

Maryland Form Approval Process for 2017

Administrative Release 26, Section VI

VI. Approval

A. Basic Requirements: Preparers who want to file substitute privately designed and printed tax forms and/or computer-generated and computer-prepared tax forms must develop such substitutes using these guidelines. These substitutes, unless excepted by this release, must be approved by the Division.

B. Requests for Approval:

1. The Division will not approve your substitute form until the final version of the official form has been published. Please propose your substitute only after you have examined the official form.

- a. The Division may release advance proof copies of selected major tax forms that are subject to further changes and approval before their release in final format for printing and distribution to the public. These advance proofs are subject to significant change before forms are finalized. If these advance proofs 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 version before submitting them for approval.
- b. 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 altering the official form.

2. **PDF Review samples.** To have proposed substitute forms approved, vendors may submit

PDF copies of 1 blank and 4 variable data samples of the forms they would like to have approved. The blank and corresponding data samples should be in **one** PDF file.

Once the PDFs have been reviewed, the Division will notify the vendor that the form(s) are either Accepted or Not Accepted. If “Accepted,” the vendor must then send hard copies / data samples, which will be used to create a template for scanning purposes. (See mailing address below in Section 4.) If “Not Accepted,” the Division will notify the vendor of the required changes. Vendor then may resubmit PDF samples for another review.

- PDF samples should be submitted to MDSOFTWAREDEVELOPERS@COMP.STATE.MD.US
- The subject line must contain your Maryland vendor number, the words “PDF Review,” and the date of submission (VENDOR 99: PDF Review 07/01/17). If you have a question regarding a resubmission, be sure to put “**Question**” in the subject line along with the other required information.
- The body of the email must list the proposed form(s) (those attached to the email) and contain the vendor’s contact information.
- The file name for the PDFs must follow this naming convention: Maryland vendor ID number, form number, 2 digit year of form, date of submission and submission number. For example, “99_502_17_110117_sub1” denotes that Vendor 99 is submitting the 2017 Form 502 on 11/01/17. It is the first submission.
- Do not put more than one form type in each PDF file. Forms that can be used with more



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than one type of return should be submitted only once for approval, regardless of how many different tax returns they are associated with.

NOTE: If your firm produces different product lines, each product line must be approved separately.

3. Hard copies must be submitted: Submissions must have a brightly colored coversheet as the foremost page. Be sure to include 2 blank copies and 2 sets of 4 different test scenarios (using different names/FEIN/SSN/ Addresses).

It is recommended Hard Copy Forms submissions be sent using a courier service such as FedEx or DHL. Hard copy submissions sent by courier should be sent to,

Melissa Haneke
Forms Manager, Room 208B
110 Carroll Street, Room 208B
Annapolis, MD 21411-0001

If using regular mail through the USPS hard copy form submissions should be sent to:

Melissa Haneke
Forms Manager, Room 208B
P.O. Box 1829
Annapolis, MD 21404-1829

The Division will use these hard copies to create templates for scanning purposes. Failure to submit the correct number of samples, varying data, or to send the latest PDF reviewed submission (if submitted) **will** result in a rejection of your hard copy submission.

NOTE: Hard copies are required to have the form(s) approved for live production.

4. The Division does not review or approve the logic of specific software programs, nor confirm the calculations entered on forms output from

programs submitted for approval. The accuracy of the program itself remains the responsibility of the software developer, distributor, and user. The Division is primarily concerned with the pre-filing quality review of the final forms output, produced by whatever means, that it is expected to process.

5. Submissions with 2D Barcodes: All forms that your company will reproduce with a 2D barcode must be submitted with the 2D barcode for Division approval.

6. Submission by Series: All forms selected on the “2017 Substitute Paper Vendor Contact Information and Letter of Intent” must be submitted together by series. No approvals will be given until the entire series is received.

7. Submissions not Requiring Approval: Official forms not containing a barcode or scanline (non-scannable) do not have to be submitted for approval. However, if submitted, these forms will be reviewed.

NOTE: You must include your Maryland Vendor ID in the bottom left corner of all non- scannable forms.

8. If you are unable to meet any of these requirements please contact us at:
MDSOFTWAREDEVELOPERS@COMP.STATE.MD.US

C. Deadlines for Proposed Substitutes: Proposed substitutes should be sent to the email address listed in Subsection B.4 of this section by December 15th. This allows adequate time for the analysis and response and permits revision of internal documentation to reflect the substitute is acceptable. Forms submitted after December 15th may experience extended delays. Forms for the upcoming season will not be reviewed after January 31st of that year.

D. Accompanying Statement: Hard copy samples should be accompanied by a statement

listing the form number of each substitute requested for approval and notification/explanation for any bulleted field not represented for testing.

E. Forms Approval/Non-Approval: As part of the forms approval process, the Division will review all income tax forms received. The Division will send notification of approval/non-approval by e-mail. Approval notification may contain qualifications for use of the substitutes. Non-approval notification will specify the changes required for approval and will require resubmission.

F. Duration of Approval:

1. Approvals are valid for only one calendar year (January through December).
2. In general, each new filing season requires new approval, even if the official form does not change. However, see the exception below.

G. Exception - Limited Continued Use of an Approved Change:

If you received written approval of a previous tax year computer-generated form, you must continue to use that version for filing that form in subsequent tax years. (i.e. an approved 2016 tax form may be filed in 2017 or 2018, etc.)

H. Requested Copies: You may be asked to send to the Division additional copies of each approved form. The copies will be used to notify the various processing units of the Division that your substitute forms are approved. The requested forms should be assembled in sets. A set includes a return with the related schedules and forms in the same order as they will be filed.

I. Responsibility: After a substitute forms package, or a software output program to print substitute forms, is initially approved, the originator (designer or distributor) must provide

each client with the pertinent Maryland tax forms requirements that must be met for continuing acceptability. Examples of this responsibility include the use of prescribed print paper, font-size legibility, and collections requirements stated in the instructions for the official Maryland tax forms, completion of documents, etc. If you resubmit a Form that had previously been approved, that approval is no longer valid and the new form will need to go through the approval process.

Revision Dates must be updated and present on the form every time a form is submitted for approval.

J. Forms Approval Number: The Division will assign a unique forms approval number to each substitute form.

1. This number should be printed at the bottom left margin area on every page of every approved substitute form **that does not have a 1D barcode.**

2. If used, the forms approval number consists of 4 positions in the following configuration: 17-49.

- The first two positions identify the tax year of the form.
- The next two positions identify the vendor.

K. Vendor Release: Vendors should not release their package prior to receiving approval from the Division. If it is absolutely necessary to release their package prior to receiving approval, the program shall print "FORM PENDING APPROVAL - DO NOT FILE" on the return in bold print. Vendors shall advise their customers that those forms are not to be submitted to the Division or released to clients by practitioners. Vendors shall advise their customers as to when they can expect an update to print the correct, approved form.