

*Maryland Income Tax*  
**ADMINISTRATIVE** **RELEASE**

---

**Administrative Release No. 26**

**Subject: Procedures for Computer-Printed Substitute Forms**

**I. Purpose**

This release provides procedures for the approval and use of substitute income tax forms to be used in place of the income tax forms produced and distributed by the Comptroller.

**II. Scope**

**A.** The Comptroller will accept only those substitute forms that conform to the corresponding official forms, comply fully with the requirements set forth in this administrative release, and do not have an adverse impact on tax processing. While this release deals primarily with paper documents, it also includes other processing and filing mediums such as optical character recognition, electronic filing, etc.

**B.** This release will be updated to reflect pertinent form changes and to meet processing and/or legislative requirements.

**III. Definitions**

**A. Substitute Form:** A tax form (or related schedule) that differs in any way from the official version and is intended to replace the entire form that is printed and distributed by the Maryland Comptroller's Office, Revenue Administration Division.

**B. Printed (or Pre-Printed) Form:** A form produced using conventional printing processes. Also, it is a printed form which has been reproduced by photocopying or similar processes.

**C. Computer-Prepared Substitute Form:** A pre-printed form in which the taxpayer's tax information has been entered by a computer, computer printer or other computer-type equipment, such as word processing equipment.

**D. Computer-Generated Tax Returns:** A tax return designed and printed entirely by the use of a computer and printer on plain white paper conforming to the standards set forth in this release.

**E. Manually Prepared Form:** A pre-printed reproduced form on which the taxpayer's tax information is entered by an individual using a pen, typewriter, or other non-automated equipment.

**F. Graphics:** Those parts of a printed tax form that are not tax amount or informational entries. Generally, these are line numbers, captions, shadings, instructions, special indicators, borders, rules, and strokes created by typesetting, photo-graphics, photo-composition, etc.

**G. Reproduced Form:** An exact photocopy of an original form or of an unchanged reproduction proof supplied by Maryland. A reproduction is not a substitute form, but may be used subsequently as a computer-prepared substitute.

**H. Supporting Statement (Supplemental Schedule):** A document providing detailed information to support an entry for a line(s) on an official or approved substitute form and filed with (attached to) a tax return. (A supporting statement is not a tax form and does not take the place of an official form, unless specifically permitted elsewhere in the procedure.)

**I. Scannable Form:** Any form containing a 1D barcode (e.g., 502, 505X, CRA) and / or a scan line (e.g., 202, 502DEP, MW506, MW506M).

**J. Specific Form Terms:** The following terms are used throughout this release in reference to all substitute forms:

1. **Format:** The overall physical arrangement and general layout of a substitute form, as represented by the official form version.

2. **Sequence:** The numeric and logical placement order of data as reflected on the official form version. Sequence is an integral part of the total format requirement.

3. **Line Reference (Code):** The line numbers, letters, or alpha-numerics used to identify each

captioned line on the official forms and printed to the immediate left of each caption or data entry field.

4. **Item Caption:** The textual portion of each line on the form identifying the specific data elements required.

5. **Data Entry Field:** All areas designated on a form for the insertion of data, such as dollar amounts, quantities, responses, check-boxes, etc.

6. **Grid:** A series of vertical and horizontal lines that serve as the framework on which the format is based. The official forms are based on a 6 x 10 grid.

7. **Specifications:** An exact description of the format found on the official form.

8. **1D barcode:** A 3 of 9 bar code consisting of nine digits.

9. **2D barcode:** A PDF417 formatted two-dimensional bar code both exclusively and inclusively consisting of the taxpayer information as shown on the form.

10. **OCR:** Optical Character Recognition is technology that turns text (handwritten or typed) into a format more easily recognizable by a computer, thereby allowing a scanned document to be searchable.

11. **Overlay:** a transparent sheet (or layer) showing the data entry placement. This sheet (layer) is to be superimposed on a substitute form to confirm layout accuracy.

12. **Vendor Identification Number:** The Division will assign a unique vendor identification number (Vendor ID) to each vendor.

a. This number should be printed in every 1D barcode. See “Barcodes”.

b. This number should be used as the last two positions in the “Vendor Code” on forms that do not have a 1D barcode.

i. “Vendor code” consists of 4 positions in the following configuration: 15-99.

1). The first two positions identify the tax year of the form.

2). The last two positions identify the vendor.

ii. The “Vendor code” should be printed at the bottom left margin area on every page

of every substitute form.

**K. Division:** The Revenue Administration Division of the Comptroller of Maryland’s Office, Revenue Administration Center, Annapolis, Maryland, 21411-0001.

#### **IV. Message to Tax Return Preparers**

To change or modify any tax forms, you must follow these procedures; and, you must get official approval before using substitute forms. The Comptroller will identify and contact tax return preparers using unapproved forms which do not conform to this procedure or which impede return processing.

#### **V. Highlights of Permitted Changes and Requirements**

**A. Things you may do to Maryland tax forms to make them suitable for use as substitute tax forms without prior approval:**

1. You may photocopy a limited quantity (no more than 10 copies) of the tax forms from the Comptroller’s website or the official version, and use them instead of the official ones. All photocopies must be clean and properly aligned with a clear, unmarked bar code in the upper right- corner on all pages of the form and the exact same size as the original.

2. You may reproduce any current tax form as cut sheets, snap-sets, and marginally-punched, pin-fed forms, as long as you use an official Division version or one from the Comptroller’s website

3. You may adjust the graphics on specified areas of printed forms to allow for computer or word processor printed entries. Only the areas specified in this release may be adjusted without specific prior approval.

4. You may computer-generate any Maryland income tax form on plain white paper, but only as exact textual and graphic reproductions of the official Maryland forms. These returns may be filled in by a computer or word processor, but the forms themselves must be printed exactly like the official versions.

5. You may fill in official forms using computer or word processing equipment. Official forms are designed for a vertical spacing of six lines to the inch, with money amount columns wide enough to allow

for the computer printing of twelve characters.

**B. Things you may not do to Maryland tax forms to make them suitable for use as substitute tax forms:**

1. You may not, without prior approval by the Division, change any Maryland tax form, or use your own non-approved version, unless specifically permitted by this release.

2. You may not adjust any of the graphics on any scannable form (except in those areas specified in this release) without prior approval from the Division.

3. Maryland forms utilizing barcodes and / or scanlines may not be reproduced as photocopies or submitted on carbon copies for intended use as substitute forms. Only the original or approved substitute versions are acceptable for filing with Maryland.

4. Except as provided in this release, you may not leave a line on the tax form blank when you have attached a supporting statement that applies to that line on the form.

5. You may not use your own pre-printed label on tax returns filed with Maryland. See Section XIV.D of this release.

**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.

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.

2. 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.

3. **PDF Review samples:** To have proposed substitute forms approved, vendors must 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 the **one** PDF file.

a. Vendors will be supplied with one blank sample, one grid sample and an overlay of our form. The blank sample is the example of the final version. The grid sample details the formatting. The overlay details data entry placement. Vendors will need to use these samples in order to successfully reproduce our form.

b. When sending PDF samples, vendors are to submit 1 PDF file containing 5 pages.

i. Page 1 must contain the blank sample. The blank sample of the form must have the appropriate 1D barcode present and be accurate regard to sequence, line reference and item caption.

ii. Pages 2 through 5 of the PDF file must contain variable data in the data entry fields. The data on these 4 samples must allow for the testing of each “bulleted” item on the form. The sample data must vary in Name, SSN/FEIN, Address, and Numerical fields. If the substitute form will be offered with a 2D barcode, the 2D barcode must be present for testing.

iii. All samples must also have the latest revision date present and centered in the footer of the form.

c. PDF samples should be submitted to [MDSOFTWAREDEVELOPERS@comp.state.md.us](mailto:MDSOFTWAREDEVELOPERS@comp.state.md.us).

i. The subject line must contain your vendor number, the words “PDF Review,” and the date of submission (VENDOR 99: PDF Review 07/01/16). If you have a question regarding a resubmission, be sure to

put “**Question**” in the subject line along with the other required subject line information.

ii. The body of the email must list the proposed form(s), those attached to the email, and contain the vendor’s contact information.

iii. The file name for the PDFs must follow this naming convention: Maryland Vendor ID number, 2 digit year of form, form number, date of submission and submission number. For example, “99\_16\_502\_110116\_sub1” denotes that Vendor 99 is submitting the 2016 Form 502 on 11/01/16. It is the first submission.

iv. Do not put more than one form type in each PDF file. Forms that can be used with more than one type of return should be submitted only once for approval, regardless of how many different tax return types the form is associated with.

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

4. Once notified by the Division, send hard copy samples of the PDF Reviewed form(s). Be sure to only send the latest version as noted by the date centered in the footer of the form.

a. Hard copies of PDF Reviewed samples **must be submitted**. Include 2 blank copies and 2 sets of 4 variable data samples. Failure to submit the correct number of samples or failure to send the latest PDF Reviewed submission will result in a rejection of your hard copy submission.

b. Hard copy samples must be sent to: Forms Manager, Room 208, Revenue Administration Division, 110 Carroll Street, Annapolis, Maryland, 21411-0001. To expedite handling, **it is recommended you use a courier service such as UPS, FedEx or DHL.**

c. Notify the Division once hard copies have been sent. Include tracking information, estimated date of arrival and a scanned copy of each form type in the package.

**Note:** Hard copies must be sent in order to have the form(s) approved for live production.

5. 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.

6. Non-scannable official forms, those forms not containing a barcode or scanline, do not have to be submitted for approval. However, if submitted, these forms will be reviewed. **Note: You must place your Maryland Vendor ID number on the bottom left corner of all non-scannable forms.**

7. If you are unable to meet these requirements please contact us at [MDSOFTWAREDEVELOPERS@comp.state.md.us](mailto:MDSOFTWAREDEVELOPERS@comp.state.md.us).

#### **C. When to Send Proposed Substitutes:**

Proposed substitutes should be sent to the email address listed in Subsection B.3 of this section no later than December 15. 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 15<sup>th</sup> may experience extended delays. Forms for the upcoming filing season will not be reviewed after January 31 of that year.

**D. Accompanying Statement:** Hard copy samples should be accompanied by a statement/cover sheet 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 in order to gain 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. But see the exception below.

#### **G. 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 exact version for filing that form in

subsequent tax years. (i.e. an approved 2011 tax form may be filed in 2012 or 2013, 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 approved, the originator (designer or distributor) must provide each client with the pertinent Maryland tax forms requirements which 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.

**J. 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 "DRAFT - 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.

## VII. General Guidelines

**A. Official Form is the Standard:** All substitute forms must follow the official form in layout. Any exception must be approved prior to production of substitute form.

**B. Design:** Each form must follow the design of the official form as to format, arrangement, item caption, line numbers, line references, and data sequence, except as provided in Subsection C of this section.

### C. Barcodes

#### 1. 1D Barcode

The Division uses barcodes on scannable tax return forms. The 9 digit format is as follows:

1 Digit start code (\*)

2 Digit year (e.g. 16) (for CRA, use revision

year)

3 Digit form number (e.g. CRA, 500, 502, 504, 505, 508, 510, 515, and 588)

1 Digit form version

A – 502AC

B – EL102B and 502B

C – MW508CR, 502CR, and 510C

D – 500D, 502D, 504D and 510D

E – 500E, 502E, 504E and 510E

J – 502INJ

K – Sch K-1 (504) and Sch K-1 (510)

M – 506M, IND PV

N – 500DM, 504NR and 505NR

P – 502DEP

R – 502R

S – 502SU and 505SU

T – 502TP

U – 500UP, 502UP and 504UP

V – 502V

W – 502AE

X – 500X, 502X, and 505X

Z – 502S

\* For all other forms enter zero (0)

1 Digit page – starting at 0 (e.g. page 1 should read 0)

2 Digit Vendor ID (assigned)

1 Digit stop code (\*)

The barcode must be placed in the upper right-corner of the form with the left edge of the barcode no more than 4.25 inches from the right edge of the form. The barcode shall be 3" x ½" with at least ¼ inch of whitespace around the barcode.

#### 2. 2D Barcodes

The Division implemented processing using 2D-barcode technology, following the standards developed jointly by the Federation of Tax Administrators (FTA) and the National Association of Computerized Tax Preparers (NACTP). The 2D

barcode must inclusively and exclusively contain only the data that is seen on the printed tax return. If a software developer does not support 2D barcodes, then the area reserved for the barcode must be left blank.

The following forms may be used for 2D barcode technology: 500, 500D, 500E, 502, 502B, 502CR, 502D, 502E, 504, 504D, 504E, 505, 510, 510C, 510D, 510E, 515, 588 and IND PV. Data from Form 504NR will be included in the 504 2D barcode.

In certain situations, more than one 502CR may be required for a taxpayer claiming a credit for taxes paid to another state or locality (Form 502CR, Part A). In these instances, the 2D barcode will be printed on each 502CR.

The Division will utilize the PDF417 format for 2D Barcoding and will read the barcodes at 200DPI. In order to accomplish the highest possible read rate, the X dimension of the barcode must be at least 15 mils. The barcode must be placed directly beneath the 1D barcode with at least ¼ inch of white space around the barcode.

Certain words normally abbreviated in an address must be spelled out, or the barcode will fail validation. These words are: Saint instead of ST; Mount instead of MT; Fort instead of FT.

Line by line specifications for data to be included in the barcode can be obtained on the software developer's page under Tax Professionals on our web site at [www.marylandtaxes.com](http://www.marylandtaxes.com).

Forms with 2D barcodes will be reviewed and approved in accordance with the procedures set forth in this release. **The data in the 2D barcode must be the exact data that appears on the printed form.**

For software that allows the user to turn the 2D barcode ON and OFF, the default must initially be set to ON.

#### **D. Vertical Alignment of Amount Fields:**

1. When a form is to be computer-generated, vertically align the amount entry fields where possible. Do not print decimal points or use commas in amount fields. Do not use parentheses to indicate negative amounts. **Do not enter words such as "none" or "zero" and do not draw a line to indicate no entry.**

2. All data is to be entered in the designated field.

3. When a form is to be manually prepared (handwritten), the dollar and cent fields must vertically align. The cents column must be at least 1/8th inch wide.

#### **E. Horizontal and Vertical Lines in Data Fields:**

1. Horizontal lines must be present within the address block of computer-generated returns.

2. No other vertical or horizontal lines may be used within a data field. (Social Security number would be printed as 123456789, dates would be printed as mmddyy and telephone numbers as 8001234567.)

3. Data entered in the data entry fields must not touch any horizontal or vertical lines.

#### **G. Preparer Information and Signature Area:**

1. On Maryland tax returns, the "signature of preparer other than taxpayer" may not be rearranged or relocated. You may, however, add three extra lines to the address area of the preparer without prior approval as long as sufficient space remains at the top of the form.

2. Assembling Forms: When filing a return (i.e., Form 502), the return and documents must be arranged in this order as they may apply:

- a. Payment
- b. W2's
- c. The tax return.
- d. Schedules.
- e. Supporting statements.

#### **H. Name and Identification Number**

Enter the taxpayer's name and identification number (SSN or FEIN) at the top of each page of any multiple page form. **Do not hide or mask the SSN or FEIN in any way.**

### **VIII. Physical Aspects and Requirements: Paper**

#### **A. Paper Content: The paper must be:**

1. Chemical wood writing paper that is equal to or better than the quality used for the official form.
2. At least 18 pound (17" x 22", 500 sheets).
3. At least 45 pound (25" x 38", 500 sheets).

#### **B. Paper Prohibited:** Carbon paper and carbon-

bonded paper may not be used for substitute forms filed with the Division.

**C. Paper with Chemical Transfer Properties:** Chemical transfer paper may be used subject to the following:

1. Each ply within the chemical transfer set of forms must be labeled.
2. Only the top ply (ply one and white in color), the one which contains chemical on the back only (coated back), may be filed with the state. For example, a set containing three plies would be constructed as follows: ply one (coated back), "State Return, File with Maryland Revenue Administration Division"; ply two (coated front and back), "taxpayer's copy"; and ply three (coated front), "preparer's copy."
3. The file designation "State Return, File with Maryland Revenue Administration Division," for ply one must be printed in the bottom right margin (just below the last line of the form) in 12-point, bold-face type. It is not mandatory, but recommended, that the file designation "State Return, File with Maryland Revenue Administration Division" be printed in a contrasting ink for visual emphasis.

**D. Paper and Ink Color:** We prefer that the colors of the ink and paper substantially duplicate those of the original form. You may print your substitute in black ink on white paper.

**E. Page Size:** Substitute or reproduced forms and computer-prepared/generated substitutes must be the same size as the official form (8½" x 11" unless specified otherwise) exclusive of pin-feed holes. The stock must be at least .003 inch thick.

## **IX. Physical Aspects and Requirements: Printing**

**A. Printing Medium:** The private printing of all substitute tax forms must be by conventional printing processes, computer graphics, or similar reproduction processes.

**B Legibility:** All forms must be highly legible for printing and reproduction and for data entries. The Division 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, including any subsequent copies or reproductions made from an approved master

substitute form, either during preparation or during processing.

**C. Type Font:** Maryland tax forms are printed using "Verdana" as the basic type font. We request that you use Verdana, Helvetica or Courier font for instructions or item captions when composing any substitute forms. Character size should be as close as possible to the official form. Characters in data fields should be printed in Courier font, no smaller than 10 to 12 characters per inch.

**D. Print Spacing:** Spacing, both horizontal and vertical, should follow the grid.

**E. Title Area Changes:** To allow a larger top margin for marginal printing (see Section X of this release), the title line(s) for all substitute forms (not including the form's year designation), may be photographically reduced by 40 percent or reset as one line of type. When reset as one line, the type size may be no smaller than 14-point. You may omit all reference to instructions in the form's title area. The form's year designation must be the same size as on the official form.

**G. Photocopy Equipment:** The Division does not approve the specific equipment or process used in reproducing the official forms, but requires only that the reproduced forms satisfy the conditions stated in this documentation.

**H. Reproductions:** Reproductions of official forms and substitute forms, which do not meet the requirements of this release, may not be used.

**I. Removal of Instructions:** You may remove all references to instructions. No prior approval is needed.

**J. All alphabetic characters must be printed in upper case. Foreign characters may not be used.**

## **X. Physical Aspects and Requirements: Margins**

### **A. Margin Size:**

1. The format of a reproduced tax return when printed on the page must have margins on all sides and must be the same size as the margins on the official form (.5 inch). This allows room for Division employees to make necessary entries on the form during processing.

2. A one-half inch margin must be maintained across the top, bottom, and both sides (exclusive of any pin-feed holes) of all computer-generated tax

returns. The margin area is also used by the Division employees to make necessary entries on the form during processing.

3. The marginal, perforated strips containing the pin-feed holes must be removed from all forms prior to filing with the Division.

#### **B. Margin Printing:**

1. Non-Tax Material Allowed in Limited Areas:

a. With the exception of scannable tax return forms, you may print your logo, company or firm name, identifying and collation symbols, etc., in the left half of the bottom margin.

b. You may not print in the top half of the left margin of the tax return form. The Division uses this area to imprint a documentation locator number for each return.

2. Prior Approval Not Required: Prior approval is not required for the margin printing allowed in Paragraph 1 of this subsection, when printed on an official form, on a photocopy of an official form, or on an unchanged Division reproduction proof.

3. Prior Approval Required: The margin printing allowed in Paragraph 1 of this subsection is also the guide for preparing acceptable substitute forms. There is no exception to the requirement that no printing is allowed in the top half of the left margin of the tax return form.

#### **XI. Required Preparation of Forms**

**A. Completely Fill In All Applicable Lines:** You must completely fill in all the specified numbered or referenced lines as they appear on the official forms on computer-prepared or generated forms (not just the totals, but all the items that make up the totals as well) before attaching any supporting statement. See Section XII for exceptions.

**B. Maryland Processing of Forms:** The Division processes the return based on information entered on the official forms or approved substitutes. The Division refers to attachments only as required by law. When you fail to complete all the pertinent lines on the official forms, tax examiners have to locate the information on your attachment and write it on the proper line of the official form. This time-consuming process causes delays in processing the return, increases the error potential of the return, both in interpretation as well as transcription, and delays the

issuance of any refund.

**C. Notification of Preparers:** The Division will notify preparers who fail to meet the requirements for acceptable substitute forms.

#### **XII. Exceptions to Line Completion Requirements**

**A. Zero Entries:** Fields that do not apply and therefore do not require an entry must be left blank. Do not enter 0, N/A or NONE.

**B. Lines Captioned “Other” (All Forms):** It is not necessary to fill in every numbered or referenced line of tax forms when the line caption calls for “Other”, “Other (itemize)”, “Other (specify)”, “Other (attach schedule)”, etc. Examples of this exception are lines 5 and 14, of Maryland Form 502. You may use a supporting statement and enter only the total amounts on these lines of the official form. However, we prefer that you use the space on the official form whenever it is adequate.

#### **XIII. Supporting Statements**

**A. Use of Supporting Statements:** Supporting statements are used to explain an individual line entry on an official or substitute form. Unless specifically authorized by this release, they may not be used to avoid completing required lines on the official form, or in lieu of a prescribed official schedule or form. Supporting statements may not be used unless there is insufficient space on the official form. It is NOT acceptable to submit a blank or incomplete official form that refers to a supporting statement and submit the form data entries solely on the statement.

**B. Supporting Statements:** Supporting statements shall:

1. Provide details and explain entries made on the official form.
2. Furnish all required information in the same sequence as on the official form.
3. Furnish any additional information in the order of appearance on the form to which it refers.
4. Show taxpayer’s name and Social Security number (SSN) or employer identification number (EIN), as applicable.
5. Be cross-referenced with the official forms they support.

**C. Extent of Use:** You may attach supporting



statements to explain or support any line item on an official or approved substitute form.

**D. Assemblage:** For filing purposes, supporting statements are not attached directly to their related forms. Rather, all supporting statements are assembled in the same sequence as the forms they support; they are then placed at the back of the form package, after the lettered and numbered forms.

**E. Multiple Supporting Statements:** Each supporting statement for a numbered or lettered form must be on a separate page. Each page should be the size of the form it supports, or it may be 8-1/2" x 11".

**F. Supporting Statement Form Approval:** The Division does not approve specific supporting statements. The taxpayer or the tax practitioner must meet the needs as they arise, using the guidelines in this release.

#### **XIV. Specifications for Filing Substitute Forms**

**A. Filing Substitute Forms:** Follow the same instructions as for filing official forms. These instructions are in the taxpayer's tax package, or in the related form instructions.

**B. Combination of Manually-Prepared and Computer-Prepared/Generated Forms.** The Division will accept combinations of manually-prepared and computer-prepared/generated information.

**C. Taxpayer and Preparer Signatures:** All taxpayer and preparer signatures on forms to be filed with the Division must be original signatures, affixed after the reproduction process.

**D. Use of Pre-Printed Label:** When filing a computer-prepared/generated tax return, do not use any labels.

**E. Voluntarily Submitted Information:** Additional information voluntarily submitted should be on the same size paper as the official form and attached to the return following the supporting statements.

#### **XV. Electronic and Personal Computer Filing:**

For more information and specifications on filing income tax returns electronically or by personal computer, please see the Handbook for Electronic Filers of Maryland Income Tax Returns.

#### **XVI. Contact Information**

Mail all correspondence regarding substitute forms and related issues to:

Forms Manager, Room 208  
Revenue Administration Division  
110 Carroll Street  
Annapolis, MD 21411-0001  
Phone: 410-260-7605  
Fax: 410-260-7157  
E-mail: [MDSOFTWAREDEVELOPERS@COMP.STATE.MD.US](mailto:MDSOFTWAREDEVELOPERS@COMP.STATE.MD.US)

When using the U.S. Postal Service, please send to:

Forms Manager, Room 208  
Revenue Administration Division  
P.O. Box 1829  
Annapolis, MD 21404-1829



Revenue Administration Division Revenue  
Administration Center Annapolis, Maryland  
21411-0001

Telephone: **410-260-7980** or **1-800-MD TAXES**

**[taxhelp@comp.state.md.us](mailto:taxhelp@comp.state.md.us)**

**[www.marylandtaxes.com](http://www.marylandtaxes.com)**

For the deaf or hard of hearing: call via Maryland  
Relay at 711 in Maryland or 1-800-735-2258

If you need reasonable accommodation for a disability,  
please contact us before you visit.

If you need the information in this publication in an  
alternate format, contact the Comptroller's Office.