

CD-425

2025 CORPORATE TAX CREDIT SUMMARY (REVISION 8-25-25)

CHANGES FOR THE YEAR

- Barcode, line geometry, line references, revision date, and tax year references updated.

Production Details:

Submission Approval Start Date:	October 10, 2025
Target Date for Initial Submission:	October 31, 2025
Required Approval Date:	November 24, 2025
Form Period Date Effective:	Calendar Year December 31, 2025 Fiscal Year November 30, 2026
For Filing Periods:	December 2025 and later
Form Placed in Software:	After December 31, 2025
Unchanged/Updated:	Updated

9-12 TEST SAMPLES REQUIRED:

- 1 Blank
- 1 Full Field
- 7 Test Samples by PDF or 10 by Express Mail

IMPORTANT: This form is part of a set; all forms in the set require approval.

BARCODE:

The barcode must read 63002XX027. Replace (XX) with your two-digit Software Provider ID (SPID).

Align barcode between Row 38, Column 74-79 and Row 54, Column 74-79. Print the number either stacked or vertically to the right of the barcode.

USE:

- 12-point Courier font for scanband
- 12-point Courier font for variable data
- All capital letters for variable data
- Correct barcode length
- Correct matching line geometry
- Data placement from SD version
- High resolution bitmap for barcodes
- Matching alignment between the full field and test samples
- Various ID numbers using the prefixes of 999, 900, 000 or 666 for FEINs/SSNs

BARCODE DIMENSIONS:

- BARCODE LENGTH MUST MEASURE MORE THAN 2 5/8" BUT LESS THAN 2 3/4" FOR NEW SOFTWARE PROVIDERS AND/OR A NEWLY DEVELOPED FORM
- MAKE SURE BARCODE READS AND IS PROPERLY PLACED BASED ON THE SPECIFICATIONS GIVEN
- SYMBOLOGY CODE 39
- DENSITY 4.18 CPI
- HEIGHT 0.500
- HIGH RESOLUTION BITMAP FOR BARCODES
- RATIO 3:1

TEST SAMPLES:

- BLANK AND FULL FIELD ARE REQUIRED BUT ARE NOT CONSIDERED SAMPLES
- CONFIRM DATA/TEXT PLACEMENT MATCHES THE SD VERSION
- ENSURE EACH LINE IS POPULATED ACROSS THE REQUIRED TEST SAMPLES
- INCLUDE ONE TEST SAMPLE EXCEEDING \$999.00
- USE THE FIELD DESCRIPTION FORMATTING FOR PLACEMENT OF VARIABLE DATA
- USE A DIFFERENT AMOUNT FOR EACH FIELD
- IF SENDING IN BY EXPRESS MAIL, PLEASE SEND ADDITIONAL TEST SAMPLES AS REQUIRED
- DO NOT SUBMIT CONTINUOUS 9s OR Xs FOR VARIABLE DATA

Placement of Variable Data

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
17	Legal Name	28	10	37	Alphanumeric
17	FEIN	70	9	78	Numeric: No Dashes
22	Line 01	9	2	10	01
22	Line 01	21	8	28	Numeric
22	Line 12	34	2	35	12
22	Line 12	46	8	53	Numeric
22	Line 20	58	2	59	20
22	Line 20	70	8	77	Numeric
24	Line 02	9	2	10	02
24	Line 02	21	8	28	Numeric
24	Line 15	34	2	35	15
24	Line 15	46	8	53	Numeric
24	Line 21	58	2	59	21
24	Recycling Facilities	62	2	63	RF
24	Recycling Facilities	67	1	67	Alpha: Y or N Y: Yes N: No
24	Cogeneration Plant	71	2	72	CP
24	Cogeneration Plant	77	1	77	Alpha: Y or N Y: Yes N: No
26	Line 03	9	2	10	03
26	Line 03	21	8	28	Numeric
26	Line 16	34	2	35	16
26	Line 16	46	8	53	Numeric
26	Line 21	58	2	59	21
26	Line 21	70	8	77	Numeric
28	Line 04	9	2	10	04
28	Line 04	21	8	28	Numeric

28	Line 17A	34	3	36	17A
28	Line 17A	46	8	53	Numeric
28	Line 22	58	2	59	22
28	Line 22	70	8	77	Numeric

30	Line 05	9	2	10	05
30	Line 05	21	8	28	Numeric
30	Line 17B	34	3	36	17B
30	Line 17B	46	8	53	Numeric
30	Line 27	58	2	59	27
30	Line 27	70	8	77	Numeric

32	Line 06	9	2	10	06
32	Recycling Facilities	13	2	14	RF
32	Recycling Facilities	18	1	18	Alpha: Y or N Y: Yes N: No
32	Additional Annual	23	2	24	AA
32	Additional Annual	28	1	28	Alpha: Y or N Y: Yes N: No
32	Line 18A	34	3	36	18A
32	Line 18A	46	8	53	Numeric

34	Line 06	9	2	10	06
34	Line 06	21	8	28	Numeric
34	Line 18B	34	3	36	18B
34	Line 18B	46	8	53	Numeric

36	Line 07	9	2	10	07
36	Line 07	21	8	28	Numeric
36	Line 19	34	3	36	19
36	Line 19	46	8	53	Numeric