



Scan Specifications for the 2019 Ohio SD 100

Important Note

The following document (**2019 Ohio 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 jeopardizes the integrity of the grid. When printing from Adobe Reader, select “None” for “Page Scaling,” which is under “Page Handling.”

The 2019 Ohio SD 100 test samples must be completed and submitted for approval no later than Dec. 9, 2019.

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



Department of
Taxation

General information

General Information (2019 SD 100):

1) Dimensions:

Target or Registration Marks - 0.2" diameter circles. Follow grid layout for positioning.

1D barcode (2 of 5 interleaved) - .375"H x 1.5"W. Follow grid layout for positioning. Center the barcode number directly under the barcode.

2D barcode (PDF 417) - See 2D instructions and schema. Follow grid layout for positioning. There is one 2D barcode for the SD 100.

2) 1D barcode - The last two numbers of the 1D barcode represent the vendor number. Use the Ohio Department of Taxation assigned 2 digit vendor number. If you have a question about your barcode assignment, e-mail the Forms Unit at Forms@tax.state.oh.us. The first six numbers are constant for this form (190201XX - 190202XX).

19 = tax year

02 = SD 100

01-02 = page number

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

NOTE: The vendor number also serves as the first two digits of the SSN in the test scenarios.

3) Use Arial or Courier font for the static text on the form. The static text for all target marks and header information (target marks, logo, title and 1D barcode) must match grid.

4) Use Courier, monospaced Arial, or similar monospaced Sans-Serif font for the variable data fields on the form.

5) Follow the grid layout for the variable data fields shown in red. Ensure 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 variable data fields except where shown in specs.

7) Generate whole dollar values only. All monetary fields must always display '00' in the cents field.

8) The possible negative fields for this return are lines 12, 19, 21, 25 and 26. Do not hard-code negative signs.

9) Provide guidance to customers regarding duplex printing that instructs them to print pages 1 and 2 together. Taxpayers have filed returns with pages 2 and 3 duplexed or a worksheet or software receipt on the back of a page of the return. This slows the processing of the tax return.

10) Generate the following message for customers: **"Do not enclose other documentation unless it is specified on the tax return or instructions."** Taxpayers often submit worksheets and receipts from the vendor product, which slows the processing of tax returns. Any other documents generated from the software must include a 1D barcode identifying it as additional information. The preferred placement is centered on the top edge of the page within the print area, however placement at any location on the page will be accepted. Always use the following 1D barcode (2 of 5 interleaved).



10211411

11) When an amended SD 100 is filed, include the SD RE (Reason of Explanation and Corrections), and the IT NOL if applicable. **Note:** NOL carryback should not be allowed on the current year return. Make sure that the SD RE barcode on this return includes your assigned vendor number. For example, if your last two digits of your 1D barcode are “05”, make sure that the last two digits of the SD RE barcode is “05” also.

12) For all balance due returns, generate the proper payment voucher. For an original return use the Ohio SD 40P and for an amended return use the Ohio SD 40XP.

***IMPORTANT NOTE*:** If the last name is only 2 characters the scanline information must only populate 2 characters. For example, if the last name is Li, the 3 digits on the scanline of the payment voucher must read “LI” only. Do not use any other values to populate a third character. Also, omit any special characters included in the last name on the scan line. The scan line is to include alpha characters only.

13) 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. Make any corrections to this income tax return within [the software program name], then print and mail.”**



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**Additional Instructions:
2D barcode, Submissions,
Testing, and Notifications**

2D Barcode Instructions

General Information

- The Ohio SD 100 must be enabled for 2D barcode decoding
- A form enabled for 2D barcode should not allow users or practitioners the option to turn off/on the 2D barcode function
- The minimum error correction code level is 4
- Products must not print a 2D barcode prior to being approved by Ohio

Size and Placement on the Form

- 2D barcode must be placed on each page of the form in the designated area indicated in the grid layout
- The maximum size of the 2D barcode is 3.5 inches wide by 1 inch in height and must fit within the designated space in the grid layout
- 2D barcode must not be bigger than the allocated area

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 identified and processed.
- Data included in the 2D barcode 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

Date Generated

- Included on page 1 only
- Indicates date return was generated from the product

Form Specific Data – Please see encoding schemas for form specific data

- All fields on form are required and must be included in the 2D barcode
- Fields with values are represented by the data followed by a carriage return
- Fields with no values are represented by a carriage return only; this results in two adjacent carriage returns

- Note that the data format within the 2D barcode for the Weight, Ratio and Weighted Ratio differs from the print version. Do not include the decimal point in the 2D data.

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

Examples of 2D Barcode data streams

Header Version Number	T1<CR>
Developer Code	1111<CR>
Jurisdiction	OH<CR>
Description	1802<CR>
Spec Version	0<CR>
Form Version	1<CR>
Date Generated	011519<CR>
Line Item Specific Data	IN<CR>
Line Item Specific Data	IT40<CR>
Line Item Specific Data	0<CR>
Trailer	*EOD* <CR>

Submission Process

- The deadline for submitting Ohio SD 100 test packets is December 9, 2019
- Test packets may be submitted by email to Forms@tax.state.oh.us
- The email subject line must include the vendor number, product name, tax year and form number in that order e.g. 12_ABCTax_19_SD100
- Submissions must include
 - Ohio form STF- Approval Request for Scannable Tax Forms
 - One (1) full field sample in a PDF format
 - Fourteen (14) test scenarios for the Ohio SD 100 bundle provided by the Ohio Department of Taxation. These test scenarios can include the following return, documents and vouchers: Ohio SD 100, SD RE, SD 40P, SD 40XP and others depending on the scenario. Send only the forms that each scenario requires.
- **Note: Make sure to send in the correct payment voucher if a scenario requires it.**
 - Each test scenario must be in a separate PDF using the following naming convention: vendor number, product name, tax year, form number, test number e.g.12_ABCTax_19_SD100_Test 1
- An emailed confirmation is sent to the vendor indicating the packet was received
- Submissions missing any of the items above will be rejected

Testing Process

- Testing of Ohio SD 100 packets commences on November 4, 2019
- Test packets are reviewed in two (2) content areas- printed forms and 2D barcode data
- A submission is approved in its entirety once all sample documents pass in both areas

Printed forms

- Vendor full field matches template provided in the specifications
- All fields are present, formatted properly and aligned with grid layout
- Test scenarios contain values specified by Ohio Department of Taxation

2D Barcode Data

- Barcodes read as valid
- All test scenarios can be decoded
- 2D barcode data matches data on printed forms

Notifications

- Communications regarding submissions are sent from Forms@tax.state.oh.us to the vendor email address(es) on file for the product.
 - Vendor contact information is compiled from STF- Approval Request for Scannable Tax Forms but may also be submitted by email to the address above.
- If forms are released prior to approval, vendors must ensure that the users cannot print returns containing the 2D barcodes and include a visual indicator to alert the taxpayer that the return cannot be filed.
- An email confirmation is sent to the vendor indicating the packet was approved, at which point the product is authorized to print with a 2D barcode.
- An email confirmation is sent to the vendor for packets that are rejected
 - Feedback is provided regarding the errors found
 - Resubmit packets must include all test scenarios and the full field return
 - After the third submission of test materials, the department cannot guarantee timeliness of the review
- If a tax form changes before January 1, 2020 vendors will be notified and required to submit revised test packets.



Department of
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Grid layout

Do not staple or paper clip.



Department of Taxation

2019 Ohio SD 100 School District Income Tax Return



19020110

Use only black ink/UPPERCASE letters.

File a separate Ohio SD 100 for each taxing school district in which you lived during the tax year.

88 88 88

X Check here if this is an amended return. Include the Ohio SD RE (do NOT include a copy of the previously filed return).

X Check here if claiming a Net Operating Loss (NOL) carryback. Include Ohio Schedule IT NOL.

Primary taxpayer's SSN (required) Spouse's SSN (if filing jointly) Enter school district # for this return (see instructions).

888 88 8888

X

888 88 8888

X

SD# 8888

First name M.I. Last name

JOHNXXXXXXXXXXXX

Q

PUBLICXXXXXXXXXXXX

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

JANXXXXXXXXXXXX

Q

PUBLICXXXXXXXXXXXX

Address line 1 (number and street) or P.O. Box

8888 CHERRY LANEXXXXXXXXXXXXX

Address line 2 (apartment number, suite number, etc.)

APT 88 XXXXXXXXXXXXXXX

City State ZIP code Ohio county (first four letters)

CITYXXXXXXXXXXXX

OH

88888

PICK

Foreign country (if the mailing address is outside the U.S.)

JAPANXXXXXXXXXXXX

Foreign postal code

8888888

School District Residency - Check applicable box

X Full-year resident X Part-year resident of SD# above X Full-year nonresident of SD# above

Enter date of nonresidency 88 88 88 to 88 88 88

Check applicable box for spouse (only if married filing jointly)

X Full-year resident X Part-year resident of SD# above X Full-year nonresident of SD# above

Enter date of nonresidency 88 88 88 to 88 88 88

Filing Status - Check one (must match the Ohio IT 1040)

- X Single, head of household or qualifying widow(er)
X Married filing jointly Spouse's SSN
X Married filing separately 888 88 8888

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

- X Traditional tax base school district. You must start with line 19 on page 2 of this return.
X Earned income tax base school district. You must start with line 24 on page 2 of this return.

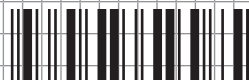
Table with 2 columns: Description and Amount. Includes rows for School district taxable income, tax liability, senior citizen credit, interest penalty, and total school district income tax liability.

Software vendors: Place 2D barcode in this location Do not place a box around the 2D barcode. The box is only here for placement purposes.

MM-DD-YY Code

2019 Ohio SD 100

School District Income Tax Return



19020210

SSN **888 88 8888**

SD# **8888**

6a. Amount from line 6 on page 1.....	6a.		88888888 00
7. School district income tax withheld for the school district number entered above (include copies of W-2 and 1099-R).....	7.		88888888 00
8. Estimated and extension payments (from Ohio SD 100ES and SD 40P), and credit carryforward from last year's return	8.		88888888 00
9. Amended return only – amount previously paid with original and/or amended return	9.		88888888 00
10. Total school district income tax payments (add lines 7, 8 and 9).....	10.		88888888 00
11. Amended return only – overpayment previously requested on original and/or amended return.....	11.		88888888 00
12. Line 10 minus line 11. Place a "-" in the box at the right if the amount is less than zero	-	12.	88888888 00
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). If line 12 is negative, ignore the "-" and add line 12 to line 6a.....	13.		88888888 00
14. Interest and penalty due on late filing or late payment of tax (see instructions).....	14.		88888888 00
15. TOTAL AMOUNT DUE (line 13 plus line 14). Include Ohio SD 40P (if original return) or Ohio SD 40XP (if amended return) and make check payable to "School District Income Tax"	AMOUNT DUE ▶	15.	88888888 00
16. Overpayment (line 12 minus line 6a)	16.		88888888 00
17. Original return only – amount of line 16 to be credited toward 2020 school district income tax liability.....	17.		88888888 00
18. REFUND (line 16 minus line 17).....	YOUR REFUND ▶	18.	88888888 00
Traditional Tax Base School District Amounts (lines 19 to 23)			
19. Ohio IT 1040, line 3 minus Ohio IT 1040, line 4. Place a "-" in the box at the right if the amount is less than zero	-	19.	88888888 00
20. Business income deduction add-back (from Ohio Schedule A, line 11).....	20.		888888 00
21. Line 19 plus line 20. Place a "-" in the box at the right if the amount is less than zero	-	21.	88888888 00
22. The portion of line 21 received while a nonresident of the school district entered above	22.		88888888 00
23. School district taxable income (line 21 minus line 22; if less than zero, enter zero). Enter here and on line 1 of this return.....	23.		88888888 00
Earned Income Tax Base School District Amounts (lines 24 to 27)			
24. Wages and other compensation received while a resident of the school district and included in modified adjusted gross income (see instructions)	24.		88888888 00
25. Net earnings from self-employment received while a resident of the school district and included in modified adjusted gross income (see instructions).....	-	25.	88888888 00
26. Federal conformity adjustments (see instructions).....	-	26.	888888 00
27. School district taxable income (add lines 24, 25 and 26; if less than zero, enter zero). Enter here and on line 1 of this return.....	27.		88888888 00

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.

▶ Primary signature _____ Phone number _____

▶ Spouse's signature _____ Date (MM/DD/YY) _____

Check here to authorize your preparer to discuss this return with the Department

Preparer's printed name _____ Phone number _____

Preparer's TIN (PTIN) P **XXXXXXXXXX**

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 Included – Mail to:
Ohio Department of Taxation
P.O. Box 182197
Columbus, OH 43218-2197

Payment Included – Mail to:
Ohio Department of Taxation
P.O. Box 182389
Columbus, OH 43218-2389



Department of
Taxation

Layout without grid

Do not staple or paper clip.



Department of Taxation

2019 Ohio SD 100 School District Income Tax Return



19020110

Use only black ink/UPPERCASE letters.

File a separate Ohio SD 100 for each taxing school district in which you lived during the tax year.

88 88 88

X Check here if this is an amended return. Include the Ohio SD RE (do NOT include a copy of the previously filed return).

X Check here if claiming a Net Operating Loss (NOL) carryback. Include Ohio Schedule IT NOL.

Primary taxpayer's SSN (required) 888 88 8888 If deceased X Spouse's SSN (if filing jointly) 888 88 8888 If deceased X Enter school district # for this return (see instructions). SD# 8888

First name JOHNXXXXXXXXXX M.I. Q Last name PUBLICXXXXXXXXXXXXXXXXXX

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

Address line 1 (number and street) or P.O. Box 8888 CHERRY LANXXXXXXXXXXXXXXXXXXXX

Address line 2 (apartment number, suite number, etc.) APT 88 XXXXXXXXXXXXXXXXXXXXXXXXXXXXX

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

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

Table with 2 main sections: School District Residency and Spouse Residency. Each section has checkboxes for Full-year resident, Part-year resident, and Full-year nonresident, along with nonresidency dates.

Table with 2 main sections: Filing Status and Tax Type. Filing Status includes Single, Married filing jointly, and Married filing separately. Tax Type includes Traditional tax base school district and Earned income tax base school district.

Do not staple or paper clip.

Table with 6 rows showing tax calculations: 1. School district taxable income (Traditional tax base and Earned income tax base), 2. School district income tax liability, 3. Senior citizen credit, 4. Line 2 minus line 3, 5. Interest penalty, 6. Total school district income tax liability.

Software vendors: Place 2D barcode in this location Do not place a box around the 2D barcode. The box is only here for placement purposes.

MM-DD-YY Code

**2019 Ohio SD 100
School District Income Tax Return**



SSN **888 88 8888**

SD# **8888**

6a. Amount from line 6 on page 1	6a.	88888888 00
7. School district income tax withheld for the school district number entered above (include copies of W-2 and 1099-R)	7.	88888888 00
8. Estimated and extension payments (from Ohio SD 100ES and SD 40P), and credit carryforward from last year's return	8.	88888888 00
9. Amended return only – amount previously paid with original and/or amended return	9.	88888888 00
10. Total school district income tax payments (add lines 7, 8 and 9)	10.	88888888 00
11. Amended return only – overpayment previously requested on original and/or amended return	11.	88888888 00
12. Line 10 minus line 11. Place a "-" in the box at the right if the amount is less than zero	- ... 12.	88888888 00
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). If line 12 is negative, ignore the "-" and add line 12 to line 6a.	13.	88888888 00
14. Interest and penalty due on late filing or late payment of tax (see instructions)	14.	88888888 00
15. TOTAL AMOUNT DUE (line 13 plus line 14). Include Ohio SD 40P (if original return) or Ohio SD 40XP (if amended return) and make check payable to "School District Income Tax"	AMOUNT DUE ▶ 15.	88888888 00
16. Overpayment (line 12 minus line 6a)	16.	88888888 00
17. Original return only – amount of line 16 to be credited toward 2020 school district income tax liability	17.	88888888 00
18. REFUND (line 16 minus line 17)	YOUR REFUND ▶ 18.	88888888 00
Traditional Tax Base School District Amounts (lines 19 to 23)		
19. Ohio IT 1040, line 3 minus Ohio IT 1040, line 4. Place a "-" in the box at the right if the amount is less than zero	- ... 19.	88888888 00
20. Business income deduction add-back (from Ohio Schedule A, line 11)	20.	888888 00
21. Line 19 plus line 20. Place a "-" in the box at the right if the amount is less than zero	- ... 21.	88888888 00
22. The portion of line 21 received while a nonresident of the school district entered above	22.	88888888 00
23. School district taxable income (line 21 minus line 22; if less than zero, enter zero). Enter here and on line 1 of this return	23.	88888888 00
Earned Income Tax Base School District Amounts (lines 24 to 27)		
24. Wages and other compensation received while a resident of the school district and included in modified adjusted gross income (see instructions)	24.	88888888 00
25. Net earnings from self-employment received while a resident of the school district and included in modified adjusted gross income (see instructions)	- ... 25.	88888888 00
26. Federal conformity adjustments (see instructions)	- ... 26.	888888 00
27. School district taxable income (add lines 24, 25 and 26; if less than zero, enter zero). Enter here and on line 1 of this return	27.	88888888 00

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.

▶ Primary signature _____ Phone number _____

▶ Spouse's signature _____ Date (MM/DD/YY) _____

Check here to authorize your preparer to discuss this return with the Department

Preparer's printed name _____ Phone number _____

Preparer's TIN (PTIN) P **XXXXXXXXXX**

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 Included – Mail to:
Ohio Department of Taxation
P.O. Box 182197
Columbus, OH 43218-2197

Payment Included – Mail to:
Ohio Department of Taxation
P.O. Box 182389
Columbus, OH 43218-2389



Department of
Taxation

Ohio SD RE

Note: This form is not captured, but is required for submissions of any amended test scenarios. Use the assigned 2 digit vendor number for the last 2 digits of the 1D barcode on this form.



19290110

Tax Year [] [] [] []

Ohio SD RE Reason and Explanation of Corrections

Note: For amended school district return only

SSN of primary filer

[] [] [] [] [] [] [] [] [] []

Complete the Ohio SD 100 (checking the amended return box) and include this form with documentation to support any adjustments to the line items on the return.

Reason(s):

- Ohio income tax base change (Traditional tax base only)
- Business income deduction add-back change (Traditional tax base only)
- Wages and other compensation change (Earned income tax base only)
- Net self-employment income change (Earned income tax base only)
- Filing status changed
- Residency status changed
- Senior citizen credit claimed
- School district withholding increased (include W-2 and/or 1099 forms)
- School district withholding decreased (include W-2 and/or 1099 forms)
- Other (describe the reason below)

If the changes to your school district return are due to an amended Ohio IT 1040, file your amended SD 100 at the same time. See the filing tips on the next page as well as the Ohio Individual and School District Income tax instructions.

Detailed explanation of adjusted items (include additional sheet[s] if necessary): _____

E-mail address _____ Telephone number _____

Federal Privacy Act Notice

Because we require you to provide us with a Social Security number, the *Federal Privacy Act of 1974* requires us to inform you that providing us your Social Security number is mandatory. Ohio Revised Code sections 5703.05, 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.