



Department of
Taxation

Scan Specifications for the 2015 Ohio Schedule of Credits

Important Note

The following document (**2015 Ohio Schedule of Credits**) 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. 10/15

2015 Ohio Schedule of Credits

Nonrefundable and Refundable

Social Security no. of primary filer

888 88 8888



15280110

Nonrefundable Credit:

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.

1. Tax liability before credits (from Ohio IT 1040, line 8c).....	8 888 888 00
2. Retirement income credit (limit \$200 per return). See the table in instructions.....	888 00
3. Lump sum retirement credit (attach Ohio LS WKS, line 6).....	888 888 00
4. Senior citizen credit (must be 65 or older to claim this credit; limit \$50 per return).....	88 00
5. Lump sum distribution credit (must be 65 or older to claim this credit; attach Ohio LS WKS, line 3).....	8 888 00
6. Child care and dependent care credit (see the worksheet in the instructions).....	8 888 00
7. If Ohio IT 1040, line 5 is \$10,000 or less, enter \$88; otherwise, enter -0- (low income credit).....	88 00
8. Displaced worker training credit (see the worksheet in the instructions) (limit \$500 per taxpayer).....	8 888 00
9. Ohio political contributions credit (limit \$50 per taxpayer); and credit for contributions to candidates for Ohio statewide office or General Assembly.....	888 00
10. Income-based exemption credit (\$20 personal/dependent).....	888 00
11. Total (add lines 2 through 10).....	888 888 888 00
12. Tax less credits (line 1 minus line 11; if less than -0-, enter -0-).....	888 888 888 00
13. Joint filing credit. See the instructions for eligibility. If married filing jointly status only, 88% times amount.....	888 00
14. Earned income credit.....	888 00
15. Ohio adoption credit (limit \$10,000).....	88 888 00
16. Job retention credit, nonrefundable portion (enclose a copy of the credit certificate).....	8 888 888 00
17. Credit for eligible new employees in an enterprise zone.....	8 888 888 00
18. Credit for certified ethanol plant investments.....	8 888 888 00
19. Credit for purchases of grape production property.....	8 888 888 00
20. Credit for investing in an Ohio small business.....	8 888 888 00
21. Enterprise zone day care and training credits.....	8 888 888 00
22. Research and development credit.....	8 888 888 00
23. Ohio historic preservation credit, nonrefundable carryforward portion.....	8 888 888 00
24. Total (add lines 13 through 23).....	888 888 888 00
25. Tax less additional credits (line 12 minus line 24; if less than -0-, enter -0-).....	888 888 888 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.



Department of
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Rev. 10/15

2015 Ohio Schedule of Credits

Nonrefundable and Refundable

Social Security no. of primary filer



15280210

888 88 8888

Nonresident Credit

Date of nonresidency **88/88/88** to **88/88/88** State of residency **88**

26. Enter the portion of Ohio adjusted gross income (Ohio IT 1040, line 3) that was not earned or received in Ohio. Attach Ohio IT NRC if required.....26. **888 888 888 00**

27. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3)27. **888 888 888 00**

28. Divide line 26 by line 27 and enter the result here (four digits; do not round). **.8888**
Multiply this factor by the amount on line 25 to calculate your nonresident credit..... 28. **888 888 888 00**

Resident Credit

29. Enter the portion of Ohio adjusted gross income (Ohio IT 1040, line 3) subjected to tax by other states or the District of Columbia while you were an Ohio resident (limits apply)..... 29. **888 888 888 00**

30. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3)30. **888 888 888 00**

31. Divide line 29 by line 30 and enter the result here (four digits; do not round). **.8888**
Multiply this factor by the amount on line 25 and enter the result here.....31. **888 888 888 00**

32. Enter the 2015 income tax, less all credits other than withholding and estimated tax payments and overpayment carryforwards from previous years, paid to other states or the District of Columbia (limits apply)..... 32. **888 888 888 00**

33. Enter the smaller of line 31 or line 32. This is your Ohio resident tax credit. If you filed a return for 2015 with a state(s) other than Ohio, enter the two-letter state abbreviation in the box(es) below 33. **888 888 888 00**

88 88 88 88 88 88

Grants

34. Manufacturing equipment grant 34. **8 888 888 00**

35. **Total nonrefundable credits and grants** (add lines 11, 24, 28, 33 and 34; enter here and on Ohio IT 1040, line 9)..... 35. **88 888 888 00**

Refundable Credits

36. Historic preservation credit 36. **88 888 888 00**

37. Business jobs credit..... 37. **88 888 888 00**

38. Pass-through entity credit 38. **88 888 888 00**

39. Motion picture production credit..... 39. **88 888 888 00**

40. Financial Institutions Tax (FIT) credit 40. **88 888 888 00**

41. **Total refundable credits** (add lines 36 through 40; enter here and on Ohio IT 1040, line 16)..... 41. **888 888 888 00**



Department of
Taxation

Grid layout



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2015 Ohio Schedule of Credits

Nonrefundable and Refundable

Social Security no. of primary filer

888 88 8888



15280110

Do not use staples. Use only black ink.

Nonrefundable Credits

1. Tax liability before credits (from Ohio IT 1040, line 8c).....	1.	888	888	888	00
2. Retirement income credit (limit \$200 per return). See the table in the instructions.....	2.			888	00
3. Lump sum retirement credit (attach Ohio LS WKS, line 6).....	3.	888	888	00	
4. Senior citizen credit (must be 65 or older to claim this credit; limit \$50 per return).....	4.			88	00
5. Lump sum distribution credit (must be 65 or older to claim this credit; attach Ohio LS WKS, line 3).....	5.		8	888	00
6. Child care and dependent care credit (see the worksheet in the instructions).....	6.		8	888	00
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9. Ohio political contributions credit (limit \$50 per taxpayer); and credit for contributions to candidates for Ohio statewide office or General Assembly.....	9.			888	00
10. Income-based exemption credit (\$20 personal/dependent exemption credit).....	10.			888	00
11. Total (add lines 2 through 10).....	11.	888	888	888	00
12. Tax less credits (line 1 minus line 11; if less than -0-, enter -0-).....	12.	888	888	888	00
13. Joint filing credit. See the instructions for eligibility and documentation requirements. This credit is for married filing jointly status only. <u>88</u> % times amount on line 12 (limit \$650).....	13.			888	00
14. Earned income credit.....	14.			888	00
15. Ohio adoption credit (limit \$10,000).....	15.		88	888	00
16. Job retention credit, nonrefundable portion (enclose a copy of the credit certificate).....	16.	8	888	888	00
17. Credit for eligible new employees in an enterprise zone.....	17.	8	888	888	00
18. Credit for certified ethanol plant investments.....	18.	8	888	888	00
19. Credit for purchases of grape production property.....	19.	8	888	888	00
20. Credit for investing in an Ohio small business.....	20.	8	888	888	00
21. Enterprise zone day care and training credits.....	21.	8	888	888	00
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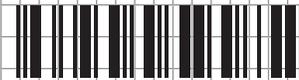
Do not write in this area; for department use only.



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2015 Ohio Schedule of Credits

Nonrefundable and Refundable
Social Security no. of primary filer



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Layout without grid



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Department of
Taxation

**General information
regarding this form**

General Information (2015 Schedule of Credits):

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. The first six numbers are constant for this form (150001XX - 150002XX).

15 = tax year

28 = Schedule of Credits

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 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.

9) 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.

10) 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."**

11) 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