

## **Summary:**

The North Dakota Office of State Tax Commissioner will accept substitute or reproduced tax forms. Prior to filing substitute or reproduced forms, vendors must obtain approval from our office. Substitute forms include any form submitted to the department other than the official form. Reproduced forms are direct copies of official department forms. Both substitute and reproduced forms must look like and be able to be processed in the same manner as the official department form. The North Dakota Office of State Tax Commissioner will not accept unapproved forms from the taxpayer/practitioner.

Unless otherwise stated, the term “form” as used in these guidelines includes tax returns, schedules, statements, declarations, and remittance vouchers. The term “vendor” refers to payroll and tax processing software developers, electronic filing processors, computer tax processors, commercial printers, tax form publishers, or any other individual or business that plans to market, distribute, or file substitute or reproduced forms in any manner.

## **Approval Process:**

Any vendor that designs or markets substitute/reproduced forms must first get departmental approval. Tax year specific forms must be reviewed and approved annually. Vendors are expected to maintain current versions of all other department forms that they reproduce. Revision dates must be present on all forms and must use the specified barcode.

It is preferred that forms be submitted for approval prior to distribution to customers. If a form is included in a release of a product without being approved by the department, the form must clearly state it has not been approved for filing and should not be filed as a substitute for the official department form. The department reserves the right to reject any form that has not been approved or does not follow the guidelines specified in this document. Filers of unapproved forms may also be subject to penalties and interest.

Notification of approval will usually be sent within 10 business days. This may be extended during peak processing times. If the form is not approved, you will be notified of the changes needed and resubmission may be required. When resubmitting a form, be sure to mark it as such, as it may be given a higher priority than first-time submissions whenever possible.

## **Submission Requirements:**

The preferred method is a single .PDF with fully filled data fields so the *layout* and *formatting* can be approved. All required fields must be present when submitting a form for approval. An acceptable alternative to sending a .PDF is mailing a paper copy to the address listed below. If barcodes do not read properly from the PDF, a paper copy of the form may be requested by the department. There is no requirement to send in blank copies for approval. The form should be generated from the product that will produce the output to ensure the proper form is approved.

For those forms designed on the 6x10 grid, all variable fields must be in the proper position before approval will be given. If an exact image of the form that will be printed from the software cannot be generated electronically, we request that paper test forms are submitted. Please be sure to turn off all scaling when printing the form so it matches the specifications. Instructions are not shown on gridded forms, but will sometimes be included or posted separately on our website. Use 12 point font whenever possible to allow our OCR engines to work efficiently.

The department does not review or approve the logic of specific software programs, confirm any of the calculations provided by the form, or check spelling of the text. The accuracy of the output from the software is the sole responsibility of the vendor.

### **Specific Guidelines and Requirements:**

#### Paper Requirements:

- White paper is required, using at least 20 lb. or higher for all forms.
- Size of substitute form must match size of official form. All forms listed in this document are 8 ½” x 11” portrait style documents. All payment vouchers are a roughly a third-letter size.

#### Printing Requirements:

- Layouts of substitute forms must match the official form or template provided. It must include all of the same data, allow for same amounts of space, and fields should be in the same order. For those designed on a grid, the placement of fields must match exactly.
- User input fields are shown in red on gridded forms.
- Graphics that are on the official form are not required, but the form name should be prominent on the top of the form.
- Specific fonts are not required, as long as the data is printed in 12 pt. font.
- Forms may be printed back to back.
- Black ink must be used unless otherwise noted.
- Logo is not required on substitute forms. If the logo is not used, “North Dakota” must precede the text “Office of State Tax Commissioner” in the form title.

#### Formatting:

- Blank Fields – If a field is blank, leave it blank. **Do not zero fill or type “ZERO” or “NONE” in blank numeric fields.**
- Currency fields – Right-justify values. Commas are preferred for larger amounts. Rounding to nearest whole dollar is preferred. When rounding, no decimal should be present. No text should be allowed in these fields.
- Date Fields – Use the format of MM/DD/YYYY for all date fields.
- Text Fields – Use at least 12 pt. font wherever possible, specifically in the required fields. This improves the readability during character recognition.
- Checkboxes – please fill in as much of the area as possible.

#### 1-D Barcode Specifications:

- 2of5 Interleave preferred
- Barcode Dimensions – minimum ¾” x 1 ¼”

For additional specifications, please refer to the [standards](#) on the NACTP website.

#### **North Dakota Software Developer Web Site:**

<https://www.nd.gov/tax/softwaredevelopers>

Please send all form approvals and related questions to:

**Lucas Asche**  
**Director, Information Management & Technology**  
[lwasche@nd.gov](mailto:lwasche@nd.gov)  
**(701) 328-3129**

<b>Form #:</b>	<b>Form Title:</b>	<b>Barcode Value:</b>
28745	2021 Form ND-EZ	0743511652
28702	2021 Form ND-1 (page 1)	6644406426
28702	2021 Form ND-1 (page 2)	1009406426
28707	2021 Form 38	5781083822
28714	2021 Form 40	3960117793
28715	2021 Form 40X	1443340919
28703	2021 Form 58	0443624968
28717	2021 Form 60	6456333077
21997	Form ST (7/16)	07162501
28229	Form 306 (8/18)	4091058085
28261	Form RWT-941 (7/18)	3843642820
21849	Form PPD (9/18)	4680515469
22042	Form F10 (9/19)	5004306536
28228	Form 307 (10/15)	10152301
22008	2022 Telecommunications Gross Receipts Tax	3079040711
28258	Form 500 (rev 4/20)	7508121936
28249	Request for Copies of Tax Returns	6869151433
21945	One Time Remittance Form (1/18)	8978309105
59937	Application to Obtain Contractor's Request for Clearance	8143287182
28729	Form NDW-R (12/08)	12080701
61003	ID Theft Declaration	0203027396
60488	Change of Address	2449149430

**Vouchers used for submitting payment with paper returns**

28756	2021 Form ND-1PRV	1647097936
28749	2021 Form 38-PV	0287108804
28752	2021 Form 40-PV	0378378387
28750	2021 Form 58-PV	2286627968
28751	2021 Form 60-PV	6981026271
28229	Form 306-PV (on bottom of Form 306)	028229
28261	Form RWT-941-PV (on bottom of Form RWT-941)	028261
21849	Form PPD-PV (on bottom of Form PPD)	021849
22042	Form F10 (on bottom of Form F10)	022042

**Vouchers used for submitting payment for MeF returns**

28729	2021 Form ND-1V	1249217477
28719	2021 Form 38-EPV	0308134100
28725	2021 Form 40-EPV	2737224805
28730	2021 Form 58-EPV	9556338874
28733	2021 Form 60-EPV	3640340415

**Vouchers used for making estimated payments for the next tax year**

28709	2022 Form ND-1ES	0108130867
28723	2022 Form 38-ES	7217631333
28716	2022 Form 40-ES	0619081229
28734	2022 Form 58-ES	4849348561
28737	2022 Form 60-ES	7257244281

**Vouchers used for making extension payments for the current year**

28713	2021 Form ND-1EXT	0100159163
28735	2021 Form 38-EXT	1371611022
28718	2021 Form 40-EXT	5301329430
28732	2021 Form 58-EXT	2272617568
28736	2021 Form 60-EXT	0152595399