

Tax Terms Glossary

Lingo and Jargon

Term	*** Explanation ***
1 Wide Continuous	Overall form size (including pin feed for printer tractor wheels) is 9-1/2" x 11", thus fitting most continuous (tractor feed) printers.
2 Wide Continuous	Overall form size (including pin feed for printer tractor wheels) is 14-7/8" x 11", thus requiring a wider platten/form carriage. Has two form images, one on left side and one on right side.
2-Up Forms	Two forms per page. One image on the top 1/2 of the page, and 1 image on the bottom 1/2 of the page. Standard W-2's and some 1099's are 2 forms per page (ie. W-2, 1099-MISC, B, DIV, R and 5498)
3-Up Forms	Three forms per page. One image on top 1/3 of page, 1 image in the middle 1/3 of page, and 1 image in the bottom 1/3 of the page. Many 1099 forms are 3-Up per page (ie. 1099-A, C, CAP, G, H, INT, and more) See Alternate Format for additional information
Alternate Formats	<p>These are formats that are not the Official IRS approved Standard Layout. Only the Federal IRS and SSA copies must be on the official Standard Layout. Many software companies create layouts specific to their software. These are usually done in a 3-Up or 4-Up format so that all of the employees/recipients copies can be printed at one time on one page.</p> <p>3-Up laser alternate forms have two horizontal cross perf, creating 3 forms (1 in top 1/3, 1 in the middle 1/3, and 1 in the bottom 1/3 of the page). Usually each part is printed for a different filing purpose for the same person. Top may be Copy B for the Recipient to keep for their records, the middle form may be for the recipient to file with their State Tax Return and the bottom copy may be for the recipient to file with their Federal Tax Return. This speeds the printing and processing time.</p> <p>4-Up laser alternate forms are made in a horizontal layout, the entire page split into fourths, again with each part being printed for the same person, with each part being used for a different filing purpose. The 4-Up is also often printed in what is referred to as a BOX format. This is where the entire sheet is split into equal quadrants of 4 square boxes. Again the entire sheet is printed for one recipient, with each quadrant to be used for a different filing purpose. (Recipient to file with State Return, Recipient to file with City/Local Tax Department, Recipient to file with Federal Tax Return and one copy for the Recipient to keep for their records)</p>
Backer	Per Printing Specification from the IRS/SSA each form has some very specific instructions and/or information that must be printed and provided with the forms. This information is usually printed on the reverse side of the part that the instructions refer to. If the information is for the recipient, the information will be printed on the reverse side of the recipients file copy. These instruction are commonly referred to as the backer or backer instructions.
Blank Forms	Forms that may or may not have instructions printed on the back and are ready for data population with compatible software. IRS/SSA printing specifications require that blank forms have perforations.
Bonus Set	Bonus Sets are packages of forms that provide all the forms needed to file for a specified number of employees or recipients, including the necessary Transmittal or Summary form required when submitting paper forms to the IRS and SSA. The BONUS is this set also includes Self-Seal envelopes for mailing the employees/recipients forms.
Continuous Forms	Paper forms designed with pin holes on the left and right edges to feed through Dot-Matrix printers.
Convenience Sets	Convenience Sets are packages of forms that provide all the forms needed to file for a specified number of employees or recipients, including the necessary Transmittal or Summary form required when submitting paper forms to the IRS and SSA.
Eccentric Z-Fold	This is a fold used on 14" Pressure Seal forms. The sheet is folded like a uneven Z, sealing the confidential information on the inside with the last smaller flap forming the outside piece to be addressed for mailing. This type of fold does not require the ability for duplex printing.

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Self-Seal Envelopes	These envelopes were designed to seal when you close the flap. No moisture is required. For a listing of envelopes and guide to which envelope is compatible for each form, see the "Envelope Compatibility Guide"
Forms Designation	Each form has a specific designation or specific filing use. The Federal Copy A is always filed by the employer/payer with the IRS or SSA. For specific designation for the various form types see W-2/1099 Forms Designation/Distribution.
Laser Forms	Forms printed on 20 lb bond paper and cut into sheets 8-1/2" x 11". Printed using Heat Resistant Inks so they can run through laser printers without smudging or smearing. Printers feed one sheet at a time, similar to a copy machine.
Laser Link	A template based software program that allows Employers/Payroll Services/Service Bureaus to create professional tax forms in an efficient user friendly manner. This program allows the use of blank forms (program can print the image of the form as well as the data entered). Note that Federal Copy A forms and Summary/Transmittal forms must be printed on pre-printed forms. This software does have electronic filing capabilities.
Mailer Formats	These forms are designed with the employees forms pre-inserted into a mailer within the forms. Print out your forms, remove the outer employer copies and mail the employees copies. When the employee/recipient receives the mailer, they remove the side tabs and pull out their forms.
Pre-Printed Forms	Forms that have the layout of the forms printed on the page ready for data population.
Pressure Seal Forms	Laser cut sheet forms, printed on 28 lb white ledger paper, with an adhesive around the edges of the form. When forms are run through a pressure seal machine, the pressure causes the miniscule glue capsules to burst, sealing the document securely for privacy. These forms require use of a Pressure Seal Machine.
Reprogramming Necessary	Due to changes made by the IRS or SSA, the format from the previous year has changed in such a way that the print pattern must be updated to fit the layout as released by the IRS/SSA. This can also mean that the form has changed from 3 forms per page to 2 forms per page. Over the last several years the government has required additional information be reported, thus requiring the form layout to be larger to accommodate the additional boxes for the new data. Changes can also be as simple as the slight movement of a check box. Often times the degree of change will be referred to as Minor changes or MAJOR changes. Or you may see Reprogramming May Be Necessary. This indicates the changes are minor and may not affect most users. However, since it will affect some, the notation allows the user to determine if they will need reprogramming.
Self Mailers	These forms are designed with the employees forms pre-inserted into a mailer within the forms. Print out your forms, remove the outer employer copies and mail the employees copies. When the employee/recipient receives the mailer, they remove the side tabs and pull out their forms.
Summary Forms	When you submit forms to the IRS or SSA using paper, they require a summary sheet. This sheet provides summary information about the group of forms you are submitting. Each time you send a group of forms for federal filing, you must provide a summary sheet. In addition, you must have one summary sheet per type of form. If you're sending 1099-MISC and 1099-DIV forms, you must group them together by form type and provide a separate summary sheet for each group. In this example you would provide a 1096 summary form for all the 1099-MISC forms and a separate 1096 Summary form for the 1099-DIV forms you are submitting.
State Filing Requirements	<p>Some states do not have a State Tax. If a state does not have a State Income Tax, there is no need to for the Employer/Payer to file information for their employees/recipients, we commonly refer to these states as a 4 part state. They only need 4 parts (1 for the employer/payer to file with the IRS/SSA, one for the employer/payer to keep for their records, 1 for the employee/recipient to file with their Federal Income Tax Return, and 1 copy for the employee/recipient to keep for their files.</p> <p>Most states do have a State Income Tax. These would be 6 part states, needing all the parts listed above, plus 1 for the employer/payer to file with the state, and 1 for the employee/recipient to file with their State Income Tax Return.</p> <p>Some Cities, Counties or Localities also charge Income Taxes. Those areas are known as 8 part form areas. They need all the parts listed above for the 4 and 6 part states, plus 2 more parts. 1 for the employer/payer to file with the City, County or Local Tax Dept, and 1 for the employee/recipient to file with their Income Tax Return to their City, County or Local Tax Dept.</p> <p>See "State Requirements Directory" to determine the number of parts your State requires.</p>

Term	*** Explanation ***
Taxright	A template based software program that allows Employers/Payroll Services/Service Bureaus to create professional tax forms in an efficient user friendly manner. This program requires the use of pre-printed forms. This program does not print the actual form layout, only the data you enter. This software does have electronic filing capabilities.
Twin-Sets	<p>These form were designed for those users who have difficulty getting a quality impact through 6 or 8 part forms. The Employers forms are printed and collated together in one set of forms, while the Employees parts are printed and collated in a second set of forms.</p> <p>If you need 6 total parts, you run the first set of forms (3 plies) through your printer, then put in the second set of forms (3 plies) and run the information again. Since the employees copies are collated together, you simply need to put them into envelopes for distribution. These forms provide the ability to get a better print quality through multiple parts and ease in handle for distribution.</p>
V-Fold	This is a fold used on Pressure Seal forms. The sheet is folded in half, sealing the confidential information on the inside. This form requires duplex printing to address the outside (backside) of the form for mailing/delivery purposes.
Z-Fold	This is a fold used on 11" Pressure Seal forms. The sheet is folded evenly like a Z, sealing the confidential information on the inside. The lower 1/3 of the form becomes the outside piece to be addressed for mailing. This type of fold does not require the ability to duplex printing.