



Scan Specifications for the 2026 Ohio IT 3

Important Note

The following document 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, select "None" for "Page Scaling," which is under "Page Handling."

The Ohio IT 3 must be initially submitted by October 2, 2026 and approved no later than October 30, 2026.

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

Ohio Department of Taxation Scannable Tax Forms

1. Introduction:

The Ohio Department of Taxation (ODT) prescribes the format of Ohio tax returns and forms. The department's primary objective is to ensure that the tax forms are compatible with the department's automated remittance processing systems and can be processed in an efficient, accurate and economical manner.

These guidelines are for computerized tax processors, software developers, computer programmers, commercial printers, and others who develop and use substitute and reproduced tax forms.

2. Definitions:

2.01 Scannable Tax Forms

Software generated scannable forms are similar to the official ODT tax forms with the following exceptions: 1) the taxpayer-entity information layout, 2) a scanline that contains the taxpayer tax data, and 3) a variable data 2D barcode that contains the taxpayer data.

2.02 Substitute Tax Forms

Software generated substitute forms are exact replicas of the official ODT tax forms. ODT must be able to process substitute tax forms in the same manner as the official forms. Substitute tax forms that are electronically produced must duplicate the appearance and layout of the official form including size of margins, special keying symbols and line numbers.

2.03 Demographic Fields

The area where the name, address, and account number/Federal Employer Identification number (FEIN) are printed.

2.04 Static Text

The text, including item numbers, specifying the information to be entered into a data field. Static text must not go into capture areas.

2.05 OCR-Readable Field

The scanline field that will be read using Optical Character Recognition (OCR) technology. Subsequent OCR fields include the number of tax statements issued, the corrected IT 3 checkbox, and the three amount fields.

2.06 Record Layout

A 6-line-per-inch vertical (row) and 10-characters-per-inch horizontal (column) spacing grid, specifying the exact placement of all fields and characters on the facsimile form, is provided with each form specification to assist in proper spacing and alignment.

2.07 Capture Area

The specific space on the form where an OCR-Readable field is captured.

3. Specifications:

3.01 Field Length

Each form must contain the exact number of Demographic Fields and Capture Areas as the department-issued form.

3.02 Name and Address

Name and address must be placed in the row and column specified in the grid format provided with each form.

3.03 Account/FEIN

The account and FEIN must be printed with spaces in the exact locations specified in the record layout.

3.04 Scanline Font

The OCR scanline must be printed using a fixed 10-pitch, OCR-A or Courier (12-point size) font. No boldface or italicized font. No special characters.

3.05 Scanline Position

The bottom of the characters in the scanline must be ½ of an inch from the bottom edge of the form and 1¼ inch from the right edge. See grid layout and Scanline Specifications Format for exact location of scanline.

3.06 Total Remittance Field

This field is read by our remittance-processing equipment and must include a decimal point to separate the dollar and cents digits. (Example: \$ 12345.00)

3.07 OCR

Underlining or enclosing OCR readable data fields is not acceptable nor are vertical bars to be used to separate dollar and cents fields.

3.08 2D Barcode (PDF 417)

Both the Schema and the 2D Barcode Instructions provided must be referenced for data guidelines and placement within the 2D barcode. The PDF 417 barcode will measure 1.75" wide X 1.25" high, follow grid layout for positioning.

3.09 Back of Form

Vouchers must be printed on one side only.

3.10 Shading

The use of shading or solid black areas for sidebars, headings or other areas is not permitted unless specified on tax return samples.

3.11 Reference Marks

On all scannable returns and vouchers there are target marks on the form. Exact locations of the target marks are listed on the grid layout for each form. Target marks must be a solid black circle and should be .25" in diameter.

3.12 Software Developer Identification

The software developer identification is a **two-digit vendor registration number (VRN)** that is assigned to each developer. The identification is assigned to you by the Ohio Department of Taxation. The **two-digit VRN** refers to the developer *who designs the software to perform the tax calculations* **not** to the developer *who designs the form templates*. The VRN must be printed on each document in the exact area specified on the form grid. The use of a standard font size is acceptable. For any questions or VRN assignments, email: Forms@tax.ohio.gov

4. Testing:

4.01 Pre-release testing

All documents must be tested on ODT equipment before production runs. ODT will accept PDFs of voucher submissions. Testing instructions and information can be found on the "2D Barcode Instructions" page.

4.02 Printed Voucher

Vendors must reference the scanline section of these specifications for additional information.

5. Approval Process:

The Forms Unit will confirm receipt of the submission by e-mail. The Forms Unit will send notification of your approval status by e-mail when your submittal has been reviewed and tested. Allow up to 10 business days for the review process to be completed.

6. Check Digit Routine (Modulus 10) For Scanline

- 1) Multiply each digit of the number by 1 or 2, starting from the left and going to the right. You will start with a 1 then 2, and continue this pattern to the end of that number.
- 2) Add all the digits together. Do not add the sum of the totals. For example, if your numbers are 1, 3, 4 and 19 your answer will be: $1 + 3 + 4 + 1 + 9 = 18$.
- 3) Divide the total from the digits by 10.
- 4) Subtract the remainder from 10. The answer is your check digit. **If your remainder is zero, your check digit will always be zero.**

Note: This same procedure is followed for all check digit calculations throughout these specifications.

Example:

Check digit calculation for ID Number & Reporting Period:

Step 1 – Multiply each digit in the number by weights 121212.

$$\begin{array}{r} 3\ 1\ 1\ 2\ 3\ 4\ 5\ 6\ 7 \\ \times 1\ 2\ 1\ 2\ 1\ 2\ 1\ 2\ 1 \\ \hline 3\ 2\ 1\ 4\ 3\ 8\ 5\ 12\ 7 \end{array}$$

Step 2 – The digits of the individual products are summed.

$$3 + 2 + 1 + 4 + 3 + 8 + 5 + 1 + 2 + 7 = 36$$

Step 3 – Divide the sum by the modulus (10):

$$\begin{array}{r} \text{3(quotient)} \\ \text{(Modulus) 10} \overline{) 36(\text{sum})} \\ \underline{30} \\ 6 \text{ (remainder)} \end{array}$$

Step 4 – To compute the check digit:

$$\text{Modulus} - \text{Remainder} = \text{Check Digit}$$

$$10 - 6 = 4 \text{ (This is your check digit.)}$$

Step 5 – Append a space and the check digit to the right of the number: The complete form for the FEIN is 311234567 4.

7. Scanline Specifications Format**Form: 2025 Ohio IT 3****Size: 8.5" X 3.5"**

Description	Number of Positions	Character Length
Ohio Withholding Account Number	1-9	8
Check Digit for Ohio Withholding Account Number	10-11	1
Tax Year	12-16	4
Check Digit for Tax Year	17-18	1
FEIN	19-28	9
Check Digit for FEIN	29-30	1
Form Type	31-33	3

Placement of the Scanline: Will start on line 63 at position 43 and end at position 75. Blank spaces must be as noted. Print zeros in fields that contain no data. The scanline font is OCR-A or Courier (12-point size), 10 pitch (pica spacing).

Example: 51999989 0 2026 3 311234567 4 303

Diagram illustrating the placement of the scanline fields. The fields are numbered 1 through 7, corresponding to the positions in the example string:

- 1: 51999989
- 2: 0
- 3: 2026
- 4: 3
- 5: 311234567
- 6: 4
- 7: 303

1. Employer Withholding Account Number (8 digits and a space). Ohio withholding account numbers begin with 51, 52, 53, 54, or 55. Any numbers that do not begin with 51, 52, 53, 54, or 55 cannot be processed through our equipment.
2. Check Digit for Ohio Withholding Account Number (1 digit and a space)
3. Tax Year (4 digits and a space)
4. Check Digit for Tax Year (1 digit and a space)
5. FEIN (9 digits and a space)
6. Check Digit for FEIN (1 digit and a space)
7. Form Type: This will remain a constant "303" on all "IT 3" forms.

THE DEADLINE FOR FINAL APPROVAL IS OCT. 30, 2026.

Note: The Capture Area fields will be Ohio Withholding Account Number, FEIN, Tax Year, Number of tax statements attached, Total Ohio employee compensation, Total Ohio income tax liability and Total Ohio school district tax liability.

2D Barcode (PDF 417) Instructions

General Information

- The Ohio OUPC must be enabled for a PDF 417 2D barcode to include variable taxpayer data
- A form enabled for 2D barcode must not allow users or practitioners the option to turn off/on the 2D barcode function
- The minimum error correction code level is 4
- Optimal dpi level is 300 dpi. The minimum dpi level is 200 dpi
- Refer to schema and specifications on field length and character guidelines.

Size and Placement on the Form

- 2D barcode must be placed in the designated area indicated in the grid layout
- The 2D barcode will be PDF 417 with a maximum size of 1.75 inches wide by 1.25 inches in height. The 2D barcode must fit within the designated space in the grid layout
- 2D barcode must not be bigger than the allocated area

Barcode Layout

- Data included in the 2D barcode can be broken down into three general sections

Header

Form ID

- 024303XX. 024 = Template Layout*; 303 = IT 3; XX = ODT Assigned VRN Number

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

Tax Year

- The new Template Layout is effective for tax years 2024 and forward*

FEIN

- 9 digit numeric only

Ohio Withholding Account Number

- 8 digit numeric only. Will always begin with 51, 52, 53, 54, or 55

TIN

- 2 digit numeric only. The TIN is the check digit for the Ohio Withholding Account Number followed by a zero.

Number of Tax Statements Issued

- Numeric, whole digits only. Up to maximum of 6 digits.

Total Ohio Employee Compensation

- Total amount of employee compensation, including cents. Numeric only, up to 11 characters total.
- Must be greater than one dollar

Total Ohio Income Tax Liability

- Total amount of Ohio income tax withholdings, including cents. Numeric only, up to 11 characters total.
- Must be greater than one dollar

Total Ohio School District Tax Liability

- Amount of Ohio school district withholdings, including cents. Numeric only, up to 11 characters total.
- Must be greater than one dollar

Checkbox for corrected IT 3

- 1 if applicable; 0 if not applicable

Examples of 2D Barcode data streams

Header	02430399<CR>
Tax Year	2026<CR>
FEIN	311234567<CR>
Ohio Withholding Account Number	51999989<CR>
Number of Tax Statements Issued	123456<CR>
Total Ohio Employee Compensation (including cents)	12345678900<CR>
Total Ohio Income Tax Liability (including cents)	12345678900<CR>
Total Ohio School District Liability (including cents)	12345678900<CR>
Corrected IT 3 Checkbox	1<CR>
	EOD<CR>

Submission Process

- The deadline for Ohio IT 3 approval is October 30, 2026
- IT 3s may be submitted by email to Forms@tax.ohio.gov
- The email subject line must include the vendor number, product name, tax year and voucher number in that order e.g. 99_ABCTax_26_303
- Submissions must include
 - One (1) full field sample in a PDF format
 - Test scenarios for the Ohio IT 3 provided by the Ohio Department of Taxation.
- Each test scenario must be in a separate PDF using the following naming convention: vendor number, product name, tax year, voucher number, test number 99_ABCTax_26_303_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 the Ohio IT 3 commences on August 17, 2026.
- IT 3s are reviewed in three (3) content areas - printed forms, 2D barcode data, and scanline data
- A submission is approved in its entirety once all sample documents pass in all 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 and match test scenario data exactly

Scanline Data

- Must meet requirements specified in scanline guidelines section of these specifications

Notifications

- Communications regarding submissions are sent from Forms@tax.ohio.gov to the vendor email address(es) on file for the product
- If forms are released prior to approval, vendors must ensure that the users cannot print IT 3s containing 2D barcodes and must include a visual indicator to alert the taxpayer that the IT 3 cannot be filed
- An emailed confirmation is sent to the vendor indicating IT 3 approval or rejection
- Feedback is provided regarding errors found on rejected submissions
- Resubmissions of IT 3s must include all test scenarios
- After the third submission of test materials, the department cannot guarantee timeliness of the review
- If an IT 3 changes before January 1, 2027, specifications and test scenarios will be updated to reflect the changes. Vendors will be notified of applicable changes and required to submit revised IT 3 test packets

When filing the paper IT 3 attach the
corresponding W-2s and/or 1099s



VRN
99

Any Corporation Inc.
ABC Company
123 Any Street
Columbus, OH 40000

I declare under penalties of perjury that this return, including any accompanying
schedules and statements, has been examined by me and to the best of my
knowledge and belief is a true, correct and complete return and report.

Signature of responsible party _____ SSN _____
Title _____ Date _____

Ohio IT-3 - Transmittal of Wage and Tax Statements

Rev. 7/25

Tax Year	FEIN	Ohio Withholding Account Number
2026	31 1234567	51 987654
1. Number of tax statements issued (Combined W-2s and/or 1099s)		123456
2. Total Ohio employee compensation		123456789.00
3. Total Ohio income tax liability		123456789.00
4. Total Ohio school district tax liability		123456789.00

Due on or before January 31.
Do not submit payments with this form

Check here if corrected IT 3 ☒

51987654 4 2026 3 311234567 4 303

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85
46	<u>When filing the paper IT 3 attach the corresponding W-2s and/or 1099s</u>										Ohio IT-3 - Transmittal of Wage and Tax Statements Rev. 7/25															Do NOT fold form.																																																										
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Any Corporation Inc.
ABC Company
123 Any Street
Columbus, OH 40000

I declare under penalties of perjury that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return and report.

Due on or before January 31.

Check here if corrected IT 3 ☒

Do not submit payments with this form

Signature of responsible party _____ SSN _____
Title _____ Date _____

51987654 4 2026 3 311234567 4 303