

STATE OF VERMONT  
DEPARTMENT OF TAXES

**Substitute Forms Policy**



Revised October 2016

## **Table of Contents**

|  |       |
|--|-------|
| Purpose .....  | 3     |
| Proofs of Department Forms .....   | 3     |
| Photocopies .....  | 3     |
| Letter of Intent - Information .....   | 3     |
| Deadline for Forms Approval.....   | 3     |
| Scanband Forms .....   | 3     |
| Efile Mandates.....  | 3     |
| Substitute Forms - General.....  | 4     |
| Approval Requirements for Substitute Forms .....   | 4     |
| Vendor Codes .....   | 4     |
| Forms .....  | 4     |
| Data .....   | 5     |
| Barcode - General.....   | 5     |
| Barcode - Specifications.....  | 5     |
| Form Design .....  | 6     |
| Text Fonts .....   | 6     |
| Graphics.....  | 6     |
| Variable Printed Data .....  | 6     |
| Variable Data Fonts.....   | 6     |
| Format for Dollar Amounts .....  | 6     |
| Data Field Delimiters .....  | 6-7   |
| Paper and Ink.....   | 7     |
| Testing Requirements for Substitute Forms .....  | 7     |
| Final Note.....  | 8     |
| Forms for 2016 Tax Filing Season.....  | 9     |
| Individual Income .....  | 9     |
| Corporate/Business Income .....  | 9-10  |
| Business .....   | 10    |
| Fiduciary.....   | 10    |
| Property.....  | 10    |
| Other Scanned forms.....   | 11    |
| Non-Scanned forms .....  | 11-12 |
| Discontinued forms .....   | 12    |
| Letter of Intent.....  | 13    |
| Check List of Forms that will be submitted for Approval (include w/ Letter of Intent)..... | 14    |

## **PURPOSE**

In order to streamline the capture of tax return information and to provide better service to taxpayers, the Vermont Department of Taxes (hereinafter Department) has designed its tax forms to conform to requirements for scanning and imaging. The optimum service is achieved when the system processes official forms which the Department designs and issues to taxpayers and preparers.

The Department must define guidelines and requirements for companies that develop substitute forms and software programs in order to ensure that these forms are processed as efficiently as possible, customer service is maintained, and reducing delays in processing. **Taxpayers or preparers who file on unapproved forms, or who file on approved forms but have incorrect or missing account data, may be charged a \$25.00 “manual processing” fee ([See 32 V.S.A. §3204](#)).**

## **PROOFS OF DEPARTMENT FORMS**

Proofs of the Department forms will be released as far in advance of the filing period as possible, together with any additional form requirements and specifications. **Submittals based on “DRAFT” forms for non-scanned forms will not be reviewed.** See *Scanband Specifications – Corporate/Business Income* for exceptions.

**Please note: The Department does not release FINALS of any forms before the IRS releases their FINAL of the corresponding form.**

## **PHOTOCOPIES**

The use of photocopied forms will delay the processing of the tax return. We strongly advise against submitting photocopied forms. Instead, please use Department-issued forms or pre-approved substitute forms.

## **LETTER OF INTENT - INFORMATION**

Vermont will require a letter of intent be signed and submitted on or before Nov. 1, 2016. This letter can be found on pages 13-14 of this policy. A fillable Letter of Intent form is posted separately on our vendors-only website, <http://tax.vermont.gov/vendors-only>.

## **DEADLINE FOR FORMS APPROVAL**

Vermont requires that all forms be submitted by designated deadlines. See page 14 for specific dates.

## **SCANBAND FORMS**

We will continue to support scanband versions of the Vermont Corporate/Business Income Tax forms (CO/BI). *The Scanband Specifications* booklets will be posted on our vendors-only website at <http://tax.vermont.gov/vendors-only>. **Instructions in our *Scanband Specifications* will take precedence over instructions in this general Substitute Forms Policy.**

## **EFILE MANDATES**

The Commissioner of Taxes has mandated the electronic filing of Vermont Corporate Income, Business Income, and Fiduciary Income Taxes beginning with the 2015 tax year, effective Jan. 1, 2016. These tax types will be e-filed using Modernized Efile. This mandate applies to tax practitioners who prepare more than 25 tax returns per year.

The Commissioner of Taxes has also mandated the electronic filing of the following tax types. These tax types will be e-filed by accessing Vermont's myVtax portal at:

<https://myvtax.vermont.gov>

- Bank Franchise Tax:** For the quarter ending Dec. 31, 2015, and after;
- Captive Insurance Tax:** For the tax year ending Dec. 31, 2015, and after;
- Insurance Premium Tax:** For the tax year ending Dec. 31, 2015, and after;
- Health Care Claims Tax:** For the tax year ending June 30, 2015, and after.
- Property Transfer Tax:** For transactions occurring after Dec. 31, 2016
- Land Gains Tax:** For transactions occurring after Dec. 31, 2016

## **SUBSTITUTE FORMS - GENERAL**

All substitute forms must:

- be the same size as the official Vermont forms;
- have a ½" left-hand margin on each page;
- be printed on at least 20 lb. white paper;
- contain a properly assigned and correctly positioned barcode, if required; and
- be **approved** by the Department **before** distribution or use.

We will provide companies submitting acceptable forms with written approval.

Your customers and clients do not need to gain separate approval from the Department to use your approved forms and programs. However, customers will be encouraged to ask any vendor or developer for a copy of its written approval from Vermont.

## **APPROVAL REQUIREMENTS FOR SUBSTITUTE FORMS**

Any company that develops substitute tax forms or software programs for Vermont must receive approval from the Department prior to releasing software for sale or use.

Approval is required for:

- substitute tax forms using the company's own tax software;
- tax software to be used with substitute forms developed by another company; or
- substitute tax forms for other companies to use with their tax software.

Annual approval of all forms is no longer necessary. See pages 9 - 11 for a list of forms that require approval for the 2016/2017 tax year.

## **VENDOR CODES**

Vermont requires Vendor ID Codes in two places on the forms. In most cases, both numbers identify the same company.

**Forms** - Each vendor that creates forms will use the 2-digit Vendor code assigned by the Department in place of the "00" as the last two digits in the barcode. If you need a 2-digit vendor code, please contact Ann Lane via email at [ann.lane@vermont.gov](mailto:ann.lane@vermont.gov)

**Data** - Each vendor that creates software that prints the variable data on Department-approved substitute forms will print the 4-digit ID number assigned by the National Association of Computerized Tax Processors (NACTP) on each page of the form in the bottom left corner. If you need an NACTP ID number, please contact NACTP via email at [president@nactp.org](mailto:president@nactp.org).

## **BARCODE - GENERAL**

All scannable Vermont tax forms have been given an 11-character alpha/numerical code which has been converted into a scannable 36 point "Code 39" barcode. The barcode is 2-3/8" long by 1/2" high and appears in the upper right-hand corner of the form with Arabic numbers beneath. Each page of a given form will be assigned a different barcode. (See sample barcode below.)

The barcode is specific not only to the form but also to the vendor that created the form. It is the responsibility of the vendor to obtain a vendor ID number for use in the barcode prior to submitting forms for approval. Each vendor who creates forms must use its own vendor code in the barcode for each tax form. (See **Vendor Codes** on page 4 for more information.)

All barcodes include the year (either tax year or year of revision as decided by the Department), form number, version, page, and vendor ID number. **The barcode is part of the blank form and does not change until the Department changes the form.** The barcode must be printed on each page of every form. All barcodes must be at least 1/2" tall and placed in the upper right-hand corner of the form. The barcode must be at least 1/2" from the top of paper and at least 1/2" from the right side of paper. There must be a 1/4" minimum clearance (blank space) to the left and bottom of the barcode.

## **BARCODE - SPECIFICATIONS**

The 11-character barcode begins with a start code, continues with nine alpha/numeric characters, and ends with a stop code. *Example:* \*161411100\* is broken down as \* 16 141 1 1 00 \*

|     |  |
|-----|--|
| *   | is the START CODE  |
| 16  | is the YEAR the form was designed or TAX YEAR            |
| 141 | is the FORM number                                       |
| 1   | is the VERSION number                                    |
| 1   | is the PAGE number (1 = front of form, 2 = back of form) |
| 00  | is the VENDOR number                                     |
| *   | is the STOP CODE   |

The YEAR remains the same until the Department revises the form in any subsequent calendar year.

The VERSION number will be used if the Department revises the form within the same calendar year as the year code or for vendors with two different programs producing the same form in the same year. The Department identifies scanband forms with "3" as the version number.

The VENDOR number is assigned to any company that creates forms or software to generate substitute forms. Vendor numbers 00 and 99 are reserved for the Department.

The numerical example above converts into this barcode:



**NOTE:** Numbers beneath the barcode must have a space between each digit in Courier or Courier New 12 pt. font.

**FORM DESIGN**

All Vermont tax forms and schedules are in portrait format. The layout must have the same line items and references in the same order as the official form. A 1/2” margin is preferred on all sides of the forms. However, 1/4” will be acceptable on three (3) sides provided there is at least a 1/2” blank space on the left side.

**Text Fonts** - All substitute forms must have a high degree of legibility and a printing method that ensures no part of the form develops smears or other deterioration. Use of a laser printer is recommended. Dot matrix or similar printing will be considered if the print quality is 240 dpi (dots per inch) or greater.

**Graphics** - Graphics, such as the hand in the signature areas and Vermont’s state seal, do not need to be reproduced. All other tax information on forms must be replicated.

**VARIABLE PRINTED DATA**

Variable Data should never touch the horizontal and vertical lines on the form. This causes processing delays due to poor OCR recognition rate, occasionally producing inaccurate results.

**Variable Data Fonts** - Use Courier or Courier New 10 or 12-point font. Use CAPITAL LETTERS in all alpha fields.

**Format for Dollar Amounts** - All dollar amounts, except those mentioned in EXCEPTION below, should be printed as rounded dollar amounts. Do not show “00” for cents. Dollar signs and cent signs should not be used.

**NON-SCANNED FORMS** (forms WITHOUT a barcode and which are not included in our *Scanband Specifications – CORPORATE/BUSINESS INCOME*.): Print the dollar amount followed by a decimal point. Dollar amounts may be printed with or without commas, but please be consistent throughout the form.

**SCANNED FORMS:** Print the dollar amount followed by a decimal point. Do not print commas in any dollar amounts on scanned forms.

**Data Field Delimiters** - In the interest of minimizing the variety of delimiters, data such as federal identification numbers, social security numbers, dates, telephone numbers and negative values are to be entered as follows:

**NOTE:** These sample data formats are for non-scanned forms and taxpayer-readable portion of scanned forms only. Please review our *Scanband Specifications* for more information.

Dollar amounts – WHOLE DOLLARS (with or without commas)                    1,234,567.  
**OR**                    1234567.

Dollar amounts – EXACT dollars and cents (without commas)                    1234567.89

Negative Values –

    If a negative check box is available, check the box.  
    Otherwise, put a hyphen (-) to the immediate left of the                    -1,234,567.  
    dollar amount. (with or without commas)                    **OR**                    -1234567.

Social Security Numbers (no dashes)                    123 45 6789  
**OR**                    123456789

|  |                          |
|--|--------------------------|
| Federal Identification Numbers<br>(No delimiters)          | 123456789                |
| Dates (no slashes)<br>(Unless otherwise specified on form) | MM DD YYYY<br>01 02 2009 |
| Telephone Numbers (no parentheses or dashes)               | 123 456 7890             |

### **PAPER AND INK**

Paper for substitute forms must be at least 20 lb. white stock and the same size as the Department's original (8 ½ x 11 unless otherwise specified). Paper of poor quality will slow the read rate during OCR and ICR processing and will not be approved.

Forms and data should be printed with black ink.

In an effort to minimize PDF file distortions please provide the following print information with your software:

For Acrobat or Reader, select the "Actual Size" option from the print dialog box. Do not select the "Fit" or "Shrink Oversized Page" options. For previous versions of Reader, select "NONE" from the page scaling menu.

### **TESTING REQUIREMENTS FOR SUBSTITUTE FORMS**

All first submittals for scanned forms must be submitted via hard copy. All non-scanned forms may be submitted via email. The following must be submitted:

Income Forms. One blank form, one full-field form, and all required samples as defined in the document "2016 Income Tax Test Cases" found on our vendors-only website.

Corporate and Business Income Forms. One blank form, one full-field form, and all required samples as defined in the document "2016 Corporate and Business Income Tax Test Cases" found on our vendors-only website.

All other scanned forms. One blank form, one full-field form, and four sample data forms with different data on each sample.

All non-scanned forms. One sample data form. **Note:** Additional samples may be requested.

### **Definitions.**

**Blank forms** contain no variable data and should have a barcode where applicable. If a company is printing data on another company's approved forms, no blanks are necessary.

**Full-field forms** contain information in all fields. Each field must be filled with numbers and/or letters to show the maximum field length while conforming to the specifications (i.e., a numeric field should contain numbers, not letters). In the case of "check one box," only one box needs to be checked.

**Non-scanned forms** are typically forms without a barcode and which are not listed in either of the Scanband Specifications. Most non-scanned forms appear on pages 11 and 12 of this document.

**Sample data forms** appear as if they were a filed return. Sample data forms are provided for corporate/business income and personal income forms. For all other forms (scanned and non-scanned), each sample should contain realistic data and be for a different taxpayer (do not send four samples containing the exact same information).

**Scanned forms** are forms with a barcode.

**Please also refer to our various Scanband Specifications for testing requirements.**

Ann Lane will be the primary contact for all forms. Please send forms for approval to:

**Delivery address** (if sending via FedEx, UPS, DHL, etc.)  
Ann Lane  
Vendor Liaison  
Vermont Department of Taxes  
133 State Street  
Montpelier, VT 05633-1401

**Mailing address** (if sending via US Mail)  
Ann Lane  
Vendor Liaison  
Vermont Department of Taxes  
PO Box 429  
Montpelier, VT 05601-0429

**Email address** (for submitting forms): [ann.lane@vermont.gov](mailto:ann.lane@vermont.gov)

**Original hard-copies must be received for first submittal review of Personal Income tax, Corporate/Business Income and Fiduciary Income Tax forms.** All other forms may be submitted for approval via email. If subsets are required, please send all forms in the subset in one package or email.

Faxed forms will not be reviewed for a first submittal. Non-scanned forms should be emailed.

Forms submitted for testing should be mailed as early as possible to allow sufficient time for analysis and response. Please allow 10 business days for this analysis. A written approval/disapproval notice will be issued for all submittals. We do this via email, so please include your email address with your submittals.

For scanned forms, approvals will be valid for one calendar year only and no subsequent alterations may be made without receiving approval from the Department. For non-scanned forms annual approval is no longer necessary, but please indicate the revised date of the version of the form you currently provide in your software (see pages 11 and 12).

**FINAL NOTE**

The Department is committed to providing quality customer service to all substitute forms vendors and software companies. To that end we have assigned a two-person team to address any issues or problems that arise with our Substitute Forms Policy. If you have any questions or concerns about the policy, please contact Ann Lane or Rosemary Hebert as follows:

Ann Lane  
802-828-6536  
[ann.lane@vermont.gov](mailto:ann.lane@vermont.gov)

Rosemary Hebert  
802-828-2512  
[rosemary.hebert@vermont.gov](mailto:rosemary.hebert@vermont.gov)

It is critical for the proper functioning of our scanning and imaging equipment to have quality substitute forms. Therefore, your comments and/or recommendations on improving our service are encouraged and appreciated.

Approved:

/Gregg Mousley/  
Gregg Mousley  
Deputy Commissioner

10/14/2016  
Date

## FORMS FOR 2016 TAX YEAR

### **Forms marked with an \* have been or will be updated this year**

**\*Individual Income Tax Returns.** Scanband versions of these forms have been eliminated. Vendors must submit versions of the Department form. The last two digits of the barcode (00 in samples provided) should be replaced with the Vermont 2-digit number assigned. Each page should contain the vendor's 4-digit NACTP number in the lower left hand corner.

|          |   |
|----------|---|
| IN-111   | Vermont Income Tax Return   |
| IN-112   | VT Tax Adjustments and Credits                                    |
| IN-113   | Income Adjustment Calculations                                    |
| IN-114   | 2017 Individual Income Estimated Tax Payment Vouchers             |
| IN-116   | Income Tax Payment Voucher  |
| IN-117   | VT Credit for Income Tax Paid to Other State or Canadian Province |
| IN-119   | VT Economic Incentive Income Tax Credits                          |
| PR-141   | Renter Rebate Claim   |
| LC-142   | Landlord's Certificate - <b>NOT REPRODUCIBLE</b>                  |
| HI-144   | Household Income  |
| HS-122   | Homestead Declaration and Property Tax Adjustment Claim           |
| IN-151   | Extension of Time to File Vermont Individual Income Tax Return    |
| IN-152   | Underpayment of Estimated Individual Income Tax                   |
| IN-152-A | Annualized Income Installment Method                              |
| IN-153   | Capital Gains Exclusion   |
| IN-155   | Federal Itemized Deductions Addback                               |

**\*Corporate/Business Income Returns.** Refer to 2016 Scanband Specifications – CORPORATE/BUSINESS INCOME for detailed reproduction instructions. Please note that almost all of these forms have undergone some changes especially Forms BA-404 and BA-406.

|         |   |
|---------|---|
| *BA-402 | Apportionment & Allocation Schedule   |
| BA-403  | Application for Extension of Time to File Vermont Corporate/ Business Income Tax Return |
| *BA-404 | Tax Credits Earned, Applied, Expired, and Carried Forward                               |
| *BA-405 | Expired EATI Credit: Annual Activity Report   |
| *BA-406 | Credit Allocation Schedule  |
| *BA-410 | Corporate Income Tax Affiliation Schedule   |
| *CO-411 | Corporate Income Tax Return   |
| CO-414  | Corporate Estimated Tax Payment Voucher   |
| *CO-419 | Apportionment of Foreign Dividends (For Unitary-Combined only)                          |
| *CO-420 | Foreign Dividend Factor Increments (For Unitary-Combined only)                          |
| *CO-421 | Unitary Affiliate Schedule  |
| CO-422  | Corporate Income Tax Return Payment Voucher   |
| WH-435  | Estimated Income Tax Payments for Nonresident Shareholders, Partners or Members         |

- BI-470 Business Income Tax Return Payment Voucher
- \*BI-471 Business Income Tax Return
- \*BI-472 Non-Composite Schedule
- \*BI-473 Composite Schedule
- \*BI-476 Business Income Tax Return (for Residents Only)
- \*Sch. K-1VT Shareholder, Partner, or Member Information

**EATI Credit Schedules.** EATI Credit Schedules (5922 & 5930 Series for Corporate/ Business Income returns) May be included in your software package without receiving department approval.

**Business Taxes.** Forms will be provided upon request (contact [ann.lane@vermont.gov](mailto:ann.lane@vermont.gov)).

- B-2 Notice of Change (Rev. 06/14)
- BR-400 Application for Business Tax Account (fka S-1) (Rev. 10/15)
- \*MRT-441 Meals and Rooms Tax Return (Rev. 10/15) – Local Option towns added for period beginning Oct. 1, 2016 and later
- \*SUT-451 Sales and Use Tax Return (Rev. 10/15) - Local Option towns added for period beginning Oct. 1, 2016 and later
- WHT-430 Withholding Tax Payment Voucher (Rev. 10/15)
- \*WHT-434 Annual Withholding Reconciliation (Rev. 10/16)
- \*WHT-436 Quarterly Wage Withholding Tax Reconciliation Return (10/16)

**\*Fiduciary.**

- \*FIT-161 2016 Fiduciary Return of Income
- \*FIT-162 Capital Gains Exclusion Calculation for Estates or Trusts \*
- \*FIT-166 VT Income Adjustments and Tax Computation for Fiduciaries
- \*FIT-167 VT Credit for Tax Paid to Other State or Canadian Province for Fiduciaries
- \*K1VTF Beneficiary Information for Fiduciaries
- \*FIT-165 Fiduciary Estimated Tax Payment Voucher
- \*FIT-168 Application for Extension of Time to File
- \*FIT-160 Fiduciary Income Tax Payment Voucher

**Property.**

- Form 250 Act 250 Disclosure Statement (Rev. 06/15)
- LGT-177 VT Land Gains Withholding Tax Return (fka LG-1) - **NOT REPRODUCIBLE** for transactions occurring after Dec. 31, 2016
- LGT-178 VT Land Gains Tax Return (fka LG-2) - **NOT REPRODUCIBLE** for transactions occurring after Dec. 31, 2016
- LGT-179 VT Land Gains Schedules – **NOT REPRODUCIBLE** for transactions occurring after Dec. 31, 2016
- LGT-181 Land Gains Basis Calculation Foreclosure Property – **NOT REPRODUCIBLE** for transactions occurring after Dec. 31, 2016
- PTT-172 VT Property Transfer Tax Return (fka PT172) - **NOT REPRODUCIBLE** for transactions occurring after Dec. 31, 2016

- PTT-175 Additional Transferors and Transferees (fka PT-172B and PT-172S) - **NOT REPRODUCIBLE** for transactions occurring after Dec. 31, 2016
- PTT-173 Property Transfer Tax Payment Voucher (fka PT-173)- **NOT REPRODUCIBLE** for transactions occurring after Dec. 31, 2016
- RW-171 Vermont Withholding Tax Return for Transfer of Real Property (Rev. 10/14)

**Other Scanned forms.**

- CT-640 Wholesale Cigarette Dealer Report (Rev. 08/16)
- CT-642 Cigarette Tax Stamp Order (Rev. 06/15)
- E-1 (Rev. 6/09) Estate Tax Return for deaths occurring after Dec. 31, 2004 and before Jan. 1, 2009
- E-1 (Rev. 8/09) Estate Tax Return for deaths occurring after Dec. 31, 2001 and before Jan. 1, 2005
- \*E-1 (Rev. 6/16) Estate Tax Return for deaths occurring after Dec. 31, 2008 and before Jan. 1, 2016.
- \*EST-191 Estate Tax Return for estates of decedents who died after Dec. 31, 2015. (Rev. 06/16)
- ES-164 Extension of Time to File Vermont Estate Tax Return (Rev. 06/14)
- \*MBT-605 Malt Beverage Tax Return (fka MB-1) (Rev. 06/16)
- \*REF-620 Application for Refund of VT Sales & Use Tax or Meals & Rooms Tax (fka SMWA-1) (Rev. 09/16)
- SU-452 Vermont Use Tax Return (Rev. 05/09)
- \*SWT-608 Franchise Tax on Waste Facilities (fka WF-1) (Rev. 08/15)
- TB-1 Vermont Wholesale Tobacco Dealer Report (Rev. 06/10)
- TO-641 Wholesale Tobacco Dealer Report (fka TB-1) (Rev. 06/15)
- \*VBT-606 Vinous Beverage Tax Return (fka VB-1) (Rev. 06/16)

**Non-Scanned forms.**

- 8879-VT 2016 Vermont Individual Income Tax Declaration for Electronic Filing (Submit to Tanya Perry, e-file coordinator)
- CT-5 Wholesale Cigarette and Tobacco Distributor License Application (Rev. 03/12)
- \*E2A Vermont Estate Tax Information and Application for Tax Clearance (Rev. 09/16)
- Form 176 Statement of Claimant to Refund Due on Behalf of Deceased Taxpayer (Rev. 4/12)
- HC201P Pharmacy Programs Application – Contact Tammy Sink, VT Department for Children and Families, at 802-871-3245 or email [tammy.sink@vermont.gov](mailto:tammy.sink@vermont.gov) to receive approval for this form.
- \*HS-122W Vermont Homestead Declaration WITHDRAWAL
- Lifeline Application for Lifeline Telephone Service – Contact Tammy Sink, VT Department for Children and Families, at 802-871-3245 or email [tammy.sink@vermont.gov](mailto:tammy.sink@vermont.gov)
- PA-1 Special Power of Attorney (Individual, Business Estate and Trust) (Rev. 09/13)

|       |   |
|-------|---|
| S-3   | Vermont Sales Tax Exemption Certificate for Resale and Exempt Organizations (Rev. 09/13)  |
| S-3A  | Vermont Sales Tax Exemption Certificate for Agricultural Fertilizers, Pesticides, Machinery & Equipment (Rev. 07/16)  |
| S-3C  | Vermont Sales Tax Exemption Certificate for Contractors (Rev. 09/13)  |
| S-3E  | Vermont Sales Tax Exemption Certificate for Net Metering, Home or Business Energy Systems or Solar Hot Water Systems. (Rev. 09/14)  |
| S-3F  | Vermont Sales Tax Exemption Certificate for Fuel or Electricity (Rev. 05/03)  |
| S-3M  | Vermont Sales Tax Exemption Certificate for Manufacturing, Publishing, Research & Development, or Packaging (Rev. 05/03)  |
| S-3T  | Vermont Sales Tax Exemption Certificate for Dental – Purchases of Toothbrushes, Floss and Similar Items of Nominal Value to be Given to Patients for Treatment (Rev. 07/12) |
| S-3V  | Vermont Sales Tax Exemption Certificate for Registrable Motor Vehicles Other Than Cars and Trucks (Rev. 05/03)  |
| W-4VT | Vermont Employee’s Withholding Allowance Certificate (Rev. 12/01)   |

**Discontinued forms**

|         |  |
|---------|--|
| PT-172B | Property Transfer Tax Return Additional Buyers Sheet (Rev. 08/13)  |
| PT-172S | Property Transfer Tax Return Additional Sellers Sheet (Rev. 08/13) |



**2016 LETTER OF INTENT  
TO PRODUCE VERMONT SUBSTITUTE TAX FORMS**

As a duly appointed representative of \_\_\_\_\_, I hereby state my intent to abide by the policies, procedures and guidelines published by the Vermont Department of Taxes concerning the development of substitute forms. Specifically, I agree to:

- ... Meet the processing specifications in the “Substitute Forms Policy” and the “Scanband Specifications” for any substitute tax forms developed by the above company.
- ... Submit all forms for approval by the designated due dates (see page 14 for details).
- ... **Include ONLY APPROVED FORMS as part of any software package release.**
- ... Submit substitute forms to the Vermont Department of Taxes for review and written approval prior to releasing any Vermont substitute forms or any products that produce such forms to customers or clients.
- ... Proofread substitute forms against FINAL Department forms before submitting for approval.
- ... Notify the Department and our customers immediately if computation errors or other variable data errors are found and corrected.
- ... Notify our customers of the minimum computer hardware needed to produce adequate copies of the approved substitute tax forms.
- ... Place our software developer code on all pages of substitute forms.
- ... Authorize the Vermont Department of Taxes to include the name of our company in various public information materials designed to inform practitioners and the public about software developers who have complied with the specifications for reproducing tax forms.

---

Signature

Date

---

Printed Name

Title

Please submit both pages of your completed Letter of Intent **by Nov. 1, 2016** to:

Ann Lane, Vendor Liaison  
Vermont Department of Taxes  
133 State Street  
Montpelier, VT 05633-1401  
[ann.lane@vermont.gov](mailto:ann.lane@vermont.gov)

**Important:** Your form(s) will not be reviewed or tested until this Letter of Intent has been received.

We plan to reproduce the following Vermont tax forms for the 2016 tax year:

Company Name: \_\_\_\_\_

Contact Person: \_\_\_\_\_ Email: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Fax Number: \_\_\_\_\_

VT 2-digit Vendor ID \_\_\_\_\_ NACTP 4-digit Vendor ID: \_\_\_\_\_

Product Name(s): \_\_\_\_\_

**SCANNED FORMS**

Due Date Jan. 1, 2017

- INC Subset 1** (IN-111, IN-112, IN-113, IN-116, IN-117, IN-119, IN-153, IN-155)
- INC Subset 2** (IN-114)
- INC Subset 3** (HS-122, HI-144)<sup>1</sup>
- INC Subset 4** (PR-141, HI-144)<sup>1</sup>
- INC Subset 5** (IN-151)
- INC Subset 6** (IN-152 with worksheets)
- INC Subset 7** (IN-152A with worksheets)

- CO/BI Subset 1** (BA-403)
- CO/BI Subset 2** (CO-414)
- CO/BI Subset 3** (WH-435)
- CO/BI Subset 4** (BI-470)
- CO/BI Subset 5** (BI-476, BA-406, BA-404)<sup>2, 3</sup>
- CO/BI Subset 6** (BI-471, BI-472, BI-473, K-1VT, BA-402, BA-404, BA-406)<sup>2, 3</sup>
- CO/BI Subset 7** (CO-411, BA-402, BA-404, BA-405, BA-410; unitary specific: CO-419, CO-420, CO-421)<sup>2, 4</sup>
- CO/BI Subset 8** (CO-422)

- FIT Subset 1** FIT-161, FIT-162, FIT-166, FIT-167, K1VTF, FIT-160
- FIT Subset 2** FIT-165
- FIT Subset 3** FIT-168

**SCANNED FORMS, CONT.**

Due Date Nov. 15, 2016

- BR-400<sup>5</sup>
- MRT-441<sup>5</sup>
- REF-620<sup>5</sup>
- SUT-451<sup>5</sup>
- WHT-430<sup>5</sup>
- WHT-434<sup>5</sup>
- WHT-436<sup>5</sup>

**NON-SCANNED FORMS**

Due Date Jan. 1, 2017

- E2A
- HS-122W

<sup>1</sup> Form HI-144 must be submitted with each subset (INC Subsets 3 & 4)

<sup>2</sup> Forms BA-402 and BA-404 must be submitted with each subset (CO/BI Subsets 5, 6 & 7)

<sup>3</sup> Form BA-406 must be submitted with each subset (CO/BI Subsets 5 & 6)

<sup>4</sup> CO-419, CO-420, CO-421 only need to be submitted if Unitary filings are supported.

<sup>5</sup>Contact Ann Lane for "Business Specifications" for data formatting and placement of these forms.