

## **Specifications and Approval Procedures for the Reproduction of the New Mexico Employer's Quarterly Wage, Withholding and Workers' Compensation Fee Report**

Before you begin reproducing New Mexico tax forms, please read the *General Specifications and Approval Procedures for the Reproduction of New Mexico State Tax Forms*. The document can be found on our web site at [www.tax.newmexico.gov](http://www.tax.newmexico.gov), click on Forms and select Software Developers.

Form vendors and software developers who propose to reproduce, develop, distribute and/or use New Mexico tax forms must receive approval to generate any *substitute*<sup>1</sup> New Mexico State Tax report. A substitute report must meet the requirements of the New Mexico Taxation and Revenue Department (TRD) and must be approved prior to release or distribution. TRD reserves the right to reject substitute report forms with poor legibility or reports that do not meet the Department's requirements.

Once approved, additional approvals are not needed until a new version of the report or specifications is released. Software developers and form vendors are responsible for ensuring that they are using the most current version of the report, instructions and specifications.

This, the *Employer's Quarterly Wage, Withholding and Workers' Compensation Fee Report* (TRD-31109), *Form Specifications and Approval Procedures* document describes the layout and report design features and the approval and testing procedures. There is a separate *Form Design Image* provided under separate cover to show how the TRD-31109 forms should look when printed by your software or product. You will need this *Form Specifications and Approval Procedures* document and the *Form Design Images* to develop the *Employer's Quarterly Wage, Withholding and Workers' Compensation Fee Report* (TRD-31109).

The *Form Design Images* identify the placement of the Vendor Code, 3 of 9 Bar Code, the Form Text and the Variable Data. Variable data must be placed within the area specified on the *Form Design Images*. Red boxes and red text may be displayed on the images to indicate where to place certain design features. Do not print the grid, red boxes or red text on your report forms.

The 3 of 9 Bar Code, variable data and form text must be within the area specified on the *Form Design Images*. In addition to the placement of the variable data, the *Form Design Images* also defines the type of characters allowed within a field; any special characters required or excluded within a field; how a field should appear on paper, and the maximum field length.

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<sup>1</sup> A substitute report is any form produced and made available by any entity other than TRD.

You will be provided *Form Design Images* with and without a grid. The grid is used to help guide placement of the information on the page. The non-grid form is available to show you what the final forms should look like.

Reminder: Do not print the grid, red boxes or red text on software vendor report forms.

## DESIGN FEATURES

### VENDOR CODE

The vendor code is a four-digit code identifying the software developer whose application produced the report. The National Association of Computerized Tax Processors (NACTP) assigns vendor codes. If you do not have a NACTP vendor code, contact Gale Kessler at (505) 827-1746 for more information. Your code must be placed within the area specified on the design image. Should a second company be responsible for creating the variable data, their four-digit vendor code may be placed immediately to the right of the first vendor code. The vendor responsible for the creation of the 3 of 9 Bar Code will place its vendor code within the bar code data.

### 3 OF 9 BAR CODE

The 3 of 9 Bar Codes are placed in the upper right-hand corner of TRD 31109, within the area depicted on the *Form Design Image*. The following requirements for the bar code must be followed exactly

Placement: Rows 4, 5, 6, 7 and 8, columns 50-76.

Recommended height is 2/3-inch, Height-to-Length Ratio 1:4

#### **Narrow-Element Width**

The minimum narrow-element width is 0.5mm.

The maximum narrow-element width is 1.25mm.

#### **Wide-Element Width**

The minimum wide-element width is 1 mm.

The maximum wide-element width is 2.5 mm.

#### **Wide-to-Narrow Ratio**

The minimum wide-to-narrow ratio is 2.25:1.

The maximum wide-to-narrow ratio is 3:1.

Inter-character gap must be greater than the size of the narrow element, but no greater than 2.5 times the size of the narrow element. A quarter-inch “quiet zone” in which there is no printing at all must be preserved to the left and right. The 3 of 9 Bar Code is an eight (8)-digit number that identifies the form, sequence and the vendor that produced it. If a second company is responsible for creating the variable data, DO NOT include their four-digit vendor code in the 3 of 9 Bar Code. In this table the last 9999 represents your vendor code.

**Table 1**

<b>Form Name</b>	<b>Display<sup>2</sup></b>	<b>Value</b>
<b>TRD 31109</b>	82269999	<b>82269999</b>

## **FORM TEXT**

The text on your form must be printed verbatim and placement must be positioned within the area specified on the *Form Design Image*. The font type and font size must be similar to the font used on the *Form Design Image*. Abbreviations may be accepted, provided they follow the Tax Form Design Standards and Guidelines set by the NACTP. The guidelines and standards document can be found on the NACTP web page at [www.nactp.org](http://www.nactp.org).

## **VARIABLE DATA**

The field descriptions include the following descriptors to describe what type of characters may be included (or excluded) and the layout of the data required within a field. **Variable data requires exact placement.**

**Variable “9”** - Represents a numeric character (0 through 9) within a field.

**Monetary fields** - When the character “9” is found within a **monetary field**, you must right adjust the numbers; do not pre-fill with zeros; do not include special characters, other than a decimal and a comma before every third left-most digit within the monetary amount. For example, the field definition for a monetary field typically appears as “999,999,999”. If the amount to be entered in the field is \$89,500.00, enter the number as “89,500”. If no entry is required, leave the field blank.

**Date fields** – Each field will indicate the format of the date to be placed in the field. The format will contain the following indicators M = Month, D = Day, C = Century, Y = Year. If no entry is required, leave the field blank.

**Variable “X”** – Represents an alpha/numeric field. Characters may be A through Z (uppercase only), 0 through 9 and the special characters ampersand (&), space ( ), comma (,), hyphen (-), period (.). No other character is allowed within the field. Generally, the field is left justified.

**Maximum field length** - The maximum number of characters within a field is identified on the *Form Design Images*. You may not exceed the number of characters shown on the image for any specific field. The total characters include any required characters, such as commas and a decimal point within a monetary sum.

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<sup>2</sup> Size and Height-to-Length ratios of bar codes in this table are not to specification.

## APPROVAL/TESTING PROCEDURES FOR EMPLOYER'S QUARTERLY WAGE, WITHHOLDING AND WORKERS' COMPENSATION FEE REPORT

Software developers and form vendors who create the Employer's Quarterly Wage, Withholding and Workers' Compensation Fee Report form cannot choose to create an electronically completed substitute form without a 3 of 9 Bar Code (non-scannable).

Once approved, this continuous use scannable form requires Department approval only upon revision of the form.

### APPROVAL SUBMISSION

Scannable substitute forms cannot be submitted after January 25<sup>th</sup> or before May 28<sup>th</sup>. The Department cannot test the scannable features of the forms during this time. If you have not had your form tested, consider using the on-line or bulk filing solution on our web site. Call **Sherin Gonzales Miller at (505) 827-0910** or Gale Kessler at (505) 827-1746 for more details.

To obtain approval of scannable forms, submit a cover letter that includes contact information, an e-mail address, your vendor code, and a list of the submitted forms. Each test packet should include, one set of blank forms, one set with "full-field" filled<sup>3</sup> variable data, and three sets completed with sample<sup>4</sup> variable data printed on the forms.

When scannable forms are received, the scannable features are first tested using our current processing equipment. If the scannable feature does not have the correct content, the form is returned to the vendor without approval. Upon receipt of the form where the scannable feature passes testing, review of placement of the form text and variable data is performed. Content of the form is also reviewed at this time. If more than 3 errors are discovered during this review, the form will be returned without approval. **The software vendor is responsible for proofreading forms.**

Scannable test package must be mailed to:

New Mexico Taxation and Revenue Department  
Revenue Processing Division  
Attention: **Sherin Gonzales Miller**  
Manuel Lujan Sr. Building  
1200 S. St. Francis Drive  
Santa Fe, NM 87505

For more information **contact Sherin Gonzales Miller by phone (505) 827-0910**, fax (505) 827-2505, or Email **[address sherin.gonzales-mil@state.nm.us](mailto:sherin.gonzales-mil@state.nm.us)** or Gale Kessler by phone (505) 827-1746, fax (505) 827-2505 or Email **[address gale.kessler@state.nm.us](mailto:gale.kessler@state.nm.us)**

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<sup>3</sup> "Full-field" filled is a form with a character filling all possible locations and positions for variable data, i.e., "9" for numeric and "X" for alpha/numeric values.

<sup>4</sup> TRD publishes test scenarios for personal income tax only. You must create your test scenarios.

Please send e-mail correspondence to both Sherin Gonzales Miller and Gale Kessler.

**FORMS WILL BE APPROVED ONLY WHEN:**

- The forms are legible and scannable;
- the appearance of the form conforms to the specifications;
- all form text and variable fields are within the area specified;
- the 3 of 9 Bar Code is included on the form; and
- the vendor code is included on the form.

Allow ten days upon receipt by the Department for a response to the first submission of a report.

The Department does not review or approve the logic of specific software programs, nor does the Department confirm the calculations on the forms produced by these programs. The accuracy of the program remains the responsibility of the software developer, distributor or user. However, if the form is approved but a scannable feature on the form fails to follow the published specifications for the scannable feature, then the Department may rescind the approval of the software developer's forms.

Willful noncompliance with the Department's requirements could result in the rescinding of a software developer's forms approval.