form is a variation from the official form, you should know the requirements of the official form for the year of use before you modify it to meet your needs. To obtain the most frequently used tax forms, go to *IRS.gov/Forms*.

**3.1.2 Design**

Each form must follow the design of the official form as to format arrangement, item caption, line numbers, line references, and sequence.

**3.1.3 State Tax Information Prohibited**

Generally, state tax information must not appear on the federal tax return, associated form, or schedule that is filed with the IRS. Exceptions occur when amounts are claimed on, or required by, the federal return (for example, state and local income taxes on Schedule A (Form 1040)).

**3.1.4 Vertical Alignment of Amount Fields**

| IF a form is to be... | THEN... |
|---|---|
| manually prepared and the official IRS form still has a separate cents entry field | 1. the entry column must have a vertical line or some type of indicator in the amount field to separate dollars from cents, and<br>2. the cents column must be at least 0.3 inch wide. |
| computer generated | 1. vertically align the amount entry fields where possible, and<br>2. use one of the following amount formats.<br>a. 0,000,000.<br>b. 0,000,000.00. |
| computer prepared | 1. you may remove the vertical line in the amount field that separates dollars from cents, and<br>2. use one of the following amount formats.<br>a. 0,000,000.<br>b. 0,000,000.00. |

**3.1.5 Attachment Sequence Number**

Many individual income tax forms have a required "attachment sequence number" located just below the year designation in the upper-right corner of the form. The IRS uses this number to indicate the order in which forms are to be attached to the tax return for processing. Some of the attachment sequence numbers may change from year to year.

The following apply to computer-prepared forms.

- The sequence number may be printed in no less than 12-point boldface type and centered below the form's year designation.
- The sequence number may also be placed following the year designation for the tax form and separated with an asterisk.

- The actual number may be printed without labeling it the "Attachment Sequence Number."

### 3.1.6 Assembly of Forms

When developing software or forms for use by others, inform your customers/clients that the order in which the forms are arranged may affect the processing of the package. A return must be arranged in the order indicated below.

| IF the form is... | THEN the sequence is... |
|---|---|
| Form 1040 or 1040-SR | • Form 1040 or 1040-SR, and schedules and forms in attachment sequence number order. |
| any other tax return (Form 1120, 1120-S, 1065, 1041, etc.) | • the tax returns, directly associated schedules (Schedule D, etc.), directly associated forms, additional schedules in alphabetical order, and additional forms in numerical order. |

Supporting statements should then follow in the same sequence as the forms they support. Additional information required should be attached last.

In this way, the forms are received in the order in which they must be processed. If you do not send returns to the IRS in order, processing may be delayed.

### 3.1.7 Paid Preparer's Information and Signature Area

On Forms 1040, 1040-SR, and 1120, and any other applicable tax forms, the Paid Preparer Use Only area may not be rearranged or relocated. You may, however, add three extra lines to the paid preparer's address area, and remove the horizontal rules in that area without prior approval.

### 3.1.8 Some Common Reasons for Requiring Changes to Substitute Forms

Some reasons that substitute form submissions may require changes include the following.

- Shading areas incorrectly.
- Failing to include a reference to the location of the Paperwork Reduction Act Notice.
- Not including parentheses for losses.
- Not including "Attach Statement" when appropriate.
- Including line references or entry spaces that do not match the official form.
- Printing text that is different from the official form.
- Altering the jurat (perjury statement).
- Having an incorrect OMB number.
- Including the IRS catalog number (Cat. No.) on the form.
- Failing to include preprinted amounts in entry fields.
- Missing IRS source code or NACTP software ID.
- Missing 3-letter FFF code on paper Form 1040 returns produced by tax software companies that participate in the IRS Free File Program.
- Incorrect dimensions.

## Section 3.2 – Paper

**3.2.1 Paper Content**

The paper must be:

- Chemical wood writing paper that is equal to or better than the quality used for the official form,
- At least 18 pound (17″ x 22″, 500 sheets), or
- At least 50-pound offset book (25″ x 38″, 500 sheets).

**3.2.2 Paper With Chemical Transfer Properties**

There are several kinds of paper prohibited for substitute forms. These are:

1. Carbon-bonded paper, and
2. Chemical transfer paper except when the following specifications are met.
   a. Each ply within the chemical transfer set of forms must be labeled.
   b. Only the top ply (ply one and white in color), the one that contains chemical on the back only (coated back), may be filed with the IRS.

***Example.*** A set containing three plies would be constructed as follows: ply one (coated back), "Federal Return, File With IRS"; ply two (coated front and back), "Taxpayer's copy"; and ply three (coated front), "Preparer's copy."

The file designation, "Federal Return, File With IRS" for ply one, must be printed in the bottom-right margin (just below the last line of the form) in 12-point boldface type.

It is not mandatory, but recommended, that the file designation "Federal Return, File With IRS" be printed in a contrasting ink for visual emphasis.

**3.2.3 Paper and Ink Color**

It is preferred that the color and opacity of paper substantially duplicate that of the original form. This means that your substitute must be printed in black ink and may be on white paper or on the colored paper the IRS form is printed on. Form 1040 or 1040-SR substitute reproductions may be in black ink without the colored shading. The only exception to this rule is Form 1041-ES, which should be printed with a PMS 100 yellow shading in the color-screened area. This helps the IRS quickly distinguish this form from the very similar Form 1040-ES.

**3.2.4 Page Size**

Substitute or reproduced forms and computer-prepared/-generated substitutes may be the same size as the official form or they may be the standard commercial size (8.5″ x 11″). The thickness of the stock cannot be less than 0.003 inch.

## Section 3.3 – Printing

**3.3.1 Printing Medium**

The private printing of all substitute tax forms must be by conventional printing processes, photocopying, computer graphics, or similar reproduction processes.

**3.3.2 Legibility**

All forms must have a high standard of legibility as to printing, reproduction, and fill-in matter. Entries of taxpayer data may be no smaller than 8 points. The IRS reserves the right to reject those with poor legibility. The ink and printing method used must ensure that no part of a form (including text, graphics, data entries, etc.) develops "smears" or similar quality deterioration. This standard must be followed for any subsequent copies or reproductions made from an approved master substitute form, either during preparation or during IRS processing.

**3.3.3 Type Font**

Many federal tax forms are printed using Helvetica as the basic type font. It is preferred that you use this type font when composing substitute forms.

**3.3.4 Print Spacing**

Substitute forms should be printed using a 6 lines/inch vertical print option. They should also be printed horizontally in 10-pitch pica (that is, 10 print characters per inch) or 12-pitch elite (that is, 12 print positions per inch).

**3.3.5 Image Size**

The image size of a printed substitute form should be as close as possible to that of the official form. You may omit any text on both computer-prepared and computer-generated forms that is solely instructional.

**3.3.6 Title Area Changes**

To allow a large top margin for marginal printing and more lines per page, the title line(s) for all substitute forms (excluding the form's year designation and sequence number, when present) may be photographically reduced by 40% or reset as a single line of type. When reset as a single line, the type size may be no smaller than 14 points. You may omit "Department of the Treasury—Internal Revenue Service" and all references to instructions in the form's title area.

**3.3.7 Remove Government Publishing Office (GPO) Symbol and IRS Catalog Number**

When privately printing substitute tax forms, the GPO symbol and/or jacket number must be removed. In the same place using the same type size, print the EIN of the printer or designer, or the IRS-assigned source code. (Preferably, this last number should be printed in the lower left area of the first page of each form.) Also, remove the IRS catalog number (Cat. No.) and the recycle symbol if the substitute is not produced on recycled paper.

**3.3.8 Printing Single-Page Forms**

Substitute single-page forms should be reproduced the same as IRS single-page forms. Other forms or schedules should not be printed on the back or on blank portions of a single-page form. However, printing instructions on the back or on blank portions of a single-page form is acceptable.

**3.3.9 Photocopy Equipment**

The IRS does not undertake to approve or disapprove the specific equipment or process used in reproducing official forms. Photocopies of forms must be entirely legible and satisfy the conditions stated in this and other revenue procedures.

**3.3.10 Reproductions**

Reproductions of official forms and substitute forms that do not meet the requirements of this revenue procedure may not be filed instead of the official forms. Illegible photocopies are subject to being returned to the filer for resubmission of legible copies.

**3.3.11 Removal of Instructions**

Generally, you may remove references to instructions. No prior approval is needed. However, in some instances, you may be requested to include references to instructions.

**Exception.** The words "For Paperwork Reduction Act Notice, see separate instructions" must be retained, or a similar statement indicating the location of the Notice must be provided on each form.

## Section 3.4 – Margins

**3.4.1 Margin Size**

The format of a reproduced tax form when printed on the page must have margins on all sides at least as large as the margins on the official form. This allows room for IRS employees to make necessary entries on the form during processing.

- Maintain a margin of 0.25 to 0.5 inch at the top, bottom, and both sides of all substitute forms.
- The marginal, perforated strips containing pin-fed holes must be removed from all forms prior to filing with the IRS.

**3.4.2 Marginal Printing**

Prior approval is not required for the marginal printing allowed when printed on an official form or on a photocopy of an official form.

- With the exception of the actual tax return forms (for example, Forms 1040, 1040-SR, 1120, 940, 941, etc.), you may print in the left vertical margin and in the left half of the bottom margin.
- Printing is never allowed in the top-right margin of the tax return form (for example, Forms 1040, 1040-SR, 1120, 940, 941, etc.). The IRS uses this area to imprint a Document Locator Number for each return. There are no exceptions to this requirement.

## Section 3.5 – Miscellaneous Information for Substitute Forms

**3.5.1 Filing Substitute Forms**

To be acceptable for filing, a substitute form must print out in a format that will allow the filer to follow the same instructions that accompany official forms. The form must be legible, must be on the appropriately sized paper, and must include a jurat (perjury statement) where one appears on the published form.

**3.5.2 Caution to Software Publishers**

The IRS has received returns produced by software packages with approved output where either the form heading was altered or the lines were spaced irregularly. This produces an illegible or unrecognizable return or a return with the wrong number of pages. While many of these problems are caused by individual printer differences, they may delay input of return data and, in some cases, generate correspondence to the taxpayer. Therefore, in the instructions to the purchasers of your product, both individual and professional, stress that their returns will be processed more efficiently if they are properly formatted. This includes:

- Having the correct form numbers, 6-digit form identifying numbers, and titles at the top of the returns; and
- Submitting the same number of pages as if the form were an official IRS form with the line items on the proper pages.

**3.5.3 Caution to Producers of Software Packages**

If you are producing a software package that generates name and address data onto the tax return, do not program IRS preprinted check digits or practitioner-derived name controls to appear on returns filed with the IRS.

**3.5.4 Programming to Print Forms**

Whenever applicable:

- Use only the following label information format for single filers: JOHN Q. DOE 000 OAK DRIVE HOMETOWN, STATE 00000;
- Use only the following label information format for joint filers: JOHN Q. DOE MARY Q. DOE 000 OAK DRIVE HOMETOWN, STATE 00000; and
- Use “0” for number values and “X” for alpha characters entered in data entry fields as dummy information.

# Part 4
# Additional Resources

## Section 4.1 – Guidance From Other Revenue Procedures

**4.1.1 General**

The IRS publications listed below provide guidance for substitute tax forms not covered in this revenue procedure. These publications are available on the IRS website. Use the publication number listed below to search for the requested document.

- Pub. 1141, General Rules and Specifications for Substitute Forms W-2 and W-3.
- Pub. 1179, General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, and Certain Other Information Returns.

- Pub. 1223, General Rules and Specifications for Substitute Forms W-2c and W-3c.
- Pub. 4436, General Rules and Specifications for Substitute Form 941, Schedule B (Form 941), Schedule D (Form 941), Schedule R (Form 941), and Form 8974.
- Pub. 5223, General Rules and Specifications for Affordable Care Act Substitute Forms 1095-A, 1094-B, 1095-B, 1094-C, and 1095-C.

## Section 4.2 – Electronic Tax Products

**4.2.1 The IRS Website**

Copies of tax forms, instructions, publications, fillable forms, and prior-year forms and publications are available at *IRS.gov/Forms*.

Draft forms and instructions may be found at *IRS.gov/DraftForms*.

Other tax-related information may be found at *IRS.gov*.

**4.2.2 System Requirements and Ordering Forms and Instructions**

For system requirements, contact the National Technical Information Service (NTIS) at *NTIS.gov*. Prices are subject to change.

You can order IRS forms and other tax material at *IRS.gov/OrderForms*.

# Part 5
# Requirements for Specific Tax Returns

## Section 5.1 – Tax Returns (Forms 1040, 1040-SR, 1120, etc.)

**5.1.1 Acceptable Forms**

Tax return forms (such as Forms 1040, 1040-SR, and 1120) require a signature and establish tax liability. Computer-generated versions are acceptable under the following conditions.

- These substitute forms must be printed on plain white paper.
- Substitute forms must conform to the physical layout of the corresponding IRS form although the typeface may differ. The text should match the text on the officially published form as closely as possible. Condensed text and abbreviations will be considered on a case-by-case basis. **Caution:** All jurats (perjury statements) must be reproduced verbatim. No text can be added, deleted, or changed in meaning.
- Various computer graphic print media such as laser printing, inkjet printing, etc., may be used to produce the substitute forms.
- The substitute form must be the same number of pages and contain the same text on the lines as the official form.
- All substitute forms must be submitted for approval prior to their original use. You do not need approval for a substitute form if its

only change is the preprinted year and you had received a prior-year approval letter. **Exception.** If the approval letter specifies a one-time exception for your form, the next year's form must be approved.

**5.1.2 Prohibited Forms**

The following are prohibited.

- Computer-generated tax forms (for example, Form 1040, 1040-SR, etc.) on lined or color-barred paper.
- Tax forms that differ from the official IRS forms in a manner that makes them nonstandard or unable to process.

**5.1.3 Changes Permitted to Form 1040**

Certain changes (listed in *Section 5.2*) are permitted to the graphics of the form without prior approval, but these changes apply only to acceptable preprinted forms. Changes not requiring prior approval are good only for the annual filing period, which is the current tax year. Such changes are valid in subsequent years only if the official form does not change.

**5.1.4 Other Changes Not Listed**

All changes not listed in *Section 5.2* require approval from the IRS before the form can be filed.

## Section 5.2 – Changes Permitted to Graphics (Form 1040 or 1040-SR)

**5.2.1 Adjustments**

You may make minor vertical and horizontal spacing adjustments to allow for computer or word-processing printing. This includes widening the amount columns or tax entry areas if the adjustments comply with other provisions stated in revenue procedures. No prior approval is needed for these changes.

Schedules 1–3 cannot be combined for filing purposes. For the client copy of the return, the numbered schedules may be printed two to a page (for example, Schedule 3 below Schedule 2, if both are completed as part of the return). If numbered schedules are combined on the client copy, it must include a statement that it is "Not for Filing."

**5.2.2 Name and Address Area**

The horizontal rules and instructions within the name and address area may be removed and the entire area left blank. No lines or instructions may remain in the area. The heavy-ruled border (when present) that outlines the name, address area, and SSN must not be removed, relocated, expanded, or contracted.

**5.2.3 Required Format**

When the name and address area is left blank, the following format must be used when printing the taxpayer's name and address.

- 1st name line (35 characters maximum).
- 2nd name line (35 characters maximum).
- In-care-of name line (35 characters maximum).
- City, state (25 characters maximum), one blank character, and ZIP code.

**5.2.4 Conventional Name and Address Data**

When there is no in-care-of name line, the name and address will consist of only three lines (single filer) or four lines (joint filer).

***Example of joint filer.*** Name and address (joint filer) with no in-care-of name line:

JOHN Q. DOE
MARY Q. DOE
000 ANYWHERE ST., APT. 000
ANYTOWN, STATE 00000

***Example of in-care-of name line.*** Name and address (single filer) with in-care-of name line:

JOHN Q. DOE
C/O JOHN R. DOE
0000 SOMEWHERE AVE.
SAMETOWN, STATE 00000

**5.2.5 SSN and EIN Area**

The broken vertical lines separating the format arrangement of the SSN/EIN may be removed. When the vertical lines are removed, the SSN and EIN formats must be 000-00-0000 or 00-0000000, respectively.

**5.2.6 Entering Cents**

- You may remove the vertical rule that separates the dollars from the cents if it is still included on the official IRS form.
- All entries in the amount column should have a decimal point following the whole dollar amounts whether or not the vertical line that separates the dollars from the cents is present.
- You may omit printing the cents, but all amounts entered on the form must follow a consistent format. You are strongly urged to round off the figures to whole dollar amounts, following the official form instructions.
- When several amounts are added together, the total should be rounded off after addition (that is, individual amounts should not be rounded off for computation purposes).
- When printing money amounts, you must use one of the following formats: (a) 0,000,000; or (b) 0,000,000.00.
- If there is no entry for a line, leave the line blank.

**5.2.7 Changes to Lines**

No prior approval is needed for the following changes (for use with computer-prepared forms only). Specific line numbers in the following headings may have changed due to tax law changes.

**5.2.8 Dependents on Form 1040**

The vertical lines separating "Dependent" columns (1) through (4) may be removed. The captions may be shortened to allow a one-line caption for each column.

**5.2.9 Other Lines**

Any other line with text that takes up two or more vertical lines may be compressed to one line by using contractions, etc., and by removing instructional references.

**5.2.10 Form 1040 – Tax**

You may change the line caption to read "Tax" and computer print the words "Total includes tax from" and either "Form(s) 8814" or "Form 4972" or "962 election." If both forms are used, print both form numbers. This specific line number may have changed.

**5.2.11 Color Screening**

It is not necessary to duplicate the color screening used on the official form. A substitute Form 1040 or 1040-SR may be printed in black and white only with no color screening.

**5.2.12 Other Changes Prohibited**

No other changes to the Form 1040 or 1040-SR graphics are permitted without prior approval except for the removal of instructions and references to instructions.

# Part 6
# Format and Content of Substitute Returns

## Section 6.1 – Acceptable Formats for Substitute Forms and Schedules

**6.1.1 Exhibits and Use of Acceptable Formats**

*Exhibit A* is an acceptable format for Form 1040-ES.

- If your computer-generated Form 1040-ES appears exactly like *Exhibit A*, no prior authorization is needed.
- You may computer-generate forms not shown here, but you must design them by following the manner and style discussed in *Part 3*.
- Take care to observe the other requirements and conditions in this revenue procedure. The IRS encourages the submission of all proposed forms covered by this revenue procedure.

**6.1.2 Instructions**

The format of each substitute form or schedule must follow the format of the official form or schedule as to item captions, line references, line numbers, sequence, form arrangement and format, etc. Basically, try to make the form look like the official one, with readability and consistency being primary factors. You may use periods and/or other similar special characters to separate the various parts and sections of the form. Do not use alpha or numeric characters for these purposes. All line numbers and items must be printed even though an amount is not entered on the line.

**6.1.3**
**Line Numbers**

When a line on an official form is designated by a number or a letter, use the same designation (reference code) on the substitute form. The reference code must be printed to the left of the text of each line and immediately preceding the data entry field, even if no reference code precedes the data entry field on the official form. If an entry field contains multiple lines and shows the line references once on the left and right sides of the form, use the same number of line references on the substitute form.

In addition, the reference code that is immediately before the data field must either be followed by a period or enclosed in parentheses. There must also be at least two blank spaces between the period or the right parenthesis and the first digit of the data field. (See *Section 6.1.4*.)

**6.1.4**
**Decimal Points**

A decimal point (a period) should be used for each money amount regardless of whether the amount is reported in dollars and cents or in whole dollars, or whether or not the vertical line that separates the dollars from the cents is present. The decimal points must be vertically aligned when possible.

***Example.***

| | | |
|---|---|---|
| 5 State and local taxes | | |
| 5a State and local income taxes..... | 5a. | 000.00 |
| 5b State and local real estate taxes..... | 5b. | |
| 5c State and local personal property taxes.... | 5c. | 000.00 |
| or | | |
| 5a State and local income taxes..... | (5a) | 000.00 |
| 5b State and local real estate taxes..... | (5b) | |
| 5c State and local personal property taxes.... | (5c) | 000.00 |

**6.1.5**
**Multi-Page Forms**

When submitting a multi-page form, send all its pages in the same package. If you will not be producing certain pages, note that in your cover letter.

## Section 6.2 – Additional Instructions for All Forms

**6.2.1**
**Use of Your Own Internal Control Numbers and Identifying Symbols**

You may show the computer-prepared internal control numbers and identifying symbols on the substitute form if using such numbers or symbols is acceptable to the taxpayer and the taxpayer's representative. Such information must not be printed in the top 0.5-inch clear area of any form or schedule requiring a signature. Except for the actual tax return form (Forms 1040, 1040-SR, 1120, 940, 941, etc.), you may print in the left vertical and bottom-left margins. The bottom-left margin you may use extends 3.5 inches from the left edge of the form. You may print internal control numbers in place of the removed IRS catalog number.

### 6.2.2 Required Software ID Number (Source Code) on Computer-Prepared Substitutes

In the February 2009 Government Accountability Office (GAO) report, "Many Taxpayers Rely on Tax Software and IRS Needs to Assess Associated Risks" (GAO-09-297), the GAO recommended that the IRS require a software identification number on all individual returns to specifically identify the software package used to prepare each tax return. The IRS already has this capability for all *e-filed* returns. In addition, many tax preparation software firms already print an IRS-issued 3-letter source code on paper returns that are generated by their individual tax software. This source code was assigned when the firms were seeking substitute-forms approval under this publication.

In order to follow this GAO recommendation, the IRS will require that all tax preparation software firms include the 3-letter source code on all paper tax returns created by their individual tax preparation software. The many firms that currently have and display their source codes on paper returns generated from their software should continue to do so, and no change is necessary.

We have reviewed all software companies that passed Assurance Testing System (ATS) testing last filing season and have determined that some firms do not currently have source codes. To save you the burden of contacting us and for your convenience, we have assigned source codes to those firms.

You should program your source code to be placed in the bottom left-hand corner of page one of each paper form that will be generated by your individual tax return package. You do not need to apply for a new source code annually.

If you already use a 3-letter source code and we have issued you one in error, you are unsure if you were ever issued one, or you have other questions or concerns, you may contact Tax Forms and Publications Special Services Section at *substituteforms@irs.gov*.

The IRS requires tax preparation software firms that participate in the IRS Free File Program include the 3-letter FFF code on all paper Form 1040 returns created by their individual tax preparation software.

If you participate in the IRS Free File Program, you should program the 3-letter FFF code to be placed in the bottom left-hand corner of the first page of each paper Form 1040 that will be generated by your individual tax return package. The 3-letter FFF code and the 3-letter source code should be placed next to each other for consistency. If placing the 3-letter FFF code and the 3-letter source code next to each other is not possible, then above or below will be acceptable.

***Example.*** The 3-letter FFF code and the 3-letter source code could be BCA-FFF or BCA FFF. A dash or a space is needed to separate the 3-letter FFF code and the 3-letter source code.

### 6.2.3 Descriptions for Captions, Lines, etc.

Descriptions for captions, lines, etc., appearing on the substitute forms may be limited to one print line by using abbreviations and contractions, and by omitting articles, prepositions, etc. However, sufficient keywords must be retained to permit ready identification of the caption, line, or item.

**6.2.4 Determining Final Totals**

Explanatory detail and/or intermediate calculations for determining final line totals may be included on the substitute form. Preferably, such calculations should be submitted in the form of a supporting statement. If intermediate calculations are included on the substitute form, the line on which they appear may not be numbered or lettered. Intermediate calculations may not be printed in the right column. This column is reserved only for official numbered and lettered lines that correspond to the ones on the official form. Generally, you may choose the format for intermediate calculations or subtotals on supporting statements to be submitted.

**6.2.5 Instructional Text on the Official Form**

Text on the official form, which is solely instructional (for example, "See instructions," etc.), may generally be omitted from the substitute form.

**6.2.6 Intermingling Is Prohibited**

Showing more than one form or schedule on the same printout page is prohibited. Both sides of the paper may be used for multi-page forms, but it is unacceptable to intermingle forms.

For instance, Schedule E can be printed on both sides of the paper because the official form is multi-page, with page 2 continued on the back. Do not print Schedule E on the front page and Schedule SE on the back page, or Schedule A on the front page and Form 8615 on the back page. Both pages of a substitute form must match the official form. The back page may be left blank if the back page of the official form contains only the instructions.

**6.2.7 Identifying Substitutes**

Identify all computer-prepared substitutes clearly. Print the form designation 0.5 inch from the top margin and 1.5 inches from the left margin. Print the title centered on the first line of print. Print the tax year and, where applicable, the sequence number on the same line 0.5 inch to 1 inch from the right margin. Include the taxpayer's name and TIN on all forms and attachments. Also print the OMB number as reflected on the official form.

**6.2.8 Negative Amounts**

Negative (or loss) amount entries should be enclosed in brackets or parentheses or include a minus sign. This assists in accurate computation and input of form data. The IRS preprints parentheses in negative data fields on many official forms. These parentheses should be retained or inserted on printouts of affected substitute forms.

# Part 7
# Miscellaneous Forms and Programs

## Section 7.1 – Specifications for Substitute Schedules K-1

**7.1.1 Requirements for Schedules K-1 That Accompany Forms 1041, 1065, and 1120-S**

Because of significant changes to improve processing, prior approval is now required for substitute Schedules K-1 that accompany Form 1041 (for estates and trusts), Form 1065 (for partnerships), or Form 1120-S (for S corporations). Substitute Schedules K-1 should be as close as possible to exact replicas of the official IRS schedules and follow the same process for submitting other substitute forms and schedules. Before releasing their substitute forms, software vendors are responsible for making any subsequent changes that have been made to the final official IRS forms after the draft forms have been posted.

Submit substitute Schedule K-1 forms, in PDF format, to *scrips@irs.gov* for scannability acceptance. Schedule K-1 forms that require testing do not need to be mailed to the Program. You must include information on the substitute forms that can be tested. This information should be dummy information. Use an "X" for alpha characters and "0" for numbers. The IRS will review and provide feedback of any changes needed so that your forms can be recognized correctly.

Include the 6-digit form ID code in the upper right of Schedules K-1 of Forms 1041, 1065, and 1120-S. Allow at least 0.25 inch of white space around the 6-digit code.

- 661117 for Form 1041.
- 651123 for Form 1065.
- 671124 for Form 1120-S.

Schedules K-1 that accompany Forms 1041, 1065, or 1120-S must meet all specifications. The specifications include, but are not limited to, the following requirements.

- You will no longer be able to produce Schedules K-1 that contain only those lines or boxes that taxpayers are required to use. All lines must be included.
- The words "* See attached statement for additional information." must be preprinted in the lower right-hand side on Schedules K-1 of Forms 1041, 1065, and 1120-S.
- All Schedules K-1 that are filed with the IRS should be printed on commercial standard size (8.5″ x 11″) paper (the international standard (A4) of 8.27″ x 11.69″ may be substituted).
- 10-point Helvetica Light Standard is preferred for all entries that are typed or made using a computer.
- Submissions should include the IRS source code or NACTP vendor ID code printed on the lower-left corner of the form or in place of the IRS catalog number.

- Each recipient's information must be on a separate sheet of paper. Therefore, you must separate all continuously printed substitutes, by recipient, before filing with the IRS.
- No carbon copies or pressure-sensitive copies will be accepted.
- The Schedule K-1 must contain the name, address, and SSN or EIN of both the entity (estate, trust, partnership, or S corporation) and the recipient (beneficiary, partner, or shareholder).
- The Schedule K-1 must contain the tax year, the OMB number, the schedule number (K-1), the related form number (1041, 1065, or 1120-S), and the official schedule name in substantially the same position and format as shown on the official IRS schedule.
- The Schedule K-1 must contain all the line items as shown on the official form, except for the instructions, if any are printed on the back of the official Schedule K-1.
- The line items or boxes must be in the same order and arrangement as those on the official form.
- The amount of each recipient's share of each item must be shown. A partial percent should be reflected as a decimal (for example, 50 1/2% should be 50.5%). Furnishing a total amount of each item and a percentage (or decimal equivalent) to be applied to such total amount by the recipient does not satisfy the law and the specifications of this revenue procedure.
- State or local tax-related information may not be included on the Schedules K-1 filed with the IRS.

The entity may have to pay a penalty if substitute Schedules K-1 are filed that do not conform to specifications.

Additionally, the IRS may consider the Schedules K-1 that do not conform to specifications as not being able to be processed and may return Form 1041, 1065, or 1120-S to the filer to be filed correctly.

Schedules K-1 that are 2-D bar-coded will continue to require prior approval from the IRS. (See *Sections 7.1.3* through *7.1.5*.)

**7.1.2 Special Requirements for Recipient Copies of Schedules K-1**

Standardization for reporting information is required for recipient copies of substitute Schedules K-1 of Forms 1041, 1065, and 1120-S. Uniform visual standards are provided to increase compliance by allowing recipients and practitioners to more easily recognize a substitute Schedule K-1. The entity must furnish to each recipient a copy of Schedule K-1 that meets the following requirements.

- Include the 6-digit form ID code in the upper right of Schedules K-1 of Forms 1041, 1065, and 1120-S. Allow white space around the 6-digit code.
  - 661117 for Form 1041.
  - 651123 for Form 1065.

– 671124 for Form 1120-S.

- You will no longer be able to produce Schedules K-1 that contain only those lines or boxes that taxpayers are required to use. All lines must be included.
- The words "* See attached statement for additional information." must be preprinted in the lower right-hand side on Schedules K-1 of Forms 1041, 1065, and 1120-S.
- The Schedule K-1 must contain the name, address, and SSN or EIN of both the entity and recipient.
- The Schedule K-1 must contain the tax year, the OMB number, the schedule number (K-1), the related form number (1041, 1065, or 1120-S), and the official schedule name in substantially the same position and format as shown on the official IRS schedule.
- All applicable amounts and information required to be reported must be titled and numbered in the same manner as shown on the official IRS schedule. The line items or boxes must be in the same order and arrangement and must be numbered like those on the official IRS schedule.
- The Schedule K-1 must contain all items required for use by the recipient. The instructions for the schedule must identify the line or box number and code, if any, for each item as shown on the official IRS schedule.
- The amount of each recipient's share of each item must be shown. A partial percent should be reflected as a decimal (for example, 50 1/2% should be 50.5%). Furnishing a total amount of each line item and a percentage (or decimal equivalent) to be applied to such total amount by the recipient does not satisfy the law and the specifications of this revenue procedure.
- Instructions to the recipient that are substantially similar to those on or accompanying the official IRS schedule must be provided to aid in the proper reporting of the items on the recipient's income tax return. Where items are not reported to a recipient because they do not apply, the related instructions may be omitted.
- The quality of the ink or other material used to generate recipients' schedules must produce clearly legible documents. In general, black chemical transfer inks are preferred.
- In order to assure uniformity of substitute Schedules K-1, the paper size should be standard commercial (8.5″ x 11″) (the international standard (A4) of 8.27″ x 11.69″ may be substituted).
- The paper weight, paper color, font type, font size, font color, and page layout must be such that the average recipient can easily decipher the information on each page. The preferred font is Helvetica and a minimum of 10-point font.

- State or local tax-related information may be included on recipient copies of substitute Schedules K-1. All non-tax-related information should be separated from the tax information on the substitute schedule to avoid confusion for the recipient.
- The legend "Important Tax Return Document Enclosed" must appear in a bold and conspicuous manner on the outside of the envelope that contains the substitute recipient copy of Schedule K-1.
- The entity may have to pay a penalty if a substitute Schedule K-1 furnished to any recipient does not conform to the specifications of this revenue procedure and results in impeding processing.

**7.1.3 Requirements for Schedules K-1 With Two-Dimensional (2-D) Bar Codes**

Electronic filing is the preferred method of filing; however, 2-D bar code is the best alternative method for paper processing.

In an effort to improve efficiency and increase data accuracy, the IRS partnered with the tax software development community on a 2-D bar code project in 2003. Certain tax software packages have been modified to generate 2-D bar codes on Schedules K-1. As a result, when Schedules K-1 are printed using these programs, a bar code will print on the page.

Rather than manually transcribe information from the Schedule K-1, the IRS will scan the bar code and electronically upload the information from the Schedule K-1. This will result in more efficient operations within the IRS and fewer transcription errors for your clients.

**Note:** If software vendors do not want to produce bar-coded Schedules K-1, they may produce the official IRS Schedules K-1 but cannot use the expedited process for approving bar-coded Schedules K-1 and their parent returns as outlined in *Section 7.1.6*.

In addition to the requirements in *Sections 7.1.1* and *7.1.2*, the bar-coded Schedules K-1 must meet the following specifications.

- The bar code should be printed in the space labeled "For IRS Use Only" on each Schedule K-1. The entire bar code must be printed within the "For IRS Use Only" box surrounded by a white space of at least 0.25 inch.
- Bar codes must be printed in PDF417 format.
- The bar codes must always be in the specified format with every field represented by at least a field delimiter (carriage return). Leaving out a field in a bar code will cause every subsequent field to be misread.
- Be sure to include the 6-digit form ID code in the upper right of Schedules K-1 of Forms 1041, 1065, and 1120-S. Allow white space around the 6-digit code.
  - 661117 for Form 1041.
  - 651123 for Form 1065.
  - 671124 for Form 1120-S.

**7.1.4**
**2-D Bar Code Specifications for Schedules K-1**

Follow these general specifications for preparing all 2-D bar-coded Schedules K-1.

- Numeric fields.
  - Do not include leading zeros (except TINs, ZIP codes, and percentages).
  - If negative value, the minus sign "–" must be present immediately to the left of the number and part of the 12-position field.
  - Do not use non-numeric characters except that the literal "STMT" can be put in money fields.
  - All money fields should be rounded to the nearest whole dollar amount—if a money amount ends in 00 to 49 cents, drop the cents; if it ends in 50 to 99 cents, truncate the cents and increment the dollar amount by one. Use the same rounding technique for the bar-coded and the printed Schedules K-1.
  - All numeric-only fields are right justified (except TINs and ZIP codes).
- All field lengths are expressed as maximum lengths. If the value in the field has fewer positions or the software program does not support that many positions, put in the bar code only those positions actually used.
- Alpha fields.
  - Do not include leading blanks (left justified).
  - Do not include trailing blanks.
  - Use uppercase alpha characters only.
- Variable fields.
  - Do not include leading blanks (left justified).
  - Do not include trailing blanks.
  - Use uppercase alpha characters, numerics, and special characters as defined in each field.
- Delimit each field with a carriage return.
- Express percentages as 6-digit numbers without the percent sign. Left justify with a leading zero(s) (for percentages less than 100%) and no decimal point (decimal point is assumed between 3rd and 4th positions). Examples: 25.32% expressed as "025320"; 105% expressed as "105000"; 8.275% expressed as "008275"; 10.24674% expressed as "010247."
- It is vital that the print routine reinitialize the bar code prior to printing each succeeding Schedule K-1. Failure to do this will result in each Schedule K-1 for a parent return having the same bar code as the document before it.

### 7.1.5 Approval Process for Bar-Coded Schedules K-1

Prior to releasing commercially available tax software that creates bar-coded Schedules K-1, the printed schedule and the bar code must both be tested. If your company is creating bar-coded Schedules K-1, you must receive certification for both the printed Schedule K-1, as well as the bar code, before offering your product for sale. Bar-code testing must be done using the final official IRS Schedule K-1. Bar-code approval requests must be resubmitted for any subsequent changes to the official IRS form that would affect the bar code. Below are instructions and a sequence of events that will comprise the testing process.

- The IRS has released the final Schedule K-1 bar-code specifications by publishing them on the IRS website (go to *IRS.gov/E-file-Providers/K-1-Bar-Code-Certification-Process*).
- The IRS will publish a set of test documents that will be used to test the ability of tax preparation software to create bar codes in the correct format.
- Software developers will submit two identical copies of the test documents—one to the IRS and one to a contracted testing vendor.
- The IRS will use one set to ensure the printed schedules comply with standard substitute forms specifications.
- If the printed forms fail to meet the substitute forms criteria, the IRS will inform the software developer of the reason for noncompliance.
- The software developer must resubmit the Schedule(s) K-1 until it passes the substitute forms criteria.
- The testing vendor will review the bar codes to ensure they meet the published bar-code specifications.
- If the bar code(s) does not meet published specifications, the testing vendor will contact the software developer directly, informing them of the reason for noncompliance.
- Software developers must submit new bar-coded schedules until they pass the bar-code test.
- When the bar code passes, the testing vendor will inform the IRS that the developer has passed the bar-code test and the IRS will issue an overall approval for both the substitute form and the bar code.
- After receiving this consolidated response, the software vendor is free to release software for tax preparation as long as any subsequent revisions to the schedules do not change the fields.
- Find the mailing address for the testing vendor next in *Section 7.1.6*. Separate and simultaneous mailings to the IRS and the vendor will reduce testing time.

**7.1.6 Procedures for Reducing Testing Time**

In order to help provide incentives to the software development community to participate in the Schedule K-1 2-D project, the IRS has committed to expediting the testing of bar-coded Schedules K-1 and their associated parent returns. To receive this expedited service, follow the instructions below.

- Mail the parent returns (Forms 1041, 1065, 1120-S) and associated bar-coded Schedule(s) K-1 to the address below in a separate package from all other approval requests.

  Internal Revenue Service
  Attn: K-1 Substitute Forms Analyst
  SE:W:CAR:MP:T:T:SP
  Room 6411
  1111 Constitution Ave. NW
  Washington, DC 20224

- Mail one copy of the parent form(s) and Schedule(s) K-1 to the IRS and another copy to the testing vendor at the address below.

  Leidos-IRS Paper and Remittance
  Processing Support (PRPS II)
  Attn: Dane Hawkins
  9737 Washingtonian Blvd.
  Gaithersburg, MD 20878

- Include multiple email and phone contact points in the packages.
- While the IRS can expedite bar-coded Schedules K-1 and their associated parent returns, it cannot expedite the approval of nonassociated tax returns.
- Vendors are encouraged to go to *NACTP.org* for compliance guidelines in regard to file size and error-correction level.
- Submissions should include the IRS source code or NACTP vendor ID code printed on the lower-left corner of the form or in place of the IRS catalog number.
- If a change is made to the bar code after approval, be sure to increment the version number.

## Section 7.2 – Guidelines for Substitute Forms 8655

**7.2.1 Increased Standardization for Forms 8655**

Increased standardization for reporting information on substitute Forms 8655 is now required to aid in processing and for compliance purposes. Follow the guidelines in *Section 7.2.2*.

**7.2.2 Requirements for Substitute Forms 8655**

Follow these specific requirements when producing substitute Forms 8655.

- The first line of the title must be “Reporting Agent Authorization.”

- If you want to include a reference to “State Limited Power of Attorney,” it can be in parentheses under the title. “State” must be the first word within the parentheses.
- You must include “Form 8655” on the form.
- While the line numbers do not have to match the official form, the sequence of the information must be in the same order.
- The size of any variable data must be printed in a font no smaller than 10 points.
- For adequate disclosure checks, the following must be included for each taxpayer.
  - Name.
  - EIN.
  - Address.
- At this time, Form 944 will not be required if Form 941 is checked. Only those forms that the reporting agent company supports need to be listed.
- The jurat (perjury statement) must be identical with the exception of references to line numbers.
- A contact name and number for the reporting agent are not required.
- Any state information included should be contained in a separate section of the substitute form. Preferably, this information will be in the same area as line 19 of the official form.
- All substitute Forms 8655 must be approved by the Program as outlined in the Form 8655 specifications in this publication.
- If you have not already been assigned a 3-letter source code, you will be given one when your substitute form is submitted for approval. This source code should be included in the lower-left corner of the form.
- The 20-business-day assumed approval policy does not apply to Form 8655 approvals.

**7.2.3 Exception for Form 8655**

Because of how Form 8655 is processed and distributed to recipients, vendors are allowed to affix their logos onto the substitute version of the form. **This exception is for Form 8655 only.**

## Section 7.3 – Guidelines for Substitute Image Character Recognition (ICR) Forms

**7.3.1 Overview**

The following suggestions may be used as a guideline for creating easily scanned substitute tax forms. If you choose to participate, use the Form 1040 format provided in *Exhibit C* and *Exhibit D*. The grid view is for user ease of understanding only and should be removed before printing forms for submission.

**Note:** The exhibits are to show formatting only and are not a current copy of the form. Use the most current version of any form to create the substitute tax form.

### 7.3.2 Automated Processing of Certain Forms

Certain forms have been redesigned for automated processing via ICR technology. As a result, these forms have different requirements for reproduction. These specific requirements apply to both the form image as well as the format of the variable data.

### 7.3.3 Form Design Requirements

- Forms should have a 0.5-inch margin on all sides.
- Nothing should be printed within the 0.5-inch margins.
- Vertical and horizontal lines should be replicated as they are on the IRS form.
- Printing should be in black ink on white paper. No color or shading should be used.
- Reproduce the exact text on each line as it appears on the IRS form. Do not abbreviate or leave out text.

### 7.3.4 Data Format Requirements

- See *Section 3.3*.
- Rows 1–3 and 64–66 and columns 1–5 and 81–85 should be left blank.
- SSN and EIN fields should have dashes (for example, 999-99-9999 or 99-9999999).
- Do not use real data unless specifically directed (for example, printing 12345678912 vs. XXXXXXXXXXX for bank routing number as required by Pub. 1345).
- Dollar value fields should be printed with commas and no decimals (for example, 999,999,999).
- Data placement should match defined areas on the form. Variable data should not be printed outside defined areas (for example, first, middle, last, and suffix fields should be printed where they appear on the IRS form, not combined).
- Do not populate blank value fields with a zero. If there is no value for a field, leave it blank. Exceptions include calculated fields with valid inputs that result in a value of zero.
- Vendor codes and company-specific printing information should only appear in the spaces designated on the form.

# Part 8
# Additional Information

## Section 8.1 – Forms for Electronically Filed Returns

**8.1.1 Electronic Filing Program**

Electronic filing is a method by which authorized providers transmit tax return information to an IRS Service Center in the format of the official IRS forms. The IRS accepts both refund and balance due forms that are filed electronically.

**8.1.2 Applying To Participate in IRS e-file**

Anyone wishing to participate in IRS *e-file* of tax returns must submit an *e-file* application. The application can be completed and submitted electronically on the IRS website at *IRS.gov* after first registering for e-services on the website. For specific information about completing an *e-file* application to participate in IRS *e-file* of tax returns, refer to Pub. 3112, IRS *e-file* Application & Participation.

**8.1.3 Obtaining the Taxpayer Signature/ Submission of Required Paper Documents**

Taxpayers choosing to electronically prepare and file their returns will be required to use the Self-Select PIN method as their signatures.

Electronic return originators (EROs) can *e-file* individual income tax returns only if the returns are signed electronically using either the Self-Select or Practitioner PIN method.

Taxpayers must use Form 8453, U.S. Individual Income Tax Transmittal for an IRS *e-file* Return, to send supporting documents that are required to be submitted to the IRS.

For specific information about electronic filing, refer to Pub. 1345, Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns.

**8.1.4 Guidelines for Preparing Substitute Forms in the Electronic Filing Program**

A participant in the electronic filing program who wants to develop a substitute form should follow the guidelines throughout this publication and send a sample form for approval to the Program at *substituteforms@irs.gov*. If you do not prepare substitute Form 8453 using a font in which all IRS wording fits on a single page, the form will not be accepted.

**Note:** Use of unapproved forms could result in suspension of the participant from the electronic filing program.

## Section 8.2 – Effect on Other Documents

**8.2.1 Effect on Other Documents**

This revenue procedure supersedes Revenue Procedure 2025-27, 2025-44 I.R.B. 646.

## Section 8.3 – Exhibits

Exhibit A—Form 1040-ES Voucher 20XX

Exhibit B—Substitute Form Checksheet

Exhibit C—Form 1040 With Grid

Exhibit D—Form 1040 Without Grid

# Exhibit A

## Form 1040-ES Voucher

| Form 1040-ES (OCR) | 20XX | Estimated Tax | Payment Voucher 1 | Calendar year— Due April XX, 20XX |
|---|---|---|---|---|
| Department of the Treasury Internal Revenue Service | OMB No. 1545-0074 | | | |

Make your check or money order payable to "**United States Treasury**."
Enter your SSN and "20XX Form 1040-ES" on your payment.
If your name, address, or SSN is incorrect, see instructions.

| Amount of estimated tax you are paying by check or money order. | Dollars | Cents |
|---|---|---|
| | 0,000 | |

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

**Pay online at IRS.gov/epay. Simple. Fast. Secure.**

John Q. Doe
000 Someplace Somewhere Blvd.
City, St 00000

P0 Box 00000
City, St 00000 - 0000

000000000 XX D0E 00 0 20XX12 000

# Exhibit B

## Substitute Forms Checksheet

Checksheet of IRS Substitute Forms
Submitted on:
Enter the following information:
Company:
Contact:
Phone:
Fax:
Source Code:

| Form Number | Approved | Approved With Corrections | Comments |
|---|---|---|---|
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Authorized Name: _____
Title: _____
Reviewer's Name: _____
Telephone: _____
Date: _____

# Exhibit C

Form 1040 With Grid

Form **1040** Department of the Treasury—Internal Revenue Service
**U.S. Individual Income Tax Return** **20XX** OMB No. 1545-0074 IRS Use Only–Do not write or staple in this space.

| | | |
|---|---|---|
| Your first name and middle initial: XXXXXXXXXXXX X | Last name: XXXXXXXXXXXXXXXXXX | **Your social security number**: 999999999 |
| If joint return, spouse's first name and middle initial: XXXXXXXXXXXX X | Last name: XXXXXXXXXXXXXXXXXX | **Spouse's social security number**: 999999999 |
| Home address (number and street). If you have a P.O box, see instructions. | Apt. no. | **Taxpayer Date of Death**: 01/01/01 |
| XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX | XXXXX | **Spouse's Date of Death**: 01/01/01 |
| City, town or post office. If you have a foreign address, also complete spaces below. | State: XX ZIP code: 9999999999 | |
| XXXXXXXXXXXXXXXXXXX | | |
| Foreign country name: XXXXXXXXXXXXXXXXXXXXX | Foreign province/state/county: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX | Foreign postal code: 999999999999999 |

**Filing Status** — Check only one box.
- X Single
- X Married filing jointly
- X Married filing separately (MFS)
- X Head of household (HOH)
- X Qualifying surviving spouse (QSS)

**Standard Deduction - Someone can claim:**
- X You as a dependent
- X Your spouse as a dependent
- X Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness**

| | You | Spouse |
|---|---|---|
| Born before 1/2/1958: | X | X |
| Blind: | X | X |

**Presidential Election Campaign** — Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. X **You** X **Spouse**

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Digital Assets** — At any time during 20XX, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) X **Yes** X **No**

**Dependents** (see instructions):

| If more than four dependents, see instructions and check here X | (1) First name | Last name | (2) Social security number | (3) Relationship to you | (4) Check the box if qualifies for (see instructions): Child tax credit | Credit for other dependents |
|---|---|---|---|---|---|---|
| | XXXXXXXXXXXX | XXXXXXXXXXXXX | 999999999 | XXXXXXXXXXXX | X | X |
| | XXXXXXXXXXXX | XXXXXXXXXXXXX | 999999999 | XXXXXXXXXXXX | X | X |
| | XXXXXXXXXXXX | XXXXXXXXXXXXX | 999999999 | XXXXXXXXXXXX | X | X |
| | XXXXXXXXXXXX | XXXXXXXXXXXXX | 999999999 | XXXXXXXXXXXX | X | X |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Income** | 1a | Total amount from Form(s) W-2, box 1 (see instructions) | | | | 1a | 999,999,999 |
| **Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.** | b | Household employee wages not reported on Form(s) W-2 | | | | 1b | 999,999,999 |
| | c | Tip income not reported on line 1a (see instructions) | | | | 1c | 999,999,999 |
| | d | Medicaid waiver payments not reported on Form(s) W-2 (see instructions) | | | | 1d | 999,999,999 |
| | e | Taxable dependent care benefits from Form 2441, line 26 | | | | 1e | 999,999,999 |
| | f | Employer-provided adoption benefits from Form 8839, line 29 | | | | 1f | 999,999,999 |
| If you did not get a Form W-2, see instructions. | g | Wages from Form 8919, line 6 | | | | 1g | 999,999,999 |
| | h | Other earned income (see instructions) | | | | 1h | 999,999,999 |
| | i | Nontaxable combat pay election (see instructions) | 1i | 999,999,999 | | | |
| | z | Add lines 1a through 1h | | | | 1z | 999,999,999 |
| Attach Sch. B if required. | 2a | Tax-exempt interest | 2a | 999,999,999 | b Taxable interest | 2b | 999,999,999 |
| | 3a | Qualified dividends | 3a | 999,999,999 | b Ordinary dividends | 3b | 999,999,999 |
| | 4a | IRA distributions | 4a | 999,999,999 | b Taxable amount | 4b | 999,999,999 |
| | 5a | Pensions and annuities | 5a | 999,999,999 | b Taxable amount | 5b | 999,999,999 |
| **Standard Deduction for –** | 6a | Social sec. ben. | 6a | 999,999,999 | b Taxable amount | 6b | 999,999,999 |
| | c | If you elect to use the lump-sum election method, check here (see instructions) | | | X | | |
| • Single or Married filing separately, $12,950 | 7 | Capital gain or (loss). Attach Schedule D if required. If not required, check here | | | X | 7 | 999,999,999 |
| • Married filing jointly or Qualifying surviving spouse, $25,900 | 8 | Other income from Schedule 1, line 10 | | | | 8 | 999,999,999 |
| | 9 | Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** | | | | 9 | 999,999,999 |
| | 10 | Adjustments to income from Schedule 1, line 26 | | | | 10 | 999,999,999 |
| • Head of household, $19,400 | 11 | Subtract line 10 from line 9. This is your **adjusted gross income** | | | | 11 | 999,999,999 |
| | 12 | **Standard deduction or itemized deductions** (from Schedule A) | | | | 12 | 999,999,999 |
| • If you checked any box under *Standard Deduction*, see instructions. | 13 | Qualified business income deduction from Form 8995 or Form 8995-A | | | | 13 | 999,999,999 |
| | 14 | Add lines 12 and 13 | | | | 14 | 999,999,999 |
| | 15 | Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income** | | | | 15 | 999,999,999 |

**For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.** Form **1040** (20XX)
DAA

# Exhibit C (continued)

**Form 1040 With Grid**

Form 1040 (20XX) Page **2**

Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX SSN 999999999

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Tax and Credits** | **16** | **Tax** (see instructions). Check if any from Form(s): **1** X 8814 **2** X 4972 **3** X XXXXXXXXX 999,999,999 | | | **16** | 999,999,999 |
| | **17** | Amount from Schedule 2, line 3 | | | **17** | 999,999,999 |
| | **18** | Add lines 16 and 17 | | | **18** | 999,999,999 |
| | **19** | Child tax credit or credit for other dependents from Schedule 8812 | | | **19** | 999,999,999 |
| | **20** | Amount from Schedule 3, line 8 | | | **20** | 999,999,999 |
| | **21** | Add lines 19 and 20 | | | **21** | 999,999,999 |
| | **22** | Subtract line 21 from line 18. If zero or less, enter -0- | | | **22** | 999,999,999 |
| | **23** | Other taxes, including self-employment tax, from Schedule 2, line 21 | | | **23** | 999,999,999 |
| | **24** | Add lines 22 and 23. This is your **total tax** | | | **24** | 999,999,999 |
| **Payments** | **25** | Federal income tax withheld from: | | | | |
| | **a** | Form(s) W-2 | **25a** | 999,999,999 | | |
| | **b** | Form(s) 1099 | **25b** | 999,999,999 | | |
| | **c** | Other forms (see instructions) | **25c** | 999,999,999 | | |
| | **d** | Add lines 25a through 25c | | | **25d** | 999,999,999 |
| If you have a qualifying child, attach Sch. EIC. | **26** | 20XX estimated tax payments and amount applied from 20XX return | | | **26** | 999,999,999 |
| | **27** | Earned income credit (EIC) | **27** | 999,999,999 | | |
| | **28** | Additional child tax credit from Schedule 8812 | **28** | 999,999,999 | | |
| | **29** | American opportunity credit from Form 8863, line 8 | **29** | 999,999,999 | | |
| | **30** | Reserved for future use | **30** | | | |
| | **31** | Amount from Schedule 3, line 15 | **31** | 999,999,999 | | |
| | **32** | Add lines 27, 28, 29, and 31. These are your **total other payments and refundable credits** | | | **32** | 999,999,999 |
| | **33** | Add lines 25d, 26, and 32. These are your **total payments** | | | **33** | 999,999,999 |
| **Refund** | **34** | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid** | | | **34** | 999,999,999 |
| | **35a** | Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here X | | | **35a** | 999,999,999 |
| Direct deposit? See instructions. | **b** | Routing number 999999999 **c** Type: X Checking X Savings | | | | |
| | **d** | Account number 99999999999999999 | | | | |
| | **36** | Amount of line 34 you want **applied to your 20XX estimated tax** | **36** | 999,999,999 | | |
| **Amount You Owe** | **37** | Subtract line 33 from line 24. This is the **amount you owe**. For details on how to pay, go to *www.irs.gov/Payments* or see instructions | | | **37** | 999,999,999 |
| | **38** | Estimated tax penalty (see instructions) | **38** | 999,999,999 | | |

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS? See instructions X **Yes.** Complete below. X **No**

Designee's name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Phone no. 999-999-9999 Personal identification number (PIN) 99999

**Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature XXXXXXXXXXXXXXXXXXXXXXXXXX Date If the IRS sent you an Identity Protection PIN, enter it here (see instr.) 999999

Spouse's signature. If a joint return, **both** must sign. XXXXXXXXXXXXXXXXXXXXXXXXXX Date If the IRS sent your spouse an Identity Protection PIN, enter it here (see instr.) 999999

Your occupation XXXXXXXXXXXXXXXXXXXXXXXXXX Spouse's occupation XXXXXXXXXXXXXXXXXXXXXXXXXX

Phone no. 999-999-9999 Email address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Paid Preparer Use Only**

Preparer's name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Preparer's signature XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Date 01/01/10 PTIN 99999999999 Check if: X Self-employed

Firm's name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Phone no. 999-999-9999

Firm's address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX Firm's EIN 9999999999

Go to *www.irs.gov/Form1040* for instructions and the latest information. Form **1040** (20XX)

DAA

# Exhibit D

Form 1040 Without Grid

Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **20XX** OMB No. 1545-0074 IRS Use Only–Do not write or staple in this space.

| | | |
|---|---|---|
| Your first name and middle initial: XXXXXXXXXXXX X | Last name: XXXXXXXXXXXXXXXXXXX | **Your social security number**: 999999999 |
| If joint return, spouse's first name and middle initial: XXXXXXXXXXXX X | Last name: XXXXXXXXXXXXXXXXXXX | **Spouse's social security number**: 999999999 |
| Home address (number and street). If you have a P.O box, see instructions.: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX | Apt. no.: XXXXX | **Taxpayer Date of Death**: 01/01/01 |
| City, town or post office. If you have a foreign address, also complete spaces below.: XXXXXXXXXXXXXXXXXXX | State: XX ZIP code: 9999999999 | **Spouse's Date of Death**: 01/01/01 |
| Foreign country name: XXXXXXXXXXXXXXXXXXXXXX | Foreign province/state/county: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX | Foreign postal code: 99999999999999999 |

**Filing Status** — Check only one box.
- X Single
- X Married filing jointly
- X Married filing separately (MFS)
- X Head of household (HOH)
- X Qualifying surviving spouse (QSS)

**Standard Deduction - Someone can claim:**
- X You as a dependent
- X Your spouse as a dependent
- X Spouse itemizes on a separate return or you were a dual-status alien

| **Age/Blindness** | **You** | **Spouse** |
|---|---|---|
| Born before 1/2/1958: | X | X |
| Blind: | X | X |

**Presidential Election Campaign** — Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund.
X **You** X **Spouse**

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Digital Assets** — At any time during 20XX, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) X **Yes** X **No**

**Dependents** (see instructions):

| If more than four dependents, see instructions and check here | **(1)** First name | Last name | **(2)** Social security number | **(3)** Relationship to you | **(4)** Check the box if qualifies for (see instructions): Child tax credit | Credit for other dependents |
|---|---|---|---|---|---|---|
| | XXXXXXXXXXXX | XXXXXXXXXXXX | 999999999 | XXXXXXXXXXXX | X | X |
| | XXXXXXXXXXXX | XXXXXXXXXXXX | 999999999 | XXXXXXXXXXXX | X | X |
| | XXXXXXXXXXXX | XXXXXXXXXXXX | 999999999 | XXXXXXXXXXXX | X | X |
| X | XXXXXXXXXXXX | XXXXXXXXXXXX | 999999999 | XXXXXXXXXXXX | X | X |

**Income**

**Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.**

If you did not get a Form W-2, see instructions.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1a | Total amount from Form(s) W-2, box 1 (see instructions) | | | | | 1a | 999,999,999 |
| b | Household employee wages not reported on Form(s) W-2 | | | | | 1b | 999,999,999 |
| c | Tip income not reported on line 1a (see instructions) | | | | | 1c | 999,999,999 |
| d | Medicaid waiver payments not reported on Form(s) W-2 (see instructions) | | | | | 1d | 999,999,999 |
| e | Taxable dependent care benefits from Form 2441, line 26 | | | | | 1e | 999,999,999 |
| f | Employer-provided adoption benefits from Form 8839, line 29 | | | | | 1f | 999,999,999 |
| g | Wages from Form 8919, line 6 | | | | | 1g | 999,999,999 |
| h | Other earned income (see instructions) | | | | | 1h | 999,999,999 |
| i | Nontaxable combat pay election (see instructions) | 1i | 999,999,999 | | | | |
| z | Add lines 1a through 1h | | | | | 1z | 999,999,999 |
| 2a | Tax-exempt interest | 2a | 999,999,999 | b | Taxable interest | 2b | 999,999,999 |
| 3a | Qualified dividends | 3a | 999,999,999 | b | Ordinary dividends | 3b | 999,999,999 |
| 4a | IRA distributions | 4a | 999,999,999 | b | Taxable amount | 4b | 999,999,999 |
| 5a | Pensions and annuities | 5a | 999,999,999 | b | Taxable amount | 5b | 999,999,999 |
| 6a | Social sec. ben. | 6a | 999,999,999 | b | Taxable amount | 6b | 999,999,999 |
| c | If you elect to use the lump-sum election method, check here (see instructions) | | X | | | | |
| 7 | Capital gain or (loss). Attach Schedule D if required. If not required, check here | | X | | | 7 | 999,999,999 |
| 8 | Other income from Schedule 1, line 10 | | | | | 8 | 999,999,999 |
| 9 | Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** | | | | | 9 | 999,999,999 |
| 10 | Adjustments to income from Schedule 1, line 26 | | | | | 10 | 999,999,999 |
| 11 | Subtract line 10 from line 9. This is your **adjusted gross income** | | | | | 11 | 999,999,999 |
| 12 | **Standard deduction or itemized deductions** (from Schedule A) | | | | | 12 | 999,999,999 |
| 13 | Qualified business income deduction from Form 8995 or Form 8995-A | | | | | 13 | 999,999,999 |
| 14 | Add lines 12 and 13 | | | | | 14 | 999,999,999 |
| 15 | Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income** | | | | | 15 | 999,999,999 |

Attach Sch. B if required.

**Standard Deduction for –**
- Single or Married filing separately, $12,950
- Married filing jointly or Qualifying surviving spouse, $25,900
- Head of household, $19,400
- If you checked any box under *Standard Deduction*, see instructions.

**For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.** Form **1040** (20XX)

DAA

# Exhibit D (continued)

**Form 1040 Without Grid**

Form 1040 (20XX) Page **2**

Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX SSN 999999999

| | | | | | | |
|---|---|---|---|---|---|---|
| **Tax and Credits** | **16** | **Tax** (see instructions). Check if any from Form(s): **1** X 8814 **2** X 4972 **3** X XXXXXXXXX 999,999,999 | | | **16** | 999,999,999 |
| | **17** | Amount from Schedule 2, line 3 | | | **17** | 999,999,999 |
| | **18** | Add lines 16 and 17 | | | **18** | 999,999,999 |
| | **19** | Child tax credit or credit for other dependents from Schedule 8812 | | | **19** | 999,999,999 |
| | **20** | Amount from Schedule 3, line 8 | | | **20** | 999,999,999 |
| | **21** | Add lines 19 and 20 | | | **21** | 999,999,999 |
| | **22** | Subtract line 21 from line 18. If zero or less, enter -0- | | | **22** | 999,999,999 |
| | **23** | Other taxes, including self-employment tax, from Schedule 2, line 21 | | | **23** | 999,999,999 |
| | **24** | Add lines 22 and 23. This is your **total tax** | | | **24** | 999,999,999 |
| **Payments** | **25** | Federal income tax withheld from: | | | | |
| | **a** | Form(s) W-2 | **25a** | 999,999,999 | | |
| | **b** | Form(s) 1099 | **25b** | 999,999,999 | | |
| | **c** | Other forms (see instructions) | **25c** | 999,999,999 | | |
| | **d** | Add lines 25a through 25c | | | **25d** | 999,999,999 |
| If you have a qualifying child, attach Sch. EIC. | **26** | 20XX estimated tax payments and amount applied from 20XX return | | | **26** | 999,999,999 |
| | **27** | Earned income credit (EIC) | **27** | 999,999,999 | | |
| | **28** | Additional child tax credit from Schedule 8812 | **28** | 999,999,999 | | |
| | **29** | American opportunity credit from Form 8863, line 8 | **29** | 999,999,999 | | |
| | **30** | Reserved for future use | **30** | | | |
| | **31** | Amount from Schedule 3, line 15 | **31** | 999,999,999 | | |
| | **32** | Add lines 27, 28, 29, and 31. These are your **total other payments and refundable credits** | | | **32** | 999,999,999 |
| | **33** | Add lines 25d, 26, and 32. These are your **total payments** | | | **33** | 999,999,999 |
| **Refund** | **34** | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid** | | | **34** | 999,999,999 |
| | **35a** | Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here X | | | **35a** | 999,999,999 |
| Direct deposit? See instructions. | **b** | Routing number 999999999 **c** Type: X Checking X Savings | | | | |
| | **d** | Account number 99999999999999999 | | | | |
| | **36** | Amount of line 34 you want **applied to your 20XX estimated tax** | **36** | 999,999,999 | | |
| **Amount You Owe** | **37** | Subtract line 33 from line 24. This is the **amount you owe**. For details on how to pay, go to *www.irs.gov/Payments* or see instructions | | | **37** | 999,999,999 |
| | **38** | Estimated tax penalty (see instructions) | **38** | 999,999,999 | | |

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS? See instructions X **Yes.** Complete below. X **No**

Designee's name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Phone no. 999-999-9999 Personal identification number (PIN) 99999

**Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature XXXXXXXXXXXXXXXXXXXXXXXXX Date | If the IRS sent you an Identity Protection PIN, enter it here (see instr.) 999999

Spouse's signature. If a joint return, **both** must sign. XXXXXXXXXXXXXXXXXXXXXXXXX Date | If the IRS sent your spouse an Identity Protection PIN, enter it here (see instr.) 999999

Your occupation XXXXXXXXXXXXXXXXXXXXXXXXX Spouse's occupation XXXXXXXXXXXXXXXXXXXXXXXXX

Phone no. 999-999-9999 Email address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Paid Preparer Use Only**

Preparer's name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Preparer's signature XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX | Date 01/01/10 | PTIN 99999999999 | Check if: X Self-employed

Firm's name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Phone no. 999-999-9999

Firm's address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX Firm's EIN 9999999999

Go to *www.irs.gov/Form1040* for instructions and the latest information. Form **1040** (20XX)

DAA