

Vermont Department of Taxes
TECHNICAL BULLETIN

TAX: **ALL**

TB-04

SUBJECT: SUBSTITUTE FORMS REQUIREMENTS

STATUTORY REFERENCE: 32 V.S.A. § 3201(A)(6)

ISSUED: 6/26/96

The Commissioner of Taxes is authorized to determine the form in which returns and reports shall be filed. 32 V.S.A. § 3201(a)(6).

In order to ensure that all returns and reports filed with the Department may be captured and maintained through scanning and imaging technology, returns must be:

- (1) on forms which the Department designs and distributes to taxpayers and tax preparers; or
- (2) clear black and white photocopies of official Department forms; or
- (3) authorized by the Department prior to usage.

To be authorized prior to usage, substitute forms must comply with such substitute forms requirements as the Department from time to time develops.

Returns or reports on forms which are not within one of the above categories may be rejected and considered unfiled by the Department.

Mary L. Bachman
General Counsel

Approved:

Edward W. Haase
Commissioner of Taxes