

D-400 - Individual Income Tax Return (Edition Date: 10-21-11)

Changes for the Year:

The revision date was updated. Tax year reference throughout the form was updated to the current year. Line reference numbers were updated throughout the form to accommodate the line changes. Line geometry and the Barcode was updated to reflect the current year changes.

Page 2, Surtax was eliminated therefore lines 15 and 16 were removed, so line reference numbers were updated. Line 48 is now 48a-48d. 2010 is on line 48c. Line 49 is a new line "Adjustment for section 179 expense deduction added back in 2010".

Line 51 is a new line for "adjustment for absorbed Non- ESB NOL".

NOTE: The fiscal year beginning date must have "11" hard coded for the year. This is the only part of the fiscal year date format that should be hard coded to prohibit other tax years from being entered.

Requirements:

Barcode

The barcode must read 70201xx013. Replace (xx) with your two-digit Software Developer Identification Number.

Placement of barcode: Align between Row 22, Column 75 - 79 and Row 37, Column 75 - 79. Print the number either stacked or vertically to the right of the barcode.

Line Geometry

All horizontal lines must be reproduced at the position designated on the form layout.

Placement of Variable Data

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
7	Fiscal Year Beg.	34	8	41	Numeric; No Punctuation Starting Date. Ex. 01 31 11 11 must be hard coded
7	And Ending	53	8	60	Numeric; No Punctuation Ending Date. Ex. 12 31 11
21	Filing Status	6	2	7	FS
21	Filing Status	10	1	10	Numeric; 1 - 5 1: Single 2: Married Filing Jointly 3: Married Filing Separately 4: Head of Household 5: Widow(er) with Dep. Child

21	Exemptions Claimed	13	2	14	EX
21	Exemptions Claimed	17	2	18	Numeric Enter No. of Exemptions Claimed
21	Paid Preparer	21	2	22	PP
21	Paid Preparer	25	1	25	Alpha; Y or N Y: Yes N: No
21	Deceased T/P	28	2	29	DT
21	Deceased T/P	32	1	32	Alpha; Y or N Y: Yes N: No
21	Out of Country	35	2	36	OC
21	Out of Country	39	1	39	Alpha; Y or N Y: Yes N: No
21	Non-Resident T/P	42	3	44	NRT
21	Non-Resident T/P	47	1	47	Alpha; Y or N Y: Yes N: No
21	Part-Year T/P	50	3	52	PYT
21	Part-Year T/P	55	1	55	Alpha; Y or N Y: Yes N: No
21	T/P Public Camp Fund	58	3	60	PCT
21	T/P Public Camp Fund	63	1	63	Alpha; Y, N or Blank Y: Yes N: No
21	T/P Pol. Parties Financing Fund	66	3	68	PFT
21	T/P Pol. Parties Financing Fund	71	1	71	Numeric; 0, 1, 2, 3,4 0: No Contribution 1: Democratic 2: Republican 3: Libertarian 4: Unspecified

23	T/P Last Name	6	4	9	Alpha; See Section I, Page 8 1 st four characters of last name.
23	Address	13	4	16	Alphanumeric; See Section I, Page 8 1 st four characters of address
23	Zip Code	20	5	24	Numeric; 5-digit zip code
23	Deceased Spouse	28	2	29	DS

23	Deceased Spouse	32	1	32	Alpha; Y or N Y: Yes N: No
23	Executor/Administrator	35	2	36	EA
23	Executor/Administrator	39	1	39	Alpha; Y or N Y: Yes N: No
23	Non-Resident Spouse	42	3	44	NRS
23	Non-Resident Spouse	47	1	47	Alpha; Y or N Y: Yes N: No
23	Part-Year Spouse	50	3	52	PYS
23	Part-Year Spouse	55	1	55	Alpha; Y or N Y: Yes N: No
23	Spouse P. Camp Fund	58	3	60	PCS
23	Spouse P. Camp Fund	63	1	63	Alpha; Y, N or Blank Y: Yes N: No
23	Spouse Pol. Parties Financing Fund	66	3	68	PFS
23	Spouse Pol. Parties Financing Fund	71	1	71	Numeric; 0, 1, 2,3, 4 0: No contribution 1: Democratic 2: Republican 3: Libertarian 4: Unspecified
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25	T/P First Name	6	15	20	Alpha
25	T/P Middle Initial	23	1	23	Alpha
25	T/P Last Name	26	20	45	Alpha; See Section # 1. Page 8
25	T/P SSN	48	9	56	Numeric; No dashes Print number consecutively
25	Amended Return	66	2	67	AR
25	Amended Return	71	1	71	Alpha; Y or N Y: Yes N: No
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27	Spouse First Name	6	15	20	Alpha
27	Spouse Middle Initial	23	1	23	Alpha
27	Spouse Last Name	26	20	45	Alpha; See Section # 1. Page 8
27	Spouse SSN	48	9	56	Numeric; No dashes

Print number consecutively

27	State	61	2	62	Alpha
27	Zip code	65	5	69	Numeric; 5-digit zip code

29	Address	6	35	40	Alphanumeric
29	Apartment #	43	5	47	Alphanumeric
29	City	50	20	69	Alpha

31	Federal AGI	6	3	8	AGI
31	Federal AGI	11	9	19	Numeric, "-"
31	Line 20C	22	3	24	20C
31	Line 20C	27	8	34	Numeric
31	Line 27	37	2	38	27
31	Line 27	41	8	48	Numeric
31	Line 39	53	2	54	39
31	Line 39	58	8	65	Numeric

33	Line 06	6	2	7	06
33	Line 06	11	9	19	Numeric, "-"
33	Line 20D	22	3	24	20D
33	Line 20D	27	8	34	Numeric
33	Line 28	37	2	38	28
33	Line 28	41	8	48	Numeric
33	Line 40	53	2	54	40
33	Line 40	58	8	65	Numeric

35	Line 07	6	2	7	07
35	Line 07	12	8	19	Numeric
35	Line 21	22	2	23	21
35	Line 21	32	3	34	Numeric
35	Line 30	37	2	38	30
35	Line 30	41	8	48	Numeric

35	Line 42	53	2	54	42
35	Line 42	58	8	65	Numeric
37	Line 09	6	2	7	09
37	Line 09	12	8	19	Numeric
37	Line 22	22	2	23	22
37	Line 22	27	8	34	Numeric
37	Line 31	37	2	38	31
37	Line 31	41	8	48	Numeric
37	Line 43	53	2	54	43
37	Line 43	58	8	65	Numeric
39	Line 15	6	2	7	15
39	Line 15	12	8	19	Numeric
39	Line 24A	22	3	24	24A
39	Line 24A	27	8	34	Numeric
39	Line 32	37	2	38	32
39	Line 32	41	8	48	Numeric
39	Line 44	53	2	54	44
39	Line 44	58	8	65	Numeric
39	Line 48D	68	3	70	48D
39	Line 48D	73	8	80	Numeric
41	Line 17	6	2	7	17
41	Line 17	12	8	19	Numeric
41	Line 24B	22	3	24	24B
41	Line 24B	27	8	34	Numeric
41	Line 34	37	2	38	34
41	Line 34	41	8	48	Numeric
41	Line 45	53	2	54	45
41	Line 45	58	8	65	Numeric
41	Line 49	68	2	69	49
41	Line 49	73	8	80	Numeric
43	Line 19A	6	3	8	19A

43	Line 19A	12	8	19	Numeric
43	Line 24C	22	3	24	24C
43	Line 24C	27	8	34	Numeric
43	Line 35	37	2	38	35
43	Line 35	41	8	48	Numeric
43	Line 46	53	2	54	46
43	Line 46	58	8	65	Numeric
43	Line 50	68	2	69	50
43	Line 50	73	8	80	Numeric

45	Line 19B	6	3	8	19B
45	Line 19B	12	8	19	Numeric
45	Line 24D	22	3	24	24D
45	Line 24D	27	8	34	Numeric
45	Line 36	37	2	38	36
45	Line 36	41	8	48	Numeric
45	Line 47	53	2	54	47
45	Line 47	58	8	65	Numeric
45	Line 51	68	2	69	51
45	Line 51	73	8	80	Numeric

47	Line 20A	6	3	8	20A
47	Line 20A	12	8	19	Numeric
47	EU	22	2	23	Exception to Underpayment
47	EU	34	1	34	A, F, or Blank
47	Line 37	37	2	38	37
47	Line 37	41	8	48	Numeric
47	Line 48A	53	3	55	48A
47	Line 48A	58	8	65	Numeric
47	Line 52	68	2	69	52
47	Line 52	73	8	80	Numeric

49	Line 20B	6	3	8	20B
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49	Line 20B	12	8	19	Numeric
49	Line 25	22	2	23	25
49	Line 25	27	8	34	Numeric
49	Line 38	37	2	38	38
49	Line 38	41	8	48	Numeric
49	Line 48B	53	3	55	48B
49	Line 48B	58	8	65	Numeric
49	Line 54	68	2	69	54
49	Line 54	72	9	80	Numeric, "--"
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51	Taxpayer Number	6	2	7	TN
51	Taxpayer Number	10	10	19	Numeric; 10 digits required Or Blank: No zero's.
51	Preparer Number	22	2	23	PN
51	Preparer Number	26	10	35	Numeric; 10 digits required Or Blank: No zero's.
51	Paid Preparer	38	2	39	PP
51	Paid Preparer	42	9	50	Alphanumeric
51	Line 48C	53	3	55	48C
51	Line 48C	58	8	65	Numeric
51	Line 55	68	2	69	55
51	Line 55	72	9	80	Numeric, "--"
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53	Refund Due	34	8	41	Numeric
53	Payment Due	57	8	64	Numeric