



Department of  
Taxation

# Scan Specifications for the 2015 Ohio Form SD 100

## Important Note

The following document (**2015 Ohio form SD 100**) contains grids for placement of information on this specific tax form. To accurately print, do not reduce the size, rotate or center this document. Doing so will jeopardize the integrity of the grid. When printing from Adobe Reader, please select "None" for "Page Scaling," which is under "Page Handling."

**Ohio Department of Taxation**  
**4485 Northland Ridge Blvd.**  
**Columbus, OH 43229**  
**tax.ohio.gov**



Department of  
Taxation

# Grid layout with notations



Department of  
Taxation  
Rev. 11/15

Do not use staples. Use only black ink and UPPERCASE letters.  
**2015 Universal SD 100**  
**School District Income Tax Return**



15020110

Note: For taxable year 2015 and forward, this form encompasses the SD 100 and amended SD 100X.

Are you filing this as an amended return?  Yes  No  
Is this a Net Operating Loss (NOL) carryback?  Yes  No

Placement of the 1D bar code and tax year is critical. Make sure to follow the grid positions for layout. Do not forget to get your bar code(s) assignments for every form, version and page.

Taxpayer Social Security no. (required)  If deceased Spouse's Social Security no. (required)  Enter school district # for this return (see instructions).  
888 88 8888  888 88 8888  SD#  8888

First name M.I. Last name  
JOHNXXXXXXXXXX Q PUBLI CXXXXXXXXXXXXXXXXXX

Spouse's first name (only if married filing jointly) M.I. Last name  
JANXXXXXXXXXXXX Q PUBLI CXXXXXXXXXXXXXXXXXX

Mailing address (for faster processing, use a street address)  
8888 CHERRY LANXXXXXXXXXXXXXXXXXXXX

City State ZIP code Ohio county (first four letters)  
CITYXXXXXXXXXXXXXXXXXX OH 88888 PICK

Home address (if different from mailing address) - do NOT show city or state ZIP code Ohio county (first four letters)  
8888 BERRY AVXXXXXXXXXXXXXXXXXXXX 88888 FRAN

Foreign country (if the mailing address is outside the U.S.) Foreign postal code  
JAPANXXXXXXXXXXXXXXXXXXXX 8888888

**School District Residency** - File a separate SD 100 for each taxing school district in which you lived during the taxable year.

Check applicable box			Check applicable box for spouse (only if married filing jointly)		
<input checked="" type="checkbox"/> Full-year resident	<input checked="" type="checkbox"/> Part-year resident of SD# above	<input checked="" type="checkbox"/> Full-year nonresident of SD# above	<input checked="" type="checkbox"/> Full-year resident	<input checked="" type="checkbox"/> Part-year resident of SD# above	<input checked="" type="checkbox"/> Full-year nonresident of SD# above
Enter date of nonresidency	88 88 88	to 88 88 88	Enter date of nonresidency	88 88 88	to 88 88 88

**Filing Status** - Check one (must match Ohio income tax return):

Single, head of household or qualifying widow(er)  
 Married filing jointly  
 Married filing separately

**Tax Type** - Check one (for an explanation, see the instructions)

I am filing this return because during the taxable year I lived in a(n):  
 Traditional tax base school district. You must start with Schedule A, line 19 on page 2 of this return.  
 Earned income tax base school district. You must start with Schedule B, line 24 on page 2 of this return.

1. School district taxable income: <b>Traditional tax base</b> line 23.	8 888 888 888 00
<b>Earned income</b> line 27... 1.	88 888 888 00
2. School district tax rate .8888	88 888 888 00
3. Senior citizen credit (you must be 65 or older) line 28... 2.	88 00
4. School district income tax liability (line 2 plus line 3) line 29... 3.	888 888 00
5. Interest on state and local taxes (line 28 minus line 4) line 30... 4.	888 888 00
6. Total school district income tax liability (line 4 plus line 5) line 31... 5.	888 888 00

For static text use Arial font (black ink) and try to match size. For data entry fields (shown in red for identification purposes only), use Arial font (black ink). All the data entry fields must follow grid layout. When a field reflects a negative amount, make sure there is one space between the amount and the negative sign. Never hard code a negative sign.

This is where you place the 2D bar code. This text must be deleted when doing the 2D version.

**Do not write in this area; for department use only.**

Target marks or registration marks must measure 6 mm X 6 mm. The four target marks or registration marks on every page must follow grid layout.

Postmark date Code



Department of  
Taxation  
Rev. 11/15

# 2015 Universal SD 100 School District Income Tax Return



15020210

SSN **888 88 8888**

SD# **8888**

6a. Amount from line 6 on page 1.....	6a.	<b>888 888 00</b>
7. School district income tax withheld (school district number on W-2(s), W-2G(s) and/or 1099-R(s) must agree with the school district number on this return).....	7.	<b>888 888 00</b>
8. School district estimated and extension payments made (2015 SD 100ES and/or SD 40P) and credit carryforward from previous year return.....	8.	<b>888 888 00</b>
9. <b>Amended return only</b> – amount previously paid with original/amended return.....	9.	<b>888 888 00</b>
10. <b>Total school district income tax payments</b> (add lines 7, 8 and 9).....	10.	<b>888 888 00</b>
11. <b>Amended return only</b> – overpayment previously received on original/amended return.....	11.	<b>888 888 00</b>
12. Line 10 minus line 11.....	12.	<b>888 888 00</b>

**If line 12 is MORE THAN line 6a, go to line 16. OTHERWISE, continue to line 13.**

13. Tax liability (line 6a minus line 12).....	13.	<b>8 888 888 00</b>
14. Interest and penalty due on late filing or late payment of tax (see instructions).....	14.	<b>8 888 888 00</b>
15. <b>TOTAL AMOUNT DUE</b> (line 13 plus line 14). <b>Enclose SD 40P (if original return) or SD 40XP (if amended return) and make check payable to "School District Income Tax"</b> .....	15.	<b>88 888 888 00</b>
16. Overpayment (line 12 minus line 6a).....	16.	<b>8 888 888 00</b>
17. <b>Original return only</b> – amount of line 16 to be credited toward 2016 school district income tax liability.....	17.	<b>8 888 888 00</b>
18. <b>YOUR REFUND</b> (line 16 minus line 17).....	18.	<b>8 888 888 00</b>

**Schedule A – Traditional Tax Base School District Amounts (see instructions)**

**Complete this schedule only if filing a traditional tax base school district return.**

19. Ohio income tax base reported on line 5 of Ohio IT 1040.....	19.	<b>888 888 888 00</b>
20. Business income deduction add-back (see instructions).....	20.	<b>888 888 00</b>
21. Total traditional tax base school district income (line 19 plus line 20).....	21.	<b>888 888 888 00</b>
22. The amount of traditional tax base school district income from line 21, if any, that you earned while <b>not</b> a resident of the school district whose number you entered on this return.....	22.	<b>888 888 888 00</b>
23. School district taxable income (line 21 minus line 22; if less than -0-, enter -0-). Enter here and on line 1 of this return.....	23.	<b>888 888 888 00</b>

**Schedule B – Earned Income Tax Base School District Amounts (see instructions)**

**Complete this schedule only if filing an earned income tax base school district return.**

24. Wages and other compensation (see instructions).....	24.	<b>888 888 888 00</b>
25. Net earnings from self-employment (see instructions).....	25.	<b>888 888 888 00</b>
26. Depreciation expense adjustment (see instructions).....	26.	<b>888 888 00</b>
27. School district taxable income (add lines 24, 25 and 26; if less than -0-, enter -0-). Enter here and on line 1 of this return.....	27.	<b>888 888 888 00</b>

**Sign Here (required):** I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return and all enclosures are true, correct and complete.

Your signature \_\_\_\_\_ Date (MM/DD/YYYY) \_\_\_\_\_  
 Spouse's signature (see instructions) \_\_\_\_\_ Phone number (optional) \_\_\_\_\_  
 Preparer's printed name (see instructions) PTIN \_\_\_\_\_ Phone number \_\_\_\_\_  
 Do you authorize your preparer to contact us regarding this return?  Yes  No

**If your refund is \$1.00 or less, no refund will be issued.**  
**If you owe \$1.00 or less, no payment is necessary.**

**NO Payment Enclosed – Mail to:**  
 School District Income Tax  
 P.O. Box 182197  
 Columbus, OH 43218-2197

**Payment Enclosed – Mail to:**  
 School District Income Tax  
 P.O. Box 182389  
 Columbus, OH 43218-2389



Department of  
Taxation

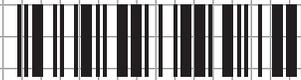
# Grid layout



Department of  
Taxation  
Rev. 11/15

Do not use staples. Use only black ink and UPPERCASE letters.

**2015 Universal SD 100**  
**School District Income Tax Return**



15020110

**Note: For taxable year 2015 and forward, this form encompasses the SD 100 and amended SD 100X.**

Are you filing this as an **amended return**?  Yes  No If yes, attach SD RE, 2015 Reason and Explanation of Corrections  
Is this a **Net Operating Loss (NOL) carryback**?  Yes  No If yes, attach Schedule IT NOL

Taxpayer Social Security no. (required) ▶▶ If deceased  Spouse's Social Security no. (if filing jointly) ▶▶ If deceased  Enter school district # for this return (see instructions).  
**888 88 8888**  **888 88 8888**  **SD# ▶▶ 8888**

First name M.I. Last name  
**JOHNXXXXXXXXXX Q PUBLI CXXXXXXXXXXXXXXXXXX**

Spouse's first name (only if married filing jointly) M.I. Last name  
**JANXXXXXXXXXXXX Q PUBLI CXXXXXXXXXXXXXXXXXX**

Mailing address (for faster processing, use a street address)  
**8888 CHERRY LANXXXXXXXXXXXXXXXXXXXX**

City State ZIP code Ohio county (first four letters)  
**CITYXXXXXXXXXXXXXXXXXX OH 88888 PICK**

Home address (if different from mailing address) – do **NOT** show city or state ZIP code Ohio county (first four letters)  
**8888 BERRY AVXXXXXXXXXXXXXXXXXX 88888 FRAN**

Foreign country (if the mailing address is outside the U.S.) Foreign postal code  
**JAPANXXXXXXXXXXXXXXXXXX 8888888**

**School District Residency** – File a separate SD 100 for each taxing school district in which you lived during the taxable year.

Check applicable box			Check applicable box for spouse (only if married filing jointly)		
<input checked="" type="checkbox"/> Full-year resident	<input checked="" type="checkbox"/> Part-year resident of SD# above	<input checked="" type="checkbox"/> Full-year nonresident of SD# above	<input checked="" type="checkbox"/> Full-year resident	<input checked="" type="checkbox"/> Part-year resident of SD# above	<input checked="" type="checkbox"/> Full-year nonresident of SD# above
Enter date of nonresidency	<b>88 88 88</b>	to <b>88 88 88</b>	Enter date of nonresidency	<b>88 88 88</b>	to <b>88 88 88</b>

**Filing Status** – Check one (must match Ohio income tax return):

Single, head of household or qualifying widow(er)  
 Married filing jointly  
 Married filing separately

**Tax Type** – Check one (for an explanation, see the instructions)

I am filing this return because during the taxable year I lived in a(n):  
 **Traditional tax base school district.** You must start with Schedule A, line 19 on page 2 of this return.  
 **Earned income tax base school district.** You must start with Schedule B, line 24 on page 2 of this return.

1. School district taxable income: <b>Traditional tax base:</b> Enter on this line the amount you show on line 23. <b>Earned income tax base:</b> Enter on this line the amount you show on line 27... 1.	<b>8 888 888 888 00</b>
2. School district tax rate <b>.8888</b> times line 1 (rates found in the instructions)..... 2.	<b>88 888 888 00</b>
3. Senior citizen credit (you must be 65 or older to claim this credit; <b>limit \$50 per return</b> )..... 3.	<b>88 00</b>
4. School district income tax liability (line 2 minus line 3; if less than -0-, enter -0-) ..... 4.	<b>888 888 00</b>
5. Interest penalty on underpayment of estimated tax. Enclose Ohio IT/SD 2210 and the appropriate work-sheet if you annualize..... 5.	<b>888 888 00</b>
6. <b>Total school district income tax liability</b> before withholding or estimated payments (line 4 plus line 5).... 6.	<b>888 888 00</b>

**Do not write in this area; for department use only.**

Postmark date Code



Department of  
Taxation  
Rev. 11/15

# 2015 Universal SD 100 School District Income Tax Return



15020210

SSN **888 88 8888**

SD# **8888**

6a. Amount from line 6 on page 1.....	6a.	<b>888 888 00</b>
7. School district income tax withheld (school district number on W-2(s), W-2G(s) and/or 1099-R(s) must agree with the school district number on this return).....	7.	<b>888 888 00</b>
8. School district estimated and extension payments made (2015 SD 100ES and/or SD 40P) and credit carryforward from previous year return.....	8.	<b>888 888 00</b>
9. <b>Amended return only</b> – amount previously paid with original/amended return.....	9.	<b>888 888 00</b>
10. <b>Total school district income tax payments</b> (add lines 7, 8 and 9).....	10.	<b>888 888 00</b>
11. <b>Amended return only</b> – overpayment previously received on original/amended return.....	11.	<b>888 888 00</b>
12. Line 10 minus line 11.....	12.	<b>888 888 00</b>

**If line 12 is MORE THAN line 6a, go to line 16. OTHERWISE, continue to line 13.**

13. Tax liability (line 6a minus line 12).....	13.	<b>8 888 888 00</b>
14. Interest and penalty due on late filing or late payment of tax (see instructions).....	14.	<b>8 888 888 00</b>
15. <b>TOTAL AMOUNT DUE</b> (line 13 plus line 14). <b>Enclose SD 40P (if original return) or SD 40XP (if amended return) and make check payable to "School District Income Tax"</b> .....	15.	<b>88 888 888 00</b>
16. Overpayment (line 12 minus line 6a).....	16.	<b>8 888 888 00</b>
17. <b>Original return only</b> – amount of line 16 to be credited toward 2016 school district income tax liability.....	17.	<b>8 888 888 00</b>
18. <b>YOUR REFUND</b> (line 16 minus line 17).....	18.	<b>8 888 888 00</b>

**Schedule A – Traditional Tax Base School District Amounts (see instructions)**

**Complete this schedule only if filing a traditional tax base school district return.**

19. Ohio income tax base reported on line 5 of Ohio IT 1040.....	19.	<b>888 888 888 00</b>
20. Business income deduction add-back (see instructions).....	20.	<b>888 888 00</b>
21. Total traditional tax base school district income (line 19 plus line 20).....	21.	<b>888 888 888 00</b>
22. The amount of traditional tax base school district income from line 21, if any, that you earned while <b>not</b> a resident of the school district whose number you entered on this return.....	22.	<b>888 888 888 00</b>
23. School district taxable income (line 21 minus line 22; if less than -0-, enter -0-). Enter here and on line 1 of this return.....	23.	<b>888 888 888 00</b>

**Schedule B – Earned Income Tax Base School District Amounts (see instructions)**

**Complete this schedule only if filing an earned income tax base school district return.**

24. Wages and other compensation (see instructions).....	24.	<b>888 888 888 00</b>
25. Net earnings from self-employment (see instructions).....	25.	<b>888 888 888 00</b>
26. Depreciation expense adjustment (see instructions).....	26.	<b>888 888 00</b>
27. School district taxable income (add lines 24, 25 and 26; if less than -0-, enter -0-). Enter here and on line 1 of this return.....	27.	<b>888 888 888 00</b>

<p><b>Sign Here (required):</b> I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return and all enclosures are true, correct and complete.</p>		<p>If your refund is \$1.00 or less, no refund will be issued. If you owe \$1.00 or less, no payment is necessary.</p>
<p>▶ Your signature _____ Date (MM/DD/YYYY) _____</p>		<p><b>NO Payment Enclosed – Mail to:</b> School District Income Tax P.O. Box 182197 Columbus, OH 43218-2197</p> <p><b>Payment Enclosed – Mail to:</b> School District Income Tax P.O. Box 182389 Columbus, OH 43218-2389</p>
<p>▶ Spouse's signature (see instructions) _____ Phone number (optional) _____</p>		
<p>Preparer's printed name (see instructions) PTIN _____ Phone number _____</p>		
<p>Do you authorize your preparer to contact us regarding this return? <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>		



Department of  
Taxation

# Layout without grid



Department of  
Taxation  
Rev. 11/15

Do not use staples. Use only black ink and UPPERCASE letters.  
**2015 Universal SD 100**  
**School District Income Tax Return**



15020110

**Note: For taxable year 2015 and forward, this form encompasses the SD 100 and amended SD 100X.**

Are you filing this as an **amended** return?  Yes  No If yes, attach SD RE, 2015 Reason and Explanation of Corrections  
Is this a **Net Operating Loss (NOL)** carryback?  Yes  No If yes, attach Schedule IT NOL

Taxpayer Social Security no. (required) **888 88 8888**  If deceased check box Spouse's Social Security no. (if filing jointly) **888 88 8888**  If deceased check box Enter school district # for this return (see instructions). **SD# 8888**

First name **JOHNXXXXXXXXXX** M.I. Last name **Q PUBLI CXXXXXXXXXXXXX**

Spouse's first name (only if married filing jointly) **JANXXXXXXXXXX** M.I. Last name **Q PUBLI CXXXXXXXXXXXXX**

Mailing address (for faster processing, use a street address)  
**8888 CHERRY LANXXXXXXXXXXXXXXXXXX**

City **CITYXXXXXXXXXXXXX** State **OH** ZIP code **88888** Ohio county (first four letters) **PICK**

Home address (if different from mailing address) – do **NOT** show city or state **8888 BERRY AVXXXXXXXXXXXXX** ZIP code **88888** Ohio county (first four letters) **FRAN**

Foreign country (if the mailing address is outside the U.S.) **JAPANXXXXXXXXXXXXX** Foreign postal code **8888888**

**School District Residency** – File a separate SD 100 for each taxing school district in which you lived during the taxable year.

Check applicable box			Check applicable box for spouse (only if married filing jointly)		
<input checked="" type="checkbox"/> Full-year resident	<input checked="" type="checkbox"/> Part-year resident of SD# above	<input checked="" type="checkbox"/> Full-year nonresident of SD# above	<input checked="" type="checkbox"/> Full-year resident	<input checked="" type="checkbox"/> Part-year resident of SD# above	<input checked="" type="checkbox"/> Full-year nonresident of SD# above
Enter date of nonresidency	<b>88 88 88</b>	to <b>88 88 88</b>	Enter date of nonresidency	<b>88 88 88</b>	to <b>88 88 88</b>

**Filing Status** – Check one (must match Ohio income tax return):

Single, head of household or qualifying widow(er)  
 Married filing jointly  
 Married filing separately

**Tax Type** – Check one (for an explanation, see the instructions)

I am filing this return because during the taxable year I lived in a(n):  
 **Traditional tax base school district.** You must start with Schedule A, line 19 on page 2 of this return.  
 **Earned income tax base school district.** You must start with Schedule B, line 24 on page 2 of this return.

1. School district taxable income: <b>Traditional tax base:</b> Enter on this line the amount you show on line 23.	<b>8 888 888 888 00</b>
<b>Earned income tax base:</b> Enter on this line the amount you show on line 27.... 1.	<b>88 888 888 00</b>
2. School district tax rate <b>.8888</b> times line 1 (rates found in the instructions)..... 2.	<b>88 00</b>
3. Senior citizen credit (you must be 65 or older to claim this credit; <b>limit \$50 per return</b> )..... 3.	<b>888 888 00</b>
4. School district income tax liability (line 2 minus line 3; if less than -0-, enter -0-) ..... 4.	<b>888 888 00</b>
5. Interest penalty on underpayment of estimated tax. Enclose Ohio IT/SD 2210 and the appropriate work-sheet if you annualize..... 5.	<b>888 888 00</b>
6. <b>Total school district income tax liability</b> before withholding or estimated payments (line 4 plus line 5).... 6.	<b>888 888 00</b>

**Do not write in this area; for department use only.**

Postmark date Code



Department of  
Taxation  
Rev. 11/15

# 2015 Universal SD 100 School District Income Tax Return



15020210

SSN **888 88 8888**

SD# **8888**

6a. Amount from line 6 on page 1 .....	6a.	<b>888 888 00</b>
7. School district income tax withheld (school district number on W-2(s), W-2G(s) and/or 1099-R(s) must agree with the school district number on this return) .....	7.	<b>888 888 00</b>
8. School district estimated and extension payments made (2015 SD 100ES and/or SD 40P) and credit carryforward from previous year return .....	8.	<b>888 888 00</b>
9. <b>Amended return only</b> – amount previously paid with original/amended return.....	9.	<b>888 888 00</b>
10. <b>Total school district income tax payments</b> (add lines 7, 8 and 9).....	10.	<b>888 888 00</b>
11. <b>Amended return only</b> – overpayment previously received on original/amended return .....	11.	<b>888 888 00</b>
12. Line 10 minus line 11 .....	12.	<b>888 888 00</b>

**If line 12 is MORE THAN line 6a, go to line 16. OTHERWISE, continue to line 13.**

13. Tax liability (line 6a minus line 12).....	13.	<b>8 888 888 00</b>
14. Interest and penalty due on late filing or late payment of tax (see instructions).....	14.	<b>8 888 888 00</b>
15. <b>TOTAL AMOUNT DUE</b> (line 13 plus line 14). <b>Enclose SD 40P (if original return) or SD 40XP (if amended return) and make check payable to "School District Income Tax"</b> .....	15.	<b>88 888 888 00</b>
16. Overpayment (line 12 minus line 6a) .....	16.	<b>8 888 888 00</b>
17. <b>Original return only</b> – amount of line 16 to be credited toward 2016 school district income tax liability .....	17.	<b>8 888 888 00</b>
18. <b>YOUR REFUND</b> (line 16 minus line 17) .....	18.	<b>8 888 888 00</b>

**Schedule A – Traditional Tax Base School District Amounts (see instructions)**

Complete this schedule **only** if filing a traditional tax base school district return.

19. Ohio income tax base reported on line 5 of Ohio IT 1040.....	19.	<b>888 888 888 00</b>
20. Business income deduction add-back (see instructions) .....	20.	<b>888 888 00</b>
21. Total traditional tax base school district income (line 19 plus line 20).....	21.	<b>888 888 888 00</b>
22. The amount of traditional tax base school district income from line 21, if any, that you earned while <b>not</b> a resident of the school district whose number you entered on this return .....	22.	<b>888 888 888 00</b>
23. School district taxable income (line 21 minus line 22; if less than -0-, enter -0-). Enter here and on line 1 of this return.....	23.	<b>888 888 888 00</b>

**Schedule B – Earned Income Tax Base School District Amounts (see instructions)**

Complete this schedule **only** if filing an earned income tax base school district return.

24. Wages and other compensation (see instructions) .....	24.	<b>888 888 888 00</b>
25. Net earnings from self-employment (see instructions).....	25.	<b>888 888 888 00</b>
26. Depreciation expense adjustment (see instructions) .....	26.	<b>888 888 00</b>
27. School district taxable income (add lines 24, 25 and 26; if less than -0-, enter -0-). Enter here and on line 1 of this return.....	27.	<b>888 888 888 00</b>

**Sign Here (required):** I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return and all enclosures are true, correct and complete.

▶ \_\_\_\_\_ Date (MM/DD/YYYY)

Your signature

▶ \_\_\_\_\_ Phone number (optional)

Spouse's signature (see instructions)

Preparer's printed name (see instructions) PTIN Phone number

Do you authorize your preparer to contact us regarding this return?  Yes  No

**If your refund is \$1.00 or less, no refund will be issued.  
If you owe \$1.00 or less, no payment is necessary.**

**NO Payment Enclosed – Mail to:**  
School District Income Tax  
P.O. Box 182197  
Columbus, OH 43218-2197

**Payment Enclosed – Mail to:**  
School District Income Tax  
P.O. Box 182389  
Columbus, OH 43218-2389



Department of  
Taxation

**General information  
regarding this form**

# General Information (2015 SD 100):

## 1) Dimensions:

Target or Registration Marks - 6 mm X 6 mm. Follow grid layout for positioning.

1D barcode (2 of 5 interleaved) - .375"H x 1.5"W. Follow grid layout for positioning. The number for the barcode should be placed under the barcode and centered.

2D barcode - See 2D information and instructions. Follow grid layout for positioning.

**2) 1D barcode** - The last two numbers of the 1D barcode represent the vendor/version number for this form. Please use the same last two numbers as you did for last year's return. You will have a different vendor/version number for returns that are "OCR scanned" versus "2D scanned." If you have a question about your barcode assignment, please e-mail the Forms Unit at [Forms@tax.state.oh.us](mailto:Forms@tax.state.oh.us). The first six numbers are constant for this form (150001XX - 150002XX).

15 = tax year

02 = SD 100

01-02 = page number

XX = vendor/version number (assigned to you by the Ohio Dept. of Taxation, Forms Unit).

**NOTE: The last two digits of your 1D barcode (vendor/version number), you also will use as the first two digits of the Social Security numbers in your test scenarios.**

**3)** Use Arial font for text that is a static portion of the form.

**4)** Use Arial font for the data entry portion of the form. This would be taxpayer's information and data.

**5) Make sure you follow the grid layout for the data entry portions (shown in red). Also make sure that the tax year, target or registration marks, "For Department Use Only" area and the 1D and 2D barcodes follow grid layout.**

**6)** Do not use commas, hyphens or decimals in the data entry fields. Use a space where a comma, hyphen or decimal would appear.

**7)** All monetary fields must always show "00" in the cents field even though there may not be a value for that line.

**8)** When a data entry field reflects a negative amount, make sure there is one space between the negative sign and the amount (for example: - 888 888 888 00). The possible negative fields for the SD 100 are lines 19, 21 and 25. Do not hard code negative signs.

**9)** When a taxpayer is printing a return, make sure that you explain to them, if they are printing two sides, print pages 1 and 2 together. For instance, we have seen some returns filed with a worksheet as the backside of a certain page of the form. This will slow down the processing of this tax return.

**10)** Make sure that you explain to your customers within your product: **"Please do not enclose any worksheets or other documentation unless it is specified on the tax return or instructions."** For example, taxpayers are sending in worksheets from your software packages. This only slows the processing of their tax return.

**11) IMPORTANT NOTE (for those developers producing 2D barcodes):** Please add this statement to your software programs. It should print out with the taxpayer's return. **"Do not hand write in any corrections on the printed paper return. Hand writing in corrections will result in capturing incorrect data and delaying**

**the processing of this income tax return. Please make any corrections to this income tax return within [the software program name], then print and mail.”**

**12) NEW** - When the SD 100 is filed as an amended return, please include the SD RE (Reason of Explanation and Corrections), and if necessary, the IT NOL. Make sure that any barcodes on these returns represent your vendor number assignment. For example, if you last two digits of you 1D barcode are “05”, make sure that these are “05” also.

**13)** For review and approval of your return, please submit one sample with every field filled in with the maximum amount of characters per field and all test scenarios.

**NOTE:** Forms will be tested, reviewed and approved on a first-come, first-served basis.



Department of  
Taxation

# 2D information and instructions

# Ohio 2015 Scan and 2D Barcode Instructions

## ❖ General

- Forms need to be enabled for 2D Barcode decoding
  - If a form is enabled for 2D Barcode the software **should not allow** users/practitioners the option to turn off/on the 2D Barcode function
  - The minimum error correction code level should be 4

## ❖ 2D Barcode Size and Placement on the Form

- 2D Barcode must be placed on the first page of form in the rectangular area [see grid layout]
- 2D Barcode should not be bigger than the allocated area
- The maximum size of the 2D Barcode: 3 ½ inches wide by 1 inch in height and must follow the grid layout provided in this document

## ❖ 2D Barcode Layout

- Each field in the Barcode is delimited by a single carriage return
  - **<CR> equals single carriage return character**
    - This separates each piece of data so it may be efficiently processed.
- Data included in the 2D Barcode varies per form and can be broken down into three general sections
  - **Header**
    - **Header Version Number**
      - ◆ Static for all Barcodes, value is T1
    - **Developer Code**
      - ◆ A four-digit vendor code identifying the software developer whose application produced the Barcode
    - **Jurisdiction**
      - ◆ Static for all Barcodes, value is OH
    - **Description**
      - ◆ A four-digit form identifier, specific to each form
    - **Spec Version**
      - ◆ A one-digit specification version control number starting with the number zero
        - This number identifies the version of the specifications used to produce the form Barcode
    - **Form Version**
      - ◆ A one-digit form version control number starting with the number one (1)
        - This number will only be incremented when there are changes made that would affect the content of the Barcode
  - **Form Specific Data** – [please see encoding schemas for form specific data]
    - Fields that are captured from each form
    - All fields on form will be required and must be included in 2D Barcode
      - ◆ Fields must be included into 2D Barcode if present
      - ◆ Field values not present in 2D Barcode will be empty
        - Will result in two adjacent carriage returns
  - **Trailer**
    - The last field in the Barcode data stream is the trailer
      - ◆ The trailer is used to indicate the end of data has been reached
        - A static string of \*EOD\* is used as the trailer value

# Ohio 2015 Scan and 2D Barcode Instructions

## ▪ Examples of 2D Barcode data streams

Header Version Number	T1<CR>
Developer Code	1111<CR>
Jurisdiction	OH<CR>
Description	1111<CR>
Spec Version	0<CR>
Form Version	1<CR>
Line Item Specific Data	IN<CR>
Line Item Specific Data	IT40<CR>
Line Item Specific Data	0<CR>
Trailer	*EOD* <CR>

## ❖ Testing and Approval Procedures

- As a general guideline, current software testing and forms approval time frame and quality assurance practices would be followed in the implementation of 2D Barcode
- Vendor may submit tests any time after the test scenarios are posted to our Web site
- If tax forms change before January 1, 2016 vendors will be notified and required to resubmit test scenarios
- **Testing Procedures**
  - See “Software Developer Specifications” for testing scenarios
  - Number of test scenarios
    - Forms to be submitted for approval include:
      - ◆ Multiple test scenarios per form
        - Test scenarios will be provided by ODT
      - ◆ One (1) set of full field test scenario
- **Approval Procedures**
  - Approval will be given in two (2) areas
    - Printed form matches template
    - 2D Barcode is valid
      - ◆ All test scenarios can be decoded properly
      - ◆ All test scenarios submitted are correct
      - ◆ 2D Barcode data must match printed form
  - Approval will be given for each form type listed
    - 2015 IT 1040 Universal
    - 2015 SD 100 Universal
    - 2015 Schedule A
    - 2015 Schedule of Credits
    - 2015 Schedule J
    - 2015 IT BUS
  - Approval time line
    - Forms will be tested, reviewed and approved on a first-come, first-served basis
    - Feedback will be given if test scenarios do not receive approval
      - ◆ Corrected test scenarios must be resubmitted for approval
        - This should be accomplished in a timely manner
        - ODT cannot guarantee turn-a-round time for re-approval status
    - Approval notification will be given once test scenarios meet all specifications and are fully tested