

# Rounding of Dollar Amounts in IntelliForms™

As a development standard, IntelliForms rounds dollar amounts to the whole dollar on most forms (i.e., cents are not shown). This cannot be changed by a user.

The screenshot displays the IntelliForms 2009 software interface for a U.S. Individual Income Tax Return for 2009. The form is for Fred A. Smith, Jr. with a social security number of 765-67-9087. The income section shows wages of 98,765.456, which is rounded to 98,765. A red circle highlights the value 98,765.456 in the software interface.

Line	Description	Amount
7	Wages, salaries, tips, etc. Attach Form(s) W-2	98,765.456
8a	Taxable interest. Attach Schedule B if required	456
8b	Tax-exempt interest. Do not include on line 8a	433
9a	Ordinary dividends. Attach Schedule B if required	567
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)	
11	Alimony received	12,345
12	Business income or (loss). Attach Schedule C or C-EZ	4,568

The rounding standard is based on IRS guidelines as indicated in Section 5.2.7 of IRS Publication 1167, *General Rules and Specifications for Substitute Forms and Schedules*. For state and local forms, IntelliForms defaults to this federal rounding standard unless a tax agency specifically indicates that cents must be displayed.

IRS Pub 1167.pdf - Adobe Reader

File Edit View Document Tools Window Help

36 / 59 150% cents

### 5.2.7 Cents Column

- You may remove the vertical rule that separates the dollars from the cents.
- All entries in the amount column should have a decimal point following the whole dollar amounts whether or not the vertical line that separates the dollars from the cents is present.
- You may omit printing the cents, but all amounts entered on the form must follow a consistent format. **You are strongly urged to round off the figures to whole dollar amounts, following the official form instructions.**
- When several amounts are summed together, the total should be rounded off after addition (that is, individual amounts should not be rounded off for computation purposes).
- When printing money amounts, you must use one of the following formats:
  - (a) 0,000,000.;
  - (b) 0,000,000.00.
- When there is no entry for a line, leave the line blank.

8.47 x 10.96 in

Start Rounding - Microsoft Word IntelliForms - Microsoft O... IntelliForms IRS Pub 1167.pdf - Ad... 12:18 PM

Exceptions to this standard *generally* exist for sales & use tax forms and payroll forms (where IntelliForms allows cents to be input).

IntelliForms 2009 - [Unnamed Client]

Blank Forms Client Forms Profiles Tom & Ray's

Client Edit Tools Navigate EForms Support

Save Add Forms Restore Apply Profile Back Forward Check Forms Print Client Print Form Print Page Instructions Help

1040 CT-1040 MD COTRAD-098

FEIN Number: 09-8987655 Name of Person Completing Form: Telephone Number: (301) 253-3008

If you have discontinued or sold your business or changed its name, address or telephone number complete the following information:

Changed Information

Discontinued business

Temporarily Dates: from to

Permanently Date:

Sold business Date:

Enter Changed Information or Buyer's Name & Address

Name

Address

City, County

State, Zip

Telephone No.

TAX ACCOUNT NO. 34-12345

Tear off at perforations and return only the lower section of this form, unless you have a change in ownership or in names and addresses. If you have a change in ownership or in names and addresses, complete the section above and return this entire form.

1. Gross Sales (whole dollars)	567,987.00	Tax (include cents)
2. Tax Due on Sales (8%)		34,079.23
3. Tax Due on Car Rentals 11.5%/Truck Rentals 8%		0.00
4. Combine lines 2 and 3		34,079.23
5. If Timely - Enter Discount (see instructions)		324.71
6. Subtract Line 5 from Line 4		33,754.52
7. Tax Due on Purchases (8%)		4,071.09
8. Total Taxes Due (Add Lines 6 and 7)		37,825.61
<b>STOP If Line 8 is zero, do NOT mail. File by calling 410-260-7225</b>		
9. Refund Due (See instructions)		0.00
10. (Subtract Line 9 from Line 8)		37,825.61
11. If Late - Enter Penalty (10% of line 10) and Interest (1.68% / mo)		0.00
12. Balance Due (Combine Lines 10 and 11)		37,825.61
13. Amount Enclosed Make Payable to Comptroller of Maryland - SUT		37,825.61

**Maryland Sales and Use Tax Return**

Copyright © 2009  
P.O. Box 1700, Baltimore, Maryland 21201-1700  
File this return electronically FREE at [www.marylandtaxes.com](http://www.marylandtaxes.com)

For Month Ending JANUARY 31, 2010

DUE DATE: 02/02/10

TAX ACCOUNT NO.: 3412345

Tom & Ray's

4678 Main Street  
Pannascus MD 20872

01012010003412345

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief it is true, correct and complete.

Signature of Taxpayer or Agent \_\_\_\_\_ Date \_\_\_\_\_

08-37

Pages & Worksheets: Filing Options Data 1 Ln 2 - Sales Tax Ln 3 - Car Truck Rental Line 7 - Use Tax Notes

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