



Registration for Substitute Forms Approval

This agreement must be completed by computerized tax processors, tax software developers, commercial printers and others who develop substitute copies of official Iowa tax forms as stated in the Iowa Administrative Code 701.8.3, "Substitution of Official Forms."

If more than one person is responsible for tax forms, each person must complete this registration form. Complete and mail this form to Substitute Forms Approval, TIM Division, Iowa Department of Revenue, P.O. Box 10460, Des Moines IA 50306-0460 or fax it to 515/242-6040, Attn Substitute Forms Approval.

The Department intends to present **on its Web site** (www.state.ia.us/tax/forms/taxsoft/taxsoft.html) forms which are in varying degrees of development. It is the user's responsibility to recognize that forms may change substantially.

I am a representative of _____ and am authorized to agree to and answer the following on behalf of the above-named company.

Our company will (check all that apply):

- ☐ Develop substitute copies of official Iowa tax forms using our tax software programs.
- ☐ Develop tax software programs to be used with substitute copies of official Iowa tax forms developed by another company. That company's name is _____
- ☐ Develop substitute copies of official Iowa tax forms for other companies to use with their tax software programs.
- ☐ Reproduce substitute copies of official Iowa tax forms for publications in a paper format, only.

Specifically, our company agrees to:

1. Request approval of substitute copies of official Iowa tax forms based on final versions *only* (not preliminary drafts) of Iowa forms.
2. Use only final approved versions of official Iowa tax forms to prepare returns for filing, not preliminary drafts.
3. Distribute only final approved versions of official Iowa tax forms to the public.
4. Use as master copies only those official Iowa tax forms found on the software developers secure area on the Department's Web site.
5. Submit to the Iowa Department of Revenue, Technology and Information Management Division, substitute Iowa tax forms prior to their release to customers or clients for approval.
6. When notified by TIM, correct errors and notify customers or clients of the corrections.
7. Allow the Iowa Department of Revenue to include the name of our company in various public information material designed to inform tax practitioners and the public about vendors who have agreed, complied, or failed to comply with the Department's policies, procedures, guidelines and specifications regarding substitute Iowa tax forms.
8. Include a 3-digit alpha code that signifies your company on all Iowa forms. For example, Iowa Department of Revenue might be represented by IDR or DOR. This 3-digit designation allows Revenue to identify which substitute forms are being submitted to our department. Please list the code you will be using in the appropriate space below.

Name of the company	Name of person to contact about forms (please print)	
Street address	Signature of contact person	Date
City, state, ZIP code	Three-digit Company Identification Code	
Telephone number		
Fax number	FOR OFFICE USE ONLY	
E-mail address	Company identification code:	
	Company password to Web site:	

Iowa Substitute Forms Check List

Check all forms for which you will be personally responsible.

INCOME TAX: INDIVIDUAL

- ☐ ALL FORMS LISTED BELOW
- ☐ 41 011 ... IA 8453 Declaration for Electronic Filing
- ☐ 41 019 ... IA 8453-OL
- ☐ 41 080 ... IA 1040A Return only - Short Form
- ☐ 41 119 ... IA 1040A Instructions only - Short Form
- ☐ 41 025 ... 1040 A Tax Tables
- ☐ 41 027 ... Counties, School District Numbers and Rates
- ☐ 41 143 ... WebFile worksheet
- ☐ 41 144 ... TeleFile worksheet
- ☐ 41 137 ... IA 1040-V Tax Payment Voucher
- ☐ 41 001 ... IA 1040 Return only - Long Form
- ☐ 41 002 ... IA 1040 Instructions only - Long Form
- ☐ 41 104 ... IA-104 Itemized Deductions Worksheet
- ☐ 41 004 ... IA Schedules A/B
- ☐ 41 130 ... IA 130 Out-of-State Tax Credit
- ☐ 41 126 ... IA 126 Nonresident/Part-Year Form w/instr.
- ☐ 41 026 ... 1040 Tax Tables
- ☐ 78 914 ... Tax Rate Schedule
- ☐ 41 006 ... 1040C Composite Return
- ☐ 41 128 ... IA 128 Research Activities Credit
- ☐ 41 132 ... IA 132 Cow/Calf Refund
- ☐ 41 133 ... IA 133 New Jobs Credit
- ☐ 41 134 ... IA 134 S Corp Refund
- ☐ 41 127 ... IA 2440 Disability Income Exclusion
- ☐ 41 005 ... IA4136 Computation of Motor Fuel Tax Credit
- ☐ 41 131 ... IA 6251 Minimum Tax Computation
- ☐ 41 135 ... IA 6251B Balance Sheet
- ☐ 41 009 ... IA 8801 Credit
- ☐ 41 123 ... Net Operating Loss Worksheet
- ☐ 41 122 ... IA 1040X
- ☐ 45 002 ... IA 1040ES Estimated Tax Coupons Only
- ☐ 45 009 ... IA 1040ES Estimated Tax Instructions Only
- ☐ 45 007 ... IA 2210 Underpayment of Est. Tax by Indiv.
- ☐ 45 011 ... IA 2210 Schedule A1
- ☐ 45 008 ... IA 2210F Underpay of Est. Tax by Farmers/Fishers
- ☐ 45 504 ... Request for Copy of Tax Return

INCOME TAX: CORPORATION

- ☐ ALL FORMS LISTED BELOW
- ☐ 42 030 ... IA 1120A Tax Return - Short Form w/instr.
- ☐ 42 019 ... Tax Payment Voucher
- ☐ 42 001 ... IA 1120 Tax Return only - Long Form
- ☐ 42 002 ... IA 1120 Instructions only - Long Form
- ☐ 42 020 ... Schedules F/G
- ☐ 42 021 ... Schedule H
- ☐ 42 022 ... Schedules I/J [IA 851]
- ☐ 42 024 ... IA 1120X
- ☐ 42 026 ... IA 1139 Refund Due to Carryback of Losses
- ☐ 42 004 ... IA 1120S Return only
- ☐ 42 005 ... IA 1120S Instructions only
- ☐ 45 004 ... IA 1120ES Estimated Tax
- ☐ 45 006 ... IA 2220 Underpayment of Estimated Tax

INCOME TAX: PARTNERSHIP

- ☐ ALL FORMS LISTED BELOW
- ☐ 41 016 ... IA 1065/Schedule K-1 Return only
- ☐ 41 017 ... IA 1065 Instructions only

INCOME TAX:

FRANCHISE - FINANCIAL INSTITUTIONS

- ☐ ALL FORMS LISTED BELOW
- ☐ 43 001 ... IA 1120F Return only
- ☐ 43 008 ... IA 1120F Instructions only
- ☐ 43 009 ... Tax Payment Voucher
- ☐ 43 002 ... IA 4626 and IA 8827
- ☐ 43 006 ... Estimated Tax Vouchers
- ☐ 45 006 ... IA 2220 Underpayment of Estimated Tax

WITHHOLDING TAX

- ☐ ALL FORMS LISTED BELOW
- ☐ 44 019 ... IA W4
- ☐ 44 020 ... IA W4-P Withholding for Pension or Annuity
- ☐ 44 016 ... Illinois Resident-Nonresidency Exemption
- ☐ 44 001 ... Withholding Tax Guide
- ☐ 44 105 ... Withholding Payment Voucher

SALES TAX

- ☐ ALL FORMS LISTED BELOW
- ☐ 31 089 ... Monthly Deposit Return and Instructions
- ☐ 31 004 ... Quarterly Return
- ☐ 31 010 ... Annual Return
- ☐ 79 106 ... Rate Charts
- ☐ 35 002 ... Construction Contractor's Statement
- ☐ 35 003 ... Construction Contract Claim for Refund
- ☐ 31 014 ... Exemption Certificate
- ☐ 31 113 ... Exemption Certificate for Energy Used in Processing and Agriculture
- ☐ 31 090 ... Monthly Return w/dependent taxes
- ☐ 31 091 ... Quarterly Return w/dependent taxes
- ☐ 31 092 ... Annual Return w/dependent taxes

RETAILER'S/CONSUMER'S USE TAXES

___ ALL FORMS LISTED BELOW

- ___ 32 004 ... Consumer's Use Tax Return
- ___ 32 019 ... Retailer's Monthly Deposits/Return/
Instructions
- ___ 32 001 ... Retailer's Quarterly Return
- ___ 32 003 ... Retailer's Annual Return

INHERITANCE TAX

___ ALL FORMS LISTED BELOW

- ___ 60 008 ... IA 706 Return only
- ___ 60 066 ... IA 706 Instructions only
- ___ 60 002 ... Schedule A
- ___ 60 003 ... Schedule B
- ___ 60 004 ... Schedule C
- ___ 60 082 ... Schedule D
- ___ 60 005 ... Schedule E
- ___ 60 006 ... Schedule F
- ___ 60 073 ... Schedule G/H
- ___ 60 083 ... Schedule I
- ___ 60 084 ... Schedule J
- ___ 60 085 ... Schedule K
- ___ 60 086 ... Schedule N
- ___ 60 014 ... Consent and Waiver of Lien
- ___ 60 027 ... Application for Extension of Time to File
- ___ 60 061 ... Tax Rate Schedule
- ___ 60 038 ... Election and Application for Deferral
- ___ 60 047 ... Application for Release of Inheritance Tax Lien
- ___ 60 028 ... Joint Account Report Form

FIDUCIARY TAX

___ ALL FORMS LISTED BELOW

- ___ 63 001 ... IA 1041 Return only
- ___ 63 002 ... IA 1041 Instructions only
- ___ 63 007 ... Income Tax Payment Voucher
- ___ 41 142 ... IA 6478 Ethanol Blended Gasoline Income Tax
Credit
- ___ 42 034 ... IA 3468 Investment Tax Credit

PROPERTY TAX

___ ALL FORMS LISTED BELOW

- ___ 54 130 ... Rent Reimbursement Claim form only
- ___ 54 131 ... Rent Reimbursement Claim instructions only
- ___ 54 001 ... Property Tax Credit Claim form only
- ___ 54 002 ... Property Tax Credit Claim instructions only
- ___ 54 014 ... Mobile Home Owner Application w/instructions
- ___ 54 036 ... Special Assessment Credit Claim w/instructions

MOTOR FUEL TAX

___ ALL FORMS LISTED BELOW

- ___ 80 001 ... License Application
- ___ 80 005 ... Refund Application
- ___ 80 011 ... Eligible Purchaser Application
- ___ 81 010 ... Monthly Return, form only
- ___ 81 011 ... Monthly Return, instructions only
- ___ 81 015 ... Supplier Schedule of Disbursements w/instr.
- ___ 81 020 ... LPG/CNG Return, form only
- ___ 81 021 ... LPG/CNG Return, instructions only
- ___ 81 022 ... LPG Dealer User Report for Meter Readings w/
instructions
- ___ 81 023 ... LPG Consolidated Schedule L2 with instructions
- ___ 83 010 ... Terminal Report
- ___ 83 015 ... Schedule 4A
- ___ 83 020 ... Common and Contract Carrier Report
- ___ 83 021 ... Common and Contract Carrier Report/Deliveries
- ___ 84 025 ... LPG Exemption Certificate
- ___ 84 050 ... FTA Product Codes
- ___ 87 002 ... Environmental Protection Charge Qtrly. Return
- ___ 90 302 ... Agreement for Electronic Funds Transfer (EFT)
- ___ 85 030 ... Info on Motor Fuel Tax Refund Claims
- ___ 90 030 ... App for Direct Deposit of MF Tax Refunds

OTHER

___ ALL FORMS LISTED BELOW

- ___ 78 005 ... Iowa Business Tax Registration
- ___ 14 101 ... Power of Attorney
- ___ 92 033 ... Change, Correction, Cancellation of Tax Permit
- ___ 22 009 ... IA 843 Claim for Refund

CIGARETTE AND TOBACCO

___ ALL FORMS LISTED BELOW

- ___ 70 014 ... Application for Retail Cigarette Permit
- ___ 70 015 ... Annual Application for Cig/Tob Tax Permit
- ___ 70-031 .. Bond Form
- ___ 70 017 ... Cigarette Tax Report (in-state distributors)
- ___ 70 018 ... Cigarette Tax Report (out-of-state distributors)
- ___ 70 022 ... Monthly Return Tobacco Products (in-state distr.)
- ___ 70 023 ... Minimum Legal Price List
- ___ 70 024 ... Monthly Return Schedule I & II
- ___ 70 025 ... Monthly Return Schedule III
- ___ 70 026 ... Monthly Return Tobacco Products (out-of-state
distr.)
- ___ 70 039 ... Refund Claim for Cigarettes Returned to Manuf.
- ___ 70 044 ... Iowa Cigarette Tax Stamp and/or Meter Impression
- ___ 70 057 ... Refund Claim for Permit Fees, Losses, Tob.Taxes

CHAPTER 8
FORMS AND COMMUNICATIONS
[Prior to 12/17/86, Revenue Department[730]]

701-8.3(17A) Substitution of official forms. This rule is to provide guidance for the use of other than official forms, whether they use paper, are computer-generated, or are created using other media for communication. Approval shall be obtained prior to use of computer forms, replacement forms, reproduced forms, facsimile forms, or any other forms not designed by the department. The director reserves the right to make changes to forms when needed without prior notification to users of forms. The director also reserves the right to require use of official forms in communications with the department concerning tax administration or other matters.

8.3(1) *Types of substitute forms.* Many types of forms may, upon approval, be substituted for official forms. Descriptions of a partial list follow.

- a. Reproduced forms.* Reproduction (photocopy reprinting) of Iowa tax forms may be accomplished without prior approval of the department provided the following conditions are met:
 - (1) There is no variation from the official copy or format provided by the department, including reduction and enlargement or other format specification.
 - (2) Reprinting, copying, or reproduction of the form is not prohibited by another rule within this chapter.
 - (3) Reprinting or reproduction of the form does not vary from criteria stated elsewhere in this chapter.
- b. Replacement forms.* Replacement forms are forms which are retypeset, produced by imagery, or otherwise replicated using the department official form as a model. These forms may include facsimiles of department forms that have been modified by the addition of pin-feeds, line enlargements, copy deletion, or any other modifications. All replacement forms must be submitted to the department for approval prior to use.
- c. Computer-generated forms.* Computer-generated forms are forms that are created in their entirety, including layout, by the computer. These forms must be a facsimile of the official form that it is meant to replace. Also, computer-generated forms must have prior approval of the department before the form will be accepted for processing.
- d. Federal forms.* Federal forms, or their alternates, do not require prior approval for use provided the form is approved for federal use and Iowa tax instructions or other administrative instructions authorize or require the use of federal forms in lieu of official Iowa forms.
- e. Magnetic tape, diskette, and electronic reporting.* Any use of magnetic tape, diskettes, or any electronic transmission in other than official form requires prior approval of the department.

8.3(2) *Approval of substitute forms.* Prior approval of substitute forms may be obtained by writing Technology and Information Management Division, P.O. Box 10460, Des Moines, Iowa 50306, by telephoning (515)281-5687, or by faxing (515)242-6040. Fax communication to the department of approval requests are acceptable only in limited circumstances because approval of substitute paper document forms requires receipt by the department of a sample of the actual substitute form before approval can be provided. Normally, approval will be granted for use of substitute forms for one year only. If doubt exists about the need for approval of a particular substitute form, the form should be submitted for consideration.

8.3(3) *Failure to obtain required approval.* Other than official or approved forms filed with the department may be returned at the discretion of the director.

8.3(4) *Forms that may not be reproduced.* Certain forms supplied by the department shall not be duplicated or reproduced because of special processing requirements for the forms. These forms will normally have an optical scan line with special characters or print to ensure that automated processing equipment accurately credits the proper accounts. Exceptions to allow reproduction may occur on a limited basis with the consent of the department. The requestor must demonstrate compatibility with and meet all requirements and standards of the department to ensure proper and accurate processing of the form by the department. The department, at its option, may provide an explanation as to why a form is not acceptable, but is not required to do so. Forms that may not be reproduced, except as provided for above, include but are not limited to:

- a. Sales/use tax returns.*
- b. Withholding tax returns.*
- c. Annual withholding verified summary of payments forms.*
- d. Department-generated accounts receivable notices.*

8.3(5) *General information.* The following general information is applicable to all reproduced, replacement, or computer-generated forms:

- a. Paper.* Paper must be of at least equal quality to stock used by the department for official forms. Carbon interleaf or carbonless paper is prohibited for all forms. Colored paper should not be used for forms substituting for official paper forms unless paper used is of the identical color of an official paper form.
- b. Ink and imaging material.* Black ink or black imaging material should be used in the printing or duplication of all substitute forms using paper.
- c. Size.* Reproduced or computer-generated paper forms must be the same size as the official form.
- d. Legibility.* All forms must have a high standard of legibility.
- e. Distinctive markings and symbols.* Some official forms contain distinctive symbols. These symbols must be reproduced on other than official forms (i.e., deltas ▲).
- f. Labels.* Preprinted labels furnished by the department should be affixed to returns submitted to the department.
- g. Accuracy of reproduction.* Forms submitted for approval should be a facsimile of the official form. No variation from the official form will be allowed for forms which are identified as returns.

This rule is intended to implement Iowa Code paragraph 17A.3(1)"b."