

# Guidelines for Substitute and Copied Utah Tax Forms



### Utah State Tax Commission

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*If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at 801-297-3811, or TDD 801-297-2020. Please allow three working days for a response.*

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## General Information

The Utah State Tax Commission defines the format and content of all our forms. We may reject any substitute form that does not meet the guidelines in this publication or that might cause processing problems.

Substitute forms guidelines ensure:

- forms are compatible with the Tax Commission's automated systems;
- data can be captured accurately and completely; and
- form layout is uniform and consistent.

The term "form" includes tax returns, schedules, statements, coupons, applications, affidavits and declarations.

The Tax Commission does not review, test or approve software logic or confirm calculations used on substitute forms. We do not approve equipment or processes that produce substitute forms. Developers, distributors and users must ensure the accuracy of substitute forms and any software calculations.

The guidelines in this publication are for tax software developers, computerized tax processors, computer software developers and programmers, commercial printers, business forms companies, and others who develop or use copied and/or substitute Utah forms.

**All developers of substitute Utah forms must have approval from the Tax Commission prior to filing substitute forms or releasing the forms to their customers.**

## Where to Find Utah Forms

Find official Utah forms, both current and prior year, online at [tax.utah.gov/forms](http://tax.utah.gov/forms).

Advance draft copies of Utah forms are placed online, when available, at [tax.utah.gov/forms/finals/release.html](http://tax.utah.gov/forms/finals/release.html). Also see a schedule of target release dates on this web page.

## Standards for Copied Forms

A copied form is any photocopy, facsimile or other reproduction of an original Tax Commission form.

You **MAY NOT** copy any coupon or form with a scan line or a barcode (1D or 2D). We will accept forms without scan lines or barcodes only if the copies are:

- produced by photocopying, photo-offset or other similar process;
- black ink or toner on white paper of similar quality to the official forms;
- completely legible;
- the same dimensions as the official form (both the size of the paper and the copied images); and
- exactly aligned on the page.

The signatures on the copied forms must be original.

We will accept one-sided reproductions of both sides of a two-sided original form.

## Standards for Substitute Forms

Substitute forms are designed for use in place of an original Utah form. A substitute form must match the appearance and layout of the original form, including:

- layout size, font size and style, and margins;
- special symbols, line numbers, and code numbers;
- paper weight, ink color and density; and
- coupons either printed separately or printed as a part of a form.

A substitute form developer may not release or distribute any form to its customers or clients before getting approval from the Tax Commission. Purchasers of software packages that produce substitute forms should verify the software company has received approval before using the software to prepare Utah returns.

## Company Name and Vendor Code

Substitute forms must include the name of the company (or company abbreviation) to identify the creator of the form. The name must be printed in the **upper-right corner** on **every** substitute form and every coupon (unless the vendor code is placed on the same form).

On some forms that are optically read (scanned) by the Tax Commission, a vendor code must be printed in a specific area. The vendor code on official Tax Commission forms is "9999". Replace this number in the same, exact location with the four-digit vendor code of the software developer/company.

The National Association of Computerized Tax Processors (NACTP) assigns the four-digit vendor code to each software developer and substitute forms designer. If you are not registered with NACTP and/or do not have a vendor code assigned to you, you may request a vendor code by sending an email to [president@nactp.org](mailto:president@nactp.org).

Note: If you develop a substitute form that will be used by a single taxpayer/company for filing only their own tax returns, use vendor code "9996."

Substitute forms developers do not have to register with Utah or complete a letter of intent in order to submit substitute forms for approval.

## Acrobat PDF File

Utah provides forms and publications in PDF format online at [tax.utah.gov/forms](http://tax.utah.gov/forms). If you use an original PDF file as a substitute form, you still must get approval before using the form. If you use an original PDF form to develop a substitute form, print the vendor company name in the upper-right corner of the form, or the vendor code in the correct location for that form. (See *Company Name and Vendor Code*, above.)

Utah form instructions downloaded from the Tax Commission's website do not need approval if they are not changed.

## Bar Patch

Many Utah forms are designed with a bar patch in the upper-left area of the form. We use the bar patch to process the return.

If a Utah form has a bar patch, the substitute form must include the bar patch in the exact size, location and density as the original official form. The ink must be a non-glossy black. For exact specifications, see *Appendix 1* of this publication.

## Fonts

Use fonts that match or nearly match the fonts used on the original form. Substitute forms developers must either provide the approved font types to the user or embed the font type in the form.

A font size must be no less than 7 point and usually no greater than 14 point, based on the official form.

When printing variable data on substitute forms, use 12-point Courier (10 cpi) as the default font. This font is accurately readable by optical scanners.

For variable data, print alpha characters in all upper-case (capital) letters.

The scan line printed on coupons must be 12-point OCR-A. No other font is acceptable for the scan line.

## Ink and Shading

All substitute forms must be printed with black ink only.

If an original Utah form uses colored ink or a colored background, use black ink and no background color on substitute forms.

Some Utah forms contain shading. You do not need to duplicate shading on substitute forms.

## Printers

Print all substitute forms on laser printers. We may reject forms printed on ink jet or dot matrix printers if we cannot process them on our automated systems.

## Margins

Margins on substitute forms must match the size of margins on the official forms. Margins are usually 1/2 inch.

## Special Symbols and Line Numbers

Many Tax Commission forms include special symbols and line numbers. Substitute forms must include these symbols and line numbers.

Common Utah form symbols include a bullet ( • ), an asterisk ( \* ) and an arrow ( ⇄ ) printed near some data fields.

Individual income tax forms also include a smiling face ( ☺ ) and a frowning face ( ☹ ) symbol. You may use a bullet in place of the face symbols.

## Paper

You must print substitute forms on 20 to 24 pound standard white bond, non-glossy paper. Avoid using recycled paper.

The paper size must be the same as the original form.

## Two-Sided Forms

When a two-sided form contains only instructions on the back side, you do not need to submit the instructions for approval or file the instruction side with the form.

When the back side of a form is a continuation of the form or includes other data/information fields, submit the copied or substitute form as two one-sided pages. Each side is treated as a separate form and must be separately approved. For approval, submit both sides at the same time and in the same page order as the official form.

## 1D Bar Coded Sales Tax Returns

Some of the Utah sales tax returns (TC-62 series) have a 1D bar code and must pass both substitute forms approval and 1D bar code testing.

You can find the 1D bar code specifications in *Appendix 2* of this publication.

## 2D Bar Coded Individual Income Tax Returns

Individuals or firms who have prepared more than 100 Utah individual income tax returns in a previous year must file all subsequent returns electronically or, if on paper, with a 2D bar code. See [tax.utah.gov/taxpros/mandate](http://tax.utah.gov/taxpros/mandate) for more information.

Utah individual income tax returns (TC-40) with 2D bar codes must pass both substitute forms approval and 2D bar code testing.

You can find the 2D bar code specifications in Publication 63, and test returns in Publication 63-Tests, online at [tax.utah.gov/forms](http://tax.utah.gov/forms). Email questions to Jim McNair at [jamcnair@utah.gov](mailto:jamcnair@utah.gov) or call 801-297-7618.

## OCR Requirements

Some Utah returns are processed using Optical Character Recognition (OCR). Substitute forms must meet strict requirements to ensure accurate OCR reading of the variable data.

Since OCR forms are optically read on high-speed scanners, photocopies are not allowed. Always file original forms.

The location of all OCR-readable fields must appear in the same exact location as the original form. We may reject forms that do not comply and return them to the taxpayer and/or preparer for correction and resubmission.

## Anchors

All optically-scanned forms have fixed anchor marks (L-shaped brackets) printed in the corners of the form. The anchors on substitute forms must be the same size and placed exactly as they appear on the original form.

The anchor is an angled bar formed by the intersection of one horizontal and one vertical line of 3-point (3/72") thickness and approximately one-quarter inch length on each side. Do not print anything within 1/4" of any anchor.

## Form Identification Number

At the top left of a scanned form is a form identification number. The form identification number must be printed on substitute forms in the exact location and in the exact font and size as on the original Tax Commission form.

## Response Field Marks

Some forms require a response to a question or condition. Use a single upper-case "X" to indicate a response in an optical mark field, with one blank character immediately preceding and one blank character immediately following the mark. If a field is not applicable, leave the entire field blank.

## Negative Amounts

Negative amounts or losses must be preceded by a minus sign (-). You may not use parentheses or brackets.

## Amount and Response Fields

On original Tax Commission forms, dollar amounts and query responses are entered in fields outlined by boxes or underscored with thin lines. When you design scannable forms that will be completed using computer software, remove these boxes and lines from the fields. The amount or response must be printed within the dimensions of the field in 12-point Courier (10 cpi) font, all upper-case (capital) letters.

## Standards for Substitute Coupons

Some forms include payment coupons. To be approved, substitute coupons must meet the following conditions:

- Perforations (when required) or cut lines must be in the same location as on the original. Coupon size is 8½" wide and 3½" to 3¾" high. On a scale of six lines per inch, the cut line is just below line 44.
- Any coupon or form containing a coupon MAY NOT be photocopied.
- Each payment coupon must include a readable OCR scan line containing account and period information, unless noted otherwise.

See *Scan Line Specifications* in this publication:

- *Appendix 3* for Utah sales tax coupons
- *Appendix 4* for Utah withholding tax coupons
- *Appendix 6* for other Utah tax coupons

**Software that produces a substitute OCR scan line must have the ability to recreate the scan line to exact specifications on each substitute form generated by each user.**

- Nothing except the OCR scan line must be printed in the bottom 1" of the coupon.

When submitting coupons or forms with coupons for approval, you must submit one blank form and five filled-in samples with different variable data (except the test account number — see below for testing on our automated equipment).

## Test Account Number

**You must use the test account number shown in *Appendices 3, 4 and 8* of this publication when submitting substitute forms for approval. Using any other account number will cause the test to fail.**

## Return Mailing Addresses

The Tax Commission uses a unique Zip+4 mailing address for each tax type or application. The correct mailing address for each tax is found on the tax return itself or in the instructions for that form or application.

## Approval Process

Generally, you must submit one blank form and one filled-in sample with variable date for approval testing.

**HOWEVER, if you are submitting the following forms for approval, you MUST submit one blank form or coupon AND five filled-in samples with different variable data (except using the same test account number — see page 3) for testing on our automated scanning equipment:**

### Utah Individual Income Tax

- TC-40 (pages 1 and 2) – *Utah Individual Income Tax Return*
- TC-40A (pages 1 and 2) – *Income Tax Supplemental Schedule*
- TC-40B – *Non or Part-year Resident Utah Income Schedule*
- TC-40W (pages 1 and 2) – *Utah Withholding Tax Schedule*

### Utah Corporation Tax

- TC-20 (pages 1 and 2) – *Utah Corporation Franchise or Income Tax Return*
- TC-20, Schedule A (pages 1 and 2) – *Computation of Utah Net Taxable Income and Tax*
- TC-20, Schedule B – *Additions to Unadjusted Income*
- TC-20, Schedule C – *Subtractions from Unadjusted Income*
- TC-20, Schedules D/E – *Utah Contributions Deduction, and Prepayments of Any Type*
- TC-20, Schedule H (pages 1 and 2) – *Nonbusiness Income Net of Expenses*
- TC-20, Schedule J (pages 1 and 2) – *Apportionment Schedule*
- TC-20, Schedule M – *Corporations Included in Combined Filings*

### Utah S Corporation Tax

- TC-20S (pages 1 and 2) – *Utah S Corporation Franchise or Income Tax Return*
- TC-20S, Schedule A/E (pages 1 and 2) – *Computation of Utah Net Taxable Income and Tax, and Prepayments of Any Type*
- TC-20, Schedule H (pages 1 and 2) – *Nonbusiness Income Net of Expenses*
- TC-20, Schedule J (pages 1 and 2) – *Apportionment Schedule*
- TC-20S, Schedule M – *Qualified Subchapter S Subsidiaries Incorporated, Qualified or Doing Business in Utah*
- TC-20S, Schedule N (pages 1 and 2) – *Remittance and Credit Information*

### Utah Miscellaneous Corporations

- TC-20MC (pages 1 and 2) – *Utah Tax Return for Miscellaneous Corporations*
- TC-20MC, Schedule A (pages 1 and 2) – *Tax Calculation*
- TC-20MC, Schedule B/E – *Refundable Credits, and Pre-*

*payments of Any Type*

- TC-20, Schedule J (pages 1 and 2) – *Apportionment Schedule*

### Utah Corporation Loss Carryback

- TC-20L (pages 1 and 2) – *Utah Application for Refund from a Corporation Loss Carryback*

### Utah Partnership/LLP/LLC Tax

- TC-65 – *Utah Partnership, Limited Liability Partnership, Limited Liability Company Return of Income*
- TC-65, Schedule A – *Utah Income for Nonresident Partners*
- TC-65, Schedule B (pages 1 and 2) – *Apportionment Schedule*
- TC-65, Schedule N – *Nonresident Composite Tax Information*

### Utah Professional Team Return

- TC-65PA – *Utah Composite Return for Nonresident Professional Team Members*

### Utah Fiduciary Tax

- TC-41 (pages 1 and 2) – *Utah Fiduciary Income Tax Return*
- TC-41A – *Fiduciary Supplemental Schedule*
- TC-41B – *Non or Part-year Resident Estate or Trust Income Schedule*
- TC-41C – *Bankruptcy Estate Schedule*

### Utah Sales Tax

- TC-62DF – *Sales Tax Refund for Donated Food*
- TC-62E – *Municipal Energy Tax Return*
- TC-62F – *Restaurant Tax Return*
- TC-62L – *Motor Vehicle Rental Tax Return*
- TC-62M – *Sales and Use Tax Return - Multiple Places of Business*
- TC-62M, Schedule A – *Utah Sales of NON-FOOD Items from Multiple Business Locations in Utah*
- TC-62M, Schedule AG – *Sales of GROCERY FOOD from Multiple Business Locations in Utah*
- TC-62M, Schedule B – *Sales of NON-FOOD and PRE-PARED FOOD from Non-fixed Places of Business in Utah*
- TC-62M, Schedule BG – *Sales of GROCERY FOOD from Non-fixed Places of Business in Utah*
- TC-62M, Schedule X – *Sales Exempt from Resort Tax*
- TC-62N – *Sales Tax Refund for Religious or Charitable Organizations*
- TC-62S – *Sales and Use Tax Return - Single Place of Business*
- TC-62SV – *Payment Coupon for Sales Tax Returns*
- TC-62T – *Transient Room Tax Return*
- TC-62W – *Waste Tire Recycling Fee Return*

### Utah Withholding Tax

- TC-941 – *Utah Withholding Return*
- TC-941PC – *Payment Coupon for Utah Withholding*
- TC-941R – *Utah Annual Withholding Reconciliation*

## Utah IFTA / IRP Tax

- TC-922 – *IFTA/Special Fuel User Tax Return*
- TC-922 (continuation page) – *IFTA/Special Fuel User Tax Return*
- TC-922A - Schedule A – *Bulk Fuel Reporting and Sales Tax Due on Undyed Diesel Fuel*
- TC-922B – *Credit for Tax-Paid on Exempt Fuel for Utah-Based Carriers*
- TC-922C – *Refund of Tax Reported on Exempt Fuel for Non-Utah Based Carriers*
- TC-922PC – *Payment Coupon for IFTA/SFU Tax Return*
- TC-938 – *Instructions for Utah Special Fuel User (SFU) Renewal Application and Decal Request*
- TC-942 – *Application for Undyed Diesel Fuel Tax Refund*

## Other

- All coupons or forms containing a coupon with a scan line.

**Note: A Utah form that does not change from one year to the next and was approved previously does not need to be resubmitted for approval.**

You may submit samples by mail, fax or by email (in PDF format). However, if the form contains a coupon or a 1D or a 2D barcode, you may be required to mail the five filled-in samples to the address below. The samples must contain different variable data (except using the same test account number — see page 3) and meet the specifications in *Appendices 3, 4 and 6*, whichever is applicable.

Coupons that require scan lines but are submitted without test scan lines will not be approved.

Approvals (or non-approvals) are generally faxed or emailed back to the submitter. If no fax number or email address is given, a written response will be sent.

Submit substitute forms to:

Substitute Forms Coordinator  
Utah State Tax Commission  
210 N 1950 W  
Salt Lake City, UT 84134-3400  
Telephone 801-297-7715  
Fax 801-297-3502  
Email: [wrwebb@utah.gov](mailto:wrwebb@utah.gov)

NOTE: If sending your forms by a **private carrier (FedEx, UPS, etc.)**, use zip code **84116** to avoid extra costs and/or delivery delays. The 84134 ZIP Code is for U.S. Postal Service mail only.

To speed the approval process, you should submit substitute forms as you develop them — do not hold them until all forms are finished. Submit all pages of the same form at the same time.

After we receive your substitute form, we will:

- verify compliance with all guidelines, including special symbols, format and data placement;
- test bar patch and scan lines for machine readability (if applicable);
- test 1D or 2D bar code for machine readability (if applicable);
- test OCR data readability; and
- notify you of the results of the review.

If a form is **not approved**, we will identify the problems and help you correct them. Once you have corrected the errors, you must resubmit the form for another review.

If a form is **conditionally approved**, we will ask you to correct the form before using it. You will not need to resubmit the form after you make the correction.

A form is **approved** only if it meets all substitute form guidelines.

We do not approve “draft” versions of forms.

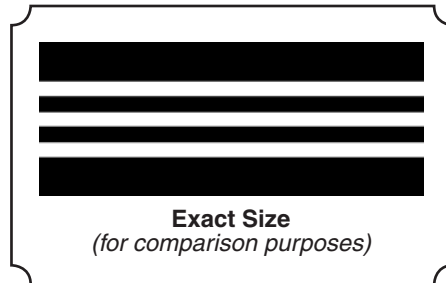
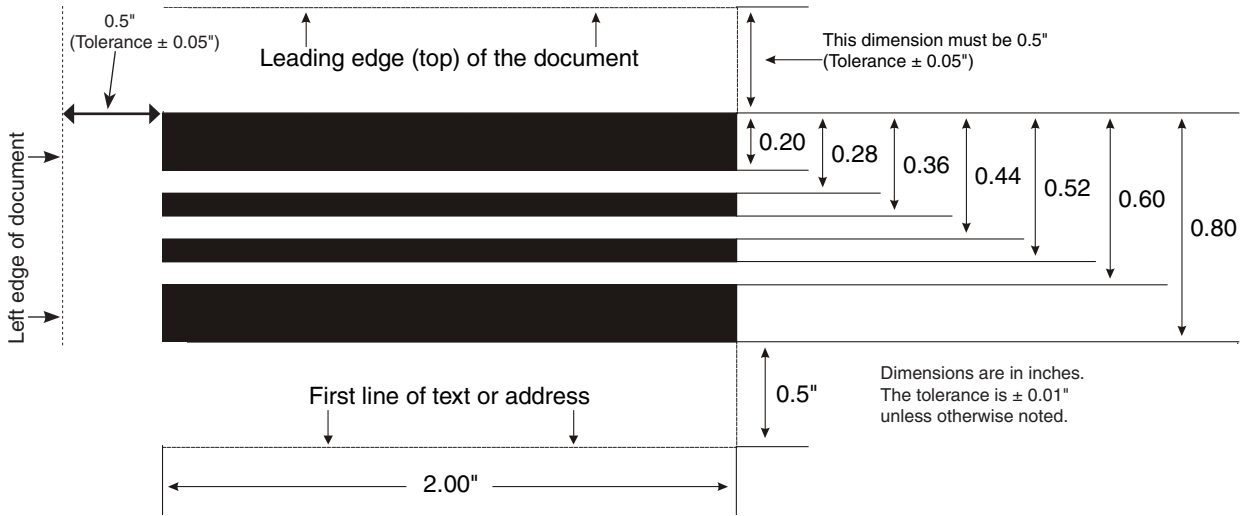
**If you use non-compliant or unapproved forms, we may notify the developer, preparer and/or taxpayer, instructing them to re-file on official forms or approved substitutes. We may assess penalties for filing non-compliant or unapproved forms.**

## Checklist for Submitting Substitute Forms

When submitting substitute forms for approval, be sure to check each of these items (when applicable):

- One blank form and one filled-in form are submitted.
- Five filled-in forms with different variable data (but same test account number) are included if submitting the forms or coupons listed above.
- Coupon scan lines are printed in OCR-A 12-point font.
- All scan line check digits on coupons have been verified.
- Your vendor name or your four-digit vendor code is on each form.
- Bar patches on forms match the sample in this publication.
- Coupons submitted for testing have the correct test account number.

# APPENDIX 1: Bar Patch Specifications (Patch 2 Code)



# APPENDIX 2: 1D Bar Code Specifications for Sales Tax Returns (Code 39)

Utah sales tax returns include a 1D bar code which contains demographic information for each taxpayer. The bar code is scanned by automated processing systems.

## Bar Code Forms

The 1D barcode is printed on the following Utah sales tax forms:

- TC-62F — *Restaurant Tax Return*
- TC-62L — *Motor Vehicle Rental Tax Return*
- TC-62M — *Sales and Use Tax Return - Multiple Places of Business*
- TC-62S — *Sales and Use Tax Return - Single Place of Business*
- TC-62T — *Transient Room Tax Return*
- TC-62W — *Waste Tire Recycling Fee Return*

## Demographic Data

The 1D barcode contains the following sequential demographic information:

- **Taxpayer's Utah sales account/license number**  
First 14 characters, left-justified, right-filled with blanks (no hyphens, as in the scan line).
- **Beginning date of the tax period**  
Next 8 digits of MMDDYYYY
- **Ending date of the tax period**  
Last 8 digits of MMDDYYYY

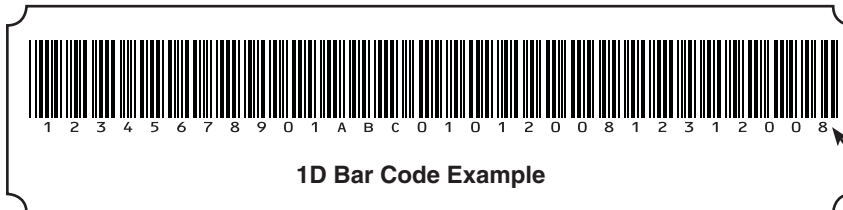
## Dimensions and Placement

The dimensions and placement of the 1D bar code on substitute forms must match official forms exactly.

**Dimensions** .406 inches high  
4.188 inches long

**Placement** 10 inches from top edge to top of barcode  
1 inch from left edge

**The 1D bar code must use the Code 39 font.**



Printing characters beneath the bar code is optional.

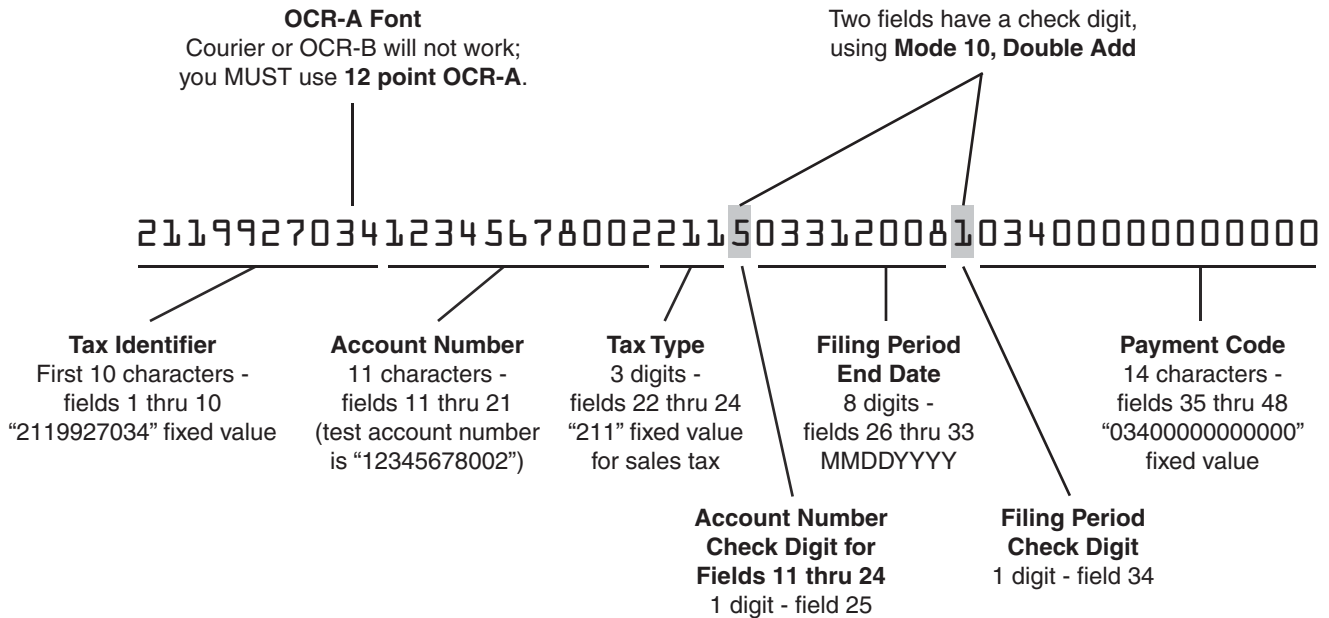
# APPENDIX 3: Scanline Specifications for Utah Sales Tax Coupons

**Note:** See *Appendix 4* for scan line specifications for withholding tax coupons.

**Note:** See *Appendix 5* for calculating check digits for sales tax coupons.

**Note:** See *Appendix 6* for scan line specifications for coupons OTHER THAN sales or withholding tax.

The scan line must be exactly 1/2" from the bottom edge of the paper and 1/2" from the right edge of the paper. Nothing except the scan line must be printed in the bottom 1" of the form.



The following is an exact example of the size and font to be used for an OCR-A scan line:

2119927034123456780022115033120081034000000000000

## Special Instructions for Refund Coupons

When preparing substitute sales tax refund coupons, follow the instructions above to create the scan line, but use the following **tax identifiers** in fields 1 thru 10:

### TC-62DF, Utah Donated Food Sales Tax Refund

"2169900034" fixed value

216990003412345678002STC80331200810340000000000000

### TC-62N, Utah Sales Tax Refund Request

"2389900034" fixed value

238990003412345678002STC80331200810340000000000000

# APPENDIX 4: Scan Line Specifications for Utah Withholding Tax Coupons

**Note:** See *Appendix 3* for scan line specifications for sales tax coupons.

**Note:** See *Appendix 5* for calculating check digits for withholding tax coupons.

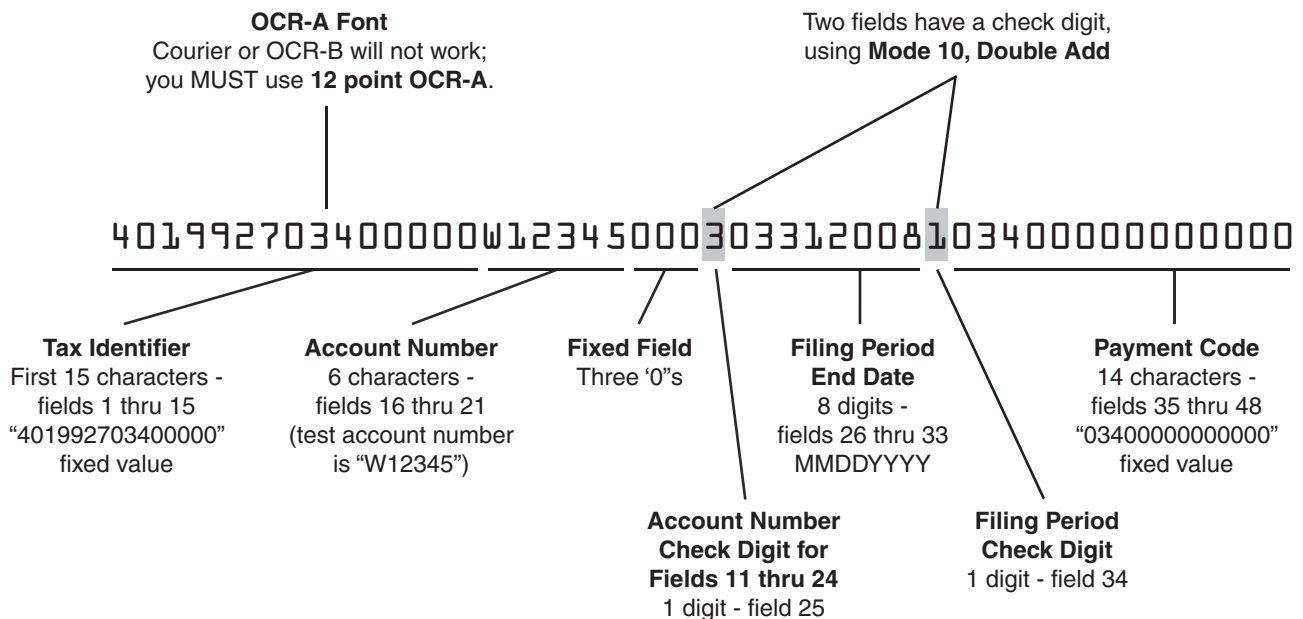
**Note:** See *Appendix 6* for scan line specifications for coupons OTHER THAN sales or withholding tax.

The scan line must be exactly 1/2" from the bottom edge of the paper and 1/2" from the right edge of the paper. Nothing except the scan line must be printed in the bottom 1" of the form.

**For 2009 ONLY, Utah will have two different withholding account number formats:**

1. The **traditional format**, which is six characters. The first one or two characters are letters and the rest are numbers (e.g., W12345 and WA1234).
2. A **new format**, which is 14 characters, similar to sales tax account numbers (e.g., 12345678002WTH). When printing the account number in the scan line, replace the last three characters (WTH) with the number "401."

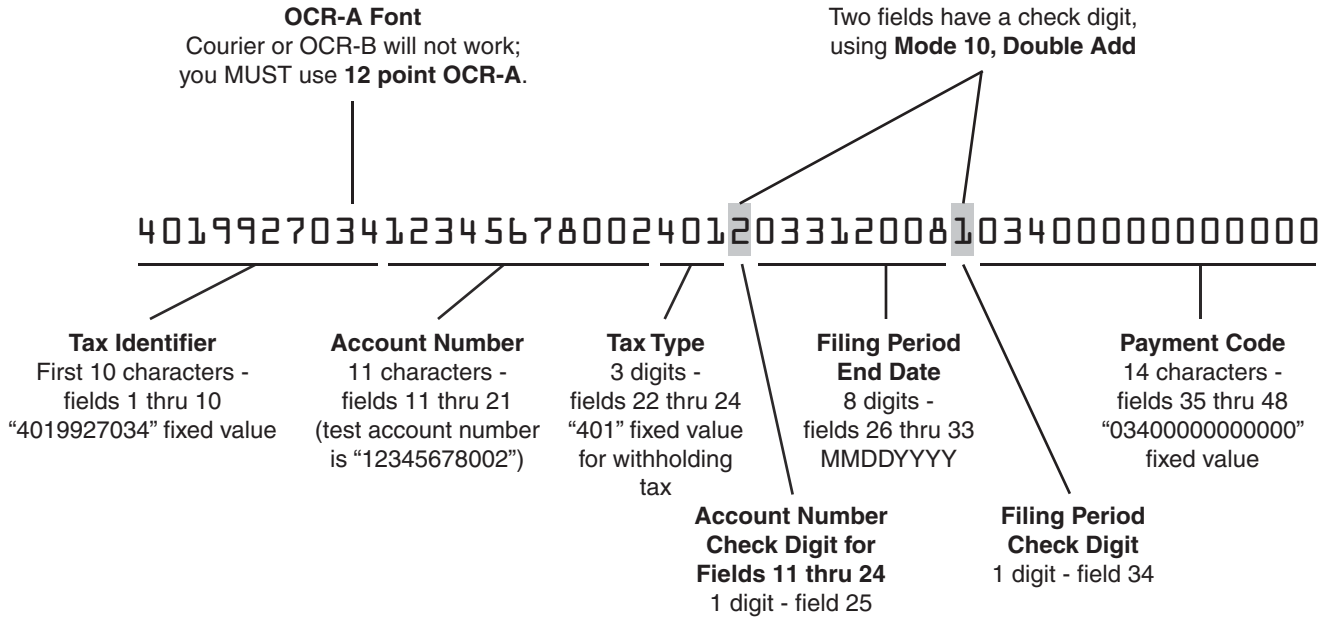
## Traditional Account Number Format



The following is an exact example of the size and font to be used for an OCR-A scan line:

401992703400000W12345000303312008103400000000000

## New Account Number Format



The following is an exact example of the size and font to be used for an OCR-A scan line:

4019927034123456780024012033120081034000000000000

# APPENDIX 5: Calculating Check Digits for Sales and Withholding Tax Coupons

The check digit is calculated using MOD 10, Double Add, Product Addition with weights of "1212" applied left to right.

1. Use Table #1 to calculate the check digit for Utah traditional withholding tax account number only.
2. Use Table #2 to calculate the check digit for the new Utah sales tax and withholding tax account numbers.
3. Use Table #3 to calculate the check digit for the filing period end-date only.

## Character Replacement Scheme ⇨

Using a check-digit replacement scheme, all alpha characters in the traditional withholding account number must be converted from letters to numbers using the chart on the right.

**NOTE:** This replacement scheme is for the check digit calculation only. Print the actual letters in the scan line. Use only uppercase letters in the scan line.

## Replacement Chart

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

**Table #1 - Traditional Six-character Withholding Tax Account Numbers**

| Line No. | Enter the account number on line 1, starting in position 6. Multiply each digit on line 1 separately by its multiplier on line 2 and enter the result on line 3. |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1        | Account number (6 characters*)                                                                                                                                   | 0 | 0 | 0 | 0 | 0 |   |   |   |   |   |   | 0 | 0 | 0 |
| 2        | Multiplier                                                                                                                                                       | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 |
| 3        | Line 1 times line 2                                                                                                                                              | 0 | 0 | 0 | 0 | 0 |   |   |   |   |   |   | 0 | 0 | 0 |
| 4        | Total of all numbers on line 3 – all columns                                                                                                                     |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 5        | Right-most digit of line 4                                                                                                                                       |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 6        | Check digit – subtract number on line 5 from "10"                                                                                                                |   |   |   |   |   |   |   |   |   |   |   |   |   |   |

\*Replace any alpha characters in the traditional withholding account number with the matching number from the *Character Replacement Scheme* chart, above.

**Table #2 - New 14-Character Sales and Withholding Tax Account Numbers**

| Line No. | Enter the account number on line 1, starting in the far left column. Multiply each digit on line 1 separately by its multiplier on line 2 and enter the result on line 3. |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1        | Account number (14 characters*)                                                                                                                                           |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 2        | Multiplier                                                                                                                                                                | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 |
| 3        | Line 1 times line 2                                                                                                                                                       |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 4        | Total of all numbers on line 3 - all columns                                                                                                                              |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 5        | Right-most digit of line 4                                                                                                                                                |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 6        | Check digit - subtract number on line 5 from "10"                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |   |

- \* Replace the last three alpha characters of the account number in the scan line with the following:
- "211" for sales tax coupons
  - "401" for withholding tax coupons

Replace the alpha characters only in the scan line. Print the actual letters on any returns or correspondence.

NOTE: If the numbers on line 4 of the check digit calculation is a multiple of 10, the check-digit is 0.

**Table #3 - Filing Period End Date**

|                 |                                                        |   |   |   |   |   |   |   |   |
|-----------------|--------------------------------------------------------|---|---|---|---|---|---|---|---|
| <b>Line No.</b> | Enter the Filing Period End Date (MMDDYYYY) on line 1. |   |   |   |   |   |   |   |   |
| 1               | Filing period end date (MMDDYYYY)                      |   |   |   |   |   |   |   |   |
| 2               | Multiplier                                             | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 |
| 3               | Line 1 times line 2                                    |   |   |   |   |   |   |   |   |
| 4               | Total of all numbers on line 3 - all columns           |   |   |   |   |   |   |   |   |
| 5               | Right-most digit of line 4                             |   |   |   |   |   |   |   |   |
| 6               | Check digit - subtract number on line 5 from "10"      |   |   |   |   |   |   |   |   |

**Examples for line 3:**

- 6 (on line 1) times 1 (on line 2) equals 6 on line 3
- 8 (on line 1) times 2 (on line 2) equals 16 on line 3
- 0 (on line 1) times 1 or 2 (on line 2) always equals 0 on line 3

NOTE: If the number on line 4 of the check digit calculation is a multiple of 10, the check-digit is 0.

# APPENDIX 6: Scan Line Specifications for Other Utah Tax Coupons

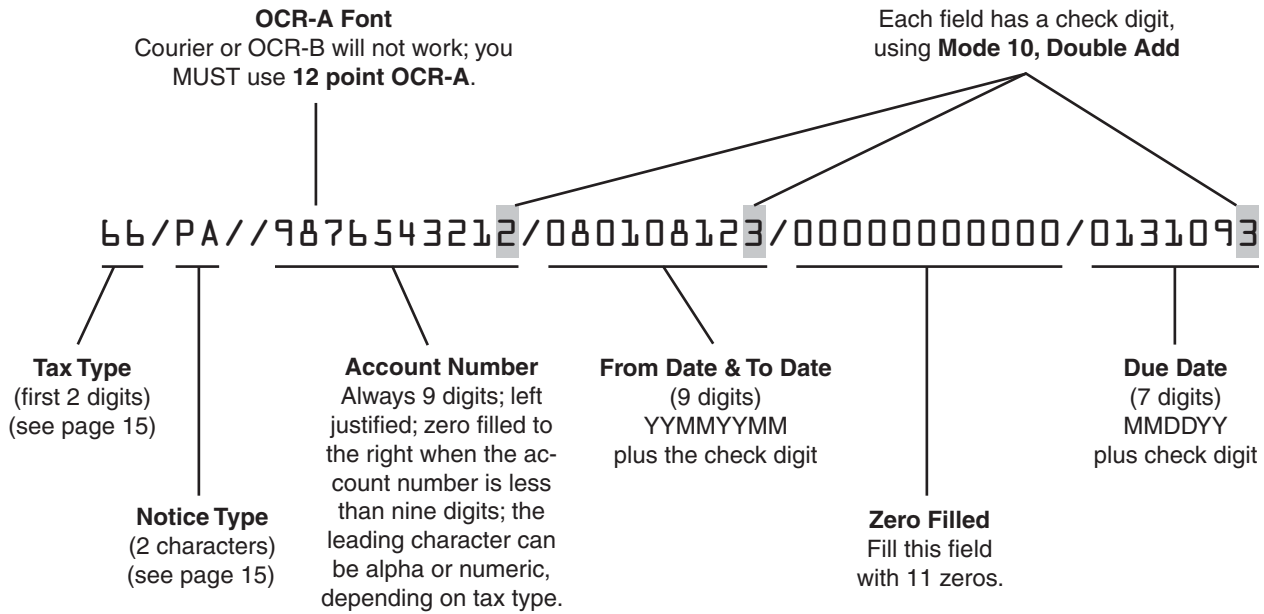
**Note:** See *Appendix 3* for scan line specifications for sales tax coupons.

**Note:** See *Appendix 4* for calculating check digits for withholding tax coupons.

**Note:** See *Appendix 7* for calculating check digits for other Utah tax coupons.

The scan line must be exactly 1/2" from the bottom edge of the paper and 1/2" from the right edge of the paper. Nothing except the scan line must be printed in the bottom 1" of the form.

NOTE: These are general specifications, and do not apply to all tax types. Please refer to official Tax Commission forms to ensure accuracy.



The following is an exact example of the size and font to be used for an OCR-A scan line:

66/PA//9876543212/080108123/000000000000/0131093

# APPENDIX 7: Calculating Check Digits for Other Utah Tax Coupons

The check digit is calculated using MOD 10, Double Add, Product Addition with weights of "2121" applied left to right.

1. Use Table #1 to calculate the check digit for the account number only.
2. Use Table #2 to calculate the check digit for tax periods and due dates only.

Multiply each digit on line 1 separately by its multiplier on line 2 and enter the result on line 3. If the result is a two-digit number, add the individual digits together and enter the sum on line 4 (e.g., for the number 14, add 1 and 4 for a result of 5).

**Table #1 - Account Numbers Only**

|                 |                                                                                                                                                                                                                                                                   |     |   |   |   |   |   |   |   |   |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|---|---|---|---|---|---|---|---|
| <b>Line No.</b> | Enter the account number on line 1, starting in the far left column. If the account number is less than nine digits, enter zeros to fill in the right fields. The first character of the account number (whether alpha or numeric) is ignored in the calculation. |     |   |   |   |   |   |   |   |   |
| 1               | Account number                                                                                                                                                                                                                                                    |     |   |   |   |   |   |   |   |   |
| 2               | Multiplier                                                                                                                                                                                                                                                        | N/A | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 |
| 3               | Line 1 times line 2                                                                                                                                                                                                                                               |     |   |   |   |   |   |   |   |   |
| 4               | Add individual digits in each column of line 3                                                                                                                                                                                                                    |     |   |   |   |   |   |   |   |   |
| 5               | Total of line 4 - all columns                                                                                                                                                                                                                                     |     |   |   |   |   |   |   |   |   |
| 6               | Right-most digit of line 5                                                                                                                                                                                                                                        |     |   |   |   |   |   |   |   |   |
| 7               | Check digit - subtract number on line 6 from "10"                                                                                                                                                                                                                 |     |   |   |   |   |   |   |   |   |

**Table #2 - For Tax Periods and Due Dates Only**

|                 |                                                                                                                        |   |   |   |   |   |   |   |   |  |
|-----------------|------------------------------------------------------------------------------------------------------------------------|---|---|---|---|---|---|---|---|--|
| <b>Line No.</b> | Enter the Tax Period (YYMMYYMM) or Due Date (MMDDYY) on line 1, right justified with zeros to fill in the left fields. |   |   |   |   |   |   |   |   |  |
| 1               | Number to calculate check digit                                                                                        |   |   |   |   |   |   |   |   |  |
| 2               | Multiplier                                                                                                             | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 |  |
| 3               | Line 1 times line 2                                                                                                    |   |   |   |   |   |   |   |   |  |
| 4               | Add individual digits in each column of line 3                                                                         |   |   |   |   |   |   |   |   |  |
| 5               | Total of line 4 - all columns                                                                                          |   |   |   |   |   |   |   |   |  |
| 6               | Right-most digit of line 5                                                                                             |   |   |   |   |   |   |   |   |  |
| 7               | Check digit - subtract number on line 6 from "10"                                                                      |   |   |   |   |   |   |   |   |  |

**Examples for line 4:**

- 6 (on line 1) times 1 (on line 2) equals 6 on lines 3 and 4
- 8 (on line 1) times 2 (on line 2) equals 16 on line 3; 1 plus 6 equals 7 on line 4
- 0 (on line 1) times 1 or 2 (on line 2) always equals 0 on lines 3 and 4

**Scan line example:**

The scan line for a Special Fuel Supplier (tax type = 66, notice type = PA, test account number = 987654321) for the period September 2008 through December 2008 (08090812), due Jan. 31, 2009 (013109), would be:

66/PA//9876543212/080908121/000000000000/0131093

Remember, the first left-most character or digit of the account number is ignored in this calculation.  
 NOTE: If the number on line 5 of the check digit calculation is a multiple of 10, the check-digit is 0.

## APPENDIX 8: Criteria for Preparing Other Utah Tax Coupons with Scan Lines (except sales and withholding tax)

### Tax Type Code <sup>1</sup>

The first field of the scan line is a tax type code that designates to which tax the payment or coupon applies. The following list shows the most commonly used tax types, but is not all-inclusive. The list is subject to change.

### Notice Type <sup>2</sup>

The second field of the scan line is a notice type code used to designate the type of document being filed, i.e., return (RT), payment (PA), prepayment (PP) or refund (RF). The following list shows the acceptable notice types for each tax type.

### Test Account Number <sup>3</sup>

The third field of the scan line is the account number. When submitting substitute returns with coupons or coupons alone for approval, please use the test account number designated below for the specific tax type.

**NOTE: The use of other account numbers (other than the test account number) on submitted test samples will be rejected and returned for correction and resubmission.**

| Tax Type                                          | Form    | <sup>1</sup> Tax Type Code | <sup>2</sup> Notice Type | <sup>3</sup> Test Account # |
|---------------------------------------------------|---------|----------------------------|--------------------------|-----------------------------|
| Aviation Fuel Tax                                 | TC-109A | 63                         | PA (payment)             | 981234567                   |
| Beer Tax                                          | TC-386  | 83                         | PA (payment)             | 981234567                   |
| Brine Shrimp                                      | TC-23B  | 74                         | PA (payment)             | 981234567                   |
| Corporate Franchise or Income Tax                 | TC-559  | 21                         | PA (payment)             | 981234567                   |
| Emergency Services Telephone Fee                  | TC-29   | 26                         | PA (payment)             | 981234567                   |
| Environmental Assurance Fee                       | TC-109E | 59                         | PA (payment)             | 981234567                   |
| Insurance Premium Tax                             | TC-49   | 72                         | PA (payment)             | 981234567                   |
|                                                   | TC-670  | 72                         | PA (payment)             | 981234567                   |
| Lubricating Oil Fee                               | TC-535  | 20                         | PA (payment)             | 981234567                   |
| Motor Fuel Tax                                    | TC-109  | 61                         | PA (payment)             | 981234567                   |
| Multi-Channel Video & Audio Service Tax           | TC-64   | 27                         | PA (payment)             | 981234567                   |
| Municipal Energy                                  | TC-61E  | 22                         | PA (payment)             | 981234567                   |
| Municipal Telecommunications License Fee          | TC-34   | 29                         | PA (payment)             | 981234567                   |
| Partnership Return                                | TC-559  | 07                         | PA (payment)             | 981234567                   |
| Professional Teams Composite Return               | TC-559  | 07                         | PA (payment)             | 981234567                   |
| Radioactive Waste                                 | TC-171  | 28                         | PA (payment)             | 981234567                   |
| Self-Insurers (annual)                            | TC-420  | 73                         | PA (payment)             | 981234567                   |
|                                                   | TC-420B | 73                         | PA (payment)             | 981234567                   |
| Sexually Explicit Business and Escort Service Tax | TC-63   | 77                         | PA (payment)             | 981234567                   |
| Special Fuel Supplier                             | TC-364  | 66                         | PA (payment)             | 981234567                   |
| Supply Inventory                                  | TC-365  | 66                         | PA (payment)             | 981234567                   |
| Tobacco Products Tax                              | TC-553  | 53                         | PA (payment)             | 981234567                   |

### For Your Information – the following coupons do NOT have scan lines

| Tax Type                     | Form   |
|------------------------------|--------|
| Brine Shrimp Royalty Report  | TC-23A |
| Inheritance Tax Return       | TC-44R |
| Partnership Tax Payment      | TC-544 |
| Individual Tax Prepayment    | TC-546 |
| Income Tax Payment Coupon    | TC-547 |
| Fiduciary Tax Prepayment     | TC-548 |
| Fiduciary Tax Payment Coupon | TC-549 |