

Ohio

2009

School District
Income Tax
Return and Instructions

DRAFT 10/22/09

Inside:

- ✓ Form SD 100
- ✓ Pay your taxes by credit card (see page 7)
- ✓ Use the Finder to verify your school district and tax rate (see page 8)

Cut through the red tape.

Ohio offers more ways than ever to file online and get your refund fast.

See back cover for details.

2009 Ohio Form SD 100 General Information

Why We Mailed You This Booklet

We mailed you this booklet based upon the address you showed on your 2008 Ohio income tax return. We used this information to help determine who should receive a school district booklet. If you believe that you received this booklet in error, verify your school district by using **The Finder** (see page 8 of these instructions).

Do I Have To File a School District Income Tax Return?

No, if ...

- you were neither a resident of, nor domiciled in, a school district with an income tax in effect during 2009; AND
- you had no school district income tax withheld.

Yes, if ...

- you were a resident of, or were domiciled in, a school district with an income tax in effect for 2009 and either (i) had any income and you are filing for a **traditional** tax base school district or (ii) had earned income and you are filing for an **earned income only** tax base school district (see "Tax Type" discussion below). Taxpayers residing in **traditional** and earned income tax base school districts must file Ohio form SD 100 even if none of their income is subject to the tax; OR
- you received a W-2 with **erroneous school district withholding tax** taken out of your pay for 2009. If you are not liable for school district income tax, but had school district tax withheld in error, you must complete an Ohio form SD 100 for that school district number in order to request a refund. If you are liable for tax in one school district, but you had withholding tax taken for another school district, you must file **separate** Ohio SD 100 returns under each school district number (see listings on pages 9-10 of these instructions).

Tax Type

Traditional Tax Base School District Method – Ohio Revised Code sections 5748.01(E)(1)(a) and 5748.01(E)(2) provide that the voters in each school district can vote to enact a school district income tax based upon income and deductions shown on the Ohio income tax return. Under these provisions of the law, individuals pay the school district income tax based upon Ohio taxable income (Ohio adjusted gross income less the exemption amount) as shown on line 5 of Ohio form IT 1040 or IT 1040EZ, and estates pay the school district income tax based upon Ohio taxable income as shown on line 3 of Ohio form IT 1041. Until recently, this method of taxation was the only method available to school district voters. Taxpayers residing in **traditional** tax base school districts must file Ohio form SD 100 even if none of their income is subject to the tax.

Earned Income Only Tax Base School District Method – Ohio Revised Code section 5748.01(E)(1)(b) provides that voters in a school district can approve a school district income tax that will apply only to individuals – not to estates – and will apply only to each individual's earned income without any deductions. This method of taxation is an alternative to the **traditional** tax base school district method. For a listing of **earned income only** school districts, see page 9 of these instructions.

"Earned income" is defined as wages, salaries, tips, other employee compensation, and self-employment income from sole proprietorships and partnerships. Under this alternative tax base, each taxpayer in the **earned income only** school district does not

pay school district income tax on any other types of income such as retirement income, lottery winnings, interest, dividends, capital gains, profit from rental activities, distributive shares of profit from S corporations, alimony received and all other types of income that are not earned income but that are part of Ohio adjusted gross income.

Taxpayers in **earned income only** school districts cannot claim any deductions such as the alimony paid deduction or the capital loss deduction. In addition to these limitations, taxpayers in the **earned income only** school districts are not allowed a deduction for personal or dependency exemptions. Taxpayers residing in earned income tax base school districts must file Ohio form SD 100 even if none of their income is subject to the tax.

I Don't File an Ohio Income Tax Return. Must I File an Ohio Form SD 100?

Yes, if you have a school district tax liability. To determine this liability, you should start with what your Ohio taxable income would be if you were filing an Ohio income tax return. Then, if you show an amount on line 8 on Ohio form SD 100, you must file the school district income tax return.

I'm Retired. Am I Liable for School District Tax?

Yes, if you show any amount of tax on Ohio form SD 100, line 8. Note that taxpayers who are 65 or older before Jan. 1, 2010 may claim on line 7 a senior citizen credit of \$50 **per return**.

Are My Children Liable for the School District Tax?

Your children are liable if they have school district taxable income (see line 3 on Ohio form SD 100). There is no age limit.

Filing Due Date

- Generally, you must file this return and make all payments by April 15, 2010. If you choose a paperless method and use direct deposit, most likely you will receive your refund in five to seven business days.
- For due date exceptions that may apply, see "I Can't File My Ohio Form..." below and "I'm Not Able to Pay..." on page 3 of these instructions.
- If you were in a combat zone, please see "Military Personnel Stationed Outside Ohio" in the 2009 Ohio IT 1040 booklet on our Web site at tax.ohio.gov.

Can I e-File My School District Return?

Yes. In order to e-file your Ohio form SD 100, you must be a full-year resident of the school district for which you are filing. You also must file an electronic Ohio income tax return at the same time.

I Can't File My Ohio Form SD 100 By April 15, 2010. Can I Get an Extension?

Yes, if you have an extension of time **to file** your IRS form 1040, 1040A or 1040EZ. Ohio does not have its own extension request form, but honors the federal extension of time to file. When you file Ohio form SD 100, you must include a copy of your federal extension or extension confirmation number. However, there is no extension of time for **paying** your tax. You will owe interest and penalty on any payment you make after April 15, 2010.

Exception to the General Rule: Certain members of the military have an extended time to pay as well as an extended time to file. For more information see "Military Personnel Stationed Outside Ohio" in the 2009 Ohio IT 1040 booklet on our Web site at tax.ohio.gov.

I'm Not Able To Pay By April 15, 2010. What Should I Do?

By law all tax is due on this date except for certain members of the military (see exception to the general rule above). Whatever amount you pay by the required due date will reduce the amount of interest and late-payment penalty you will be charged. Even if you are unable to pay the full amount of tax, you **must** file your return by the due date (or by the extended due date).

Do I Owe Penalties and Interest?

A **failure-to-file** penalty, the greater of \$50 per month up to a maximum of \$500, or 5% per month up to a maximum of 50% of the tax, may be charged if you fail to file your Ohio school district income tax return by the due date or the extended due date.

A **failure-to-pay** penalty of double the interest charged generally will apply if you do not pay the tax by April 15, 2010. However, this penalty does not apply if your total payments made by April 15, 2010 equal or exceed 90% of your total Ohio tax. Make any required payment electronically via our Web site at tax.ohio.gov or use Ohio form SD 40P on page 7 of these instructions.

An additional \$50 bad-check charge may be imposed against any taxpayer whose payment is dishonored by the bank.

Except for certain military servicemembers (see "Military Personnel Stationed Outside Ohio" in the 2009 Ohio IT 1040 booklet on our Web site at tax.ohio.gov), interest will be applied from the date the tax should have been paid (April 15, 2010) until the date of payment.

If you file your return after the unextended due date and you paid and/or will pay any tax after the unextended due date, you owe interest **unless** the refund, if any, shown on line 14 is greater than any tax you paid after the unextended due date. Interest is due on late-paid tax even if the IRS has granted you a filing extension. The year 2010 interest rate is 4%.

How Can I Be Sure of the School District in Which I Live or Am Domiciled?

If you are not sure of the school district in which you live, the Ohio Department of Taxation has an online resource called **The Finder** to assist you. Instructions for using The Finder are on page 8 in this booklet.

I Lived or Was Domiciled Only Part-Year in a Taxable School District. What Must I Do?

You must file Ohio form SD 100 for each taxing school district in which you lived during the year. For detailed information, see line 2 instructions on page 5.

What if I Am a Part-Year Resident or a Part-Year Domiciliary of Two Taxing Districts?

You must file a separate Ohio form SD 100 for **each** taxing school district.

What if I Received a W-2 With School District Income Tax Withheld, But I Am Not Domiciled in a School District With a Tax?

You are not subject to the school district income tax. In order to get a full refund of the school district income tax withheld for a school district in which you were not domiciled at any time during the year, you must complete Ohio form SD 100.

On the front page of the return be sure to (i) enter in the boxes provided the school district number shown on your W-2(s) and (ii) check the "full-year nonresident" box.

If school district income tax was withheld for a **traditional** tax base school district (see listings on pages 9-10 of these instructions), complete line 1 and enter on line 2 the same amount that you entered on line 1. Enter -0- on lines 3-8, complete lines 9-14 and leave lines 15-18 blank.

If school district income tax was withheld for an **earned income only** tax base school district (see listings on page 9 of these instructions), you should place a -0- on lines 1-8 and lines 19-22. Then complete lines 9-14, and leave lines 15-18 blank.

When you mail us your return, you must include a copy of the W-2(s) showing the school district income tax withheld for the school district number that you entered in the boxes in the upper right-hand corner on page 1 of your return.

My W-2 Does Not Show My School District Withholding. What Should I Do?

You should ask your employer for either a corrected W-2 or a letter showing both the school district withholding amount and the four-digit school district number.

What Should I Do if My Employer Is Not Withholding Enough Tax or Any Tax?

If your employer is not withholding either enough or any school district income tax and you will owe combined state and school district income tax of at least \$500, you are required to file a school district estimated income tax voucher (Ohio form SD 100ES), which is on our Web site at tax.ohio.gov.

If your employer is not withholding **any** tax, please provide us with the facts in writing along with a copy of last year's W-2 (if you were with the employer then) and submit them to Employer Withholding Unit, P.O. Box 2476, Columbus, Ohio 43216-2476.

How to Complete the 2009 Ohio Form SD 100

The 2009 Ohio form SD 100 has been designed for electronic scanning, which allows for faster processing with fewer errors. In order to avoid unnecessary delays caused by manual processing, taxpayers should use the following guidelines:

1. Use black ink **ONLY**.
2. Use this form **ONLY** for the taxable year **2009**.
3. Round numbers to the nearest dollar. Do not print over the preprinted zeros in the boxes at the far right of the return, which designate cents (.00).
4. Print your numbers and letters (**UPPERCASE only**) inside the boxes as shown below:

1	2	3		A	N	Y		S	T	R	E	E	T
---	---	---	--	---	---	---	--	---	---	---	---	---	---

If the boxes don't appear on your return, do **not** hand-draw the boxes.

Name(s), Address and Social Security Number(s). Enter your name and address on page 1 and your Social Security number on pages 1 and 2 of your return (if married filing jointly, also enter your spouse's Social Security number on page 1).

School District Number: Enter the school district number for which you are filing this return in the school district number box in the upper right-hand corner on page 1 of the return and in the school district number box in the upper left-hand corner on page 2 of the return. Pages 9-10 of these instructions list each taxing school district and its school district number.

School District Domicile: Check the appropriate box ("full-year resident," "part-year resident" or "full-year nonresident") for the school district number that you have indicated on the return.

Is There Any Free Software Available To Help Me Prepare This Return?

We have developed an spreadsheet that computes the school district income tax for both tax types. Please visit http://tax.ohio.gov/documents/forms/school_district_income/2009/2009_sd_comp_worksheet.xls.

Do Both Married Filing Jointly Taxpayers Have To Sign This Return?

Both married filing jointly spouses must sign unless one of the spouses was not domiciled in the school district for the entire year. In this case the nondomiciled, married filing jointly spouse does not have to sign.

Preparer's Name

The Ohio Department of Taxation follows IRS Notice 2004-54. For more information, please see "Does Ohio Follow the Alternative Preparer Signature Procedures?" in the 2009 Ohio IT 1040 booklet on our Web site at tax.ohio.gov.

How Do I Correct My Ohio Form SD 100 After I Have Already Filed It?

Make any correction to your return by filing an amended school dis-

trict income tax return (Ohio form SD 100X) for the year that you are correcting. To speed up the processing of your amended return:

- Include a copy of your original return and a copy of your W-2s; AND
- Include a copy of any cancelled checks used as payment on your original return.

Ohio form SD 100X is available on our Web site at tax.ohio.gov or by calling toll-free 1-800-282-1782. If you correct your federal income tax return or if you are audited by the IRS, you must file Ohio form SD 100X within 60 days of the final determination of the IRS correction.



The IRS tells us about all changes it makes to your federal income tax return. To avoid penalties, be sure to file your amended school district income tax return, Ohio form SD 100X, within 60 days of the final determination of the federal change.

Do I Have To Make School District Estimated Income Tax Payments for 2010?

Except as discussed below, you must make school district estimated income tax payments if you will owe more than \$500 in combined state and local school district income tax for 2010 after subtracting your Ohio and school district income tax withholding amounts and overpayment carryforward from 2009 to 2010.

Even if you will owe more than \$500, you do not have to make estimated school district income tax payments if either (i) your 2010 combined Ohio and school district income tax withholding amounts and overpayment carryforwards from 2009 to 2010 are at least 90% of your 2010 combined state and school district income tax or (ii) your 2010 combined state and school district income tax withholding amounts and overpayment carryforwards from 2009 to 2010 are equal to or greater than your 2009 combined state and school district income tax. For purposes of these tests, your year 2009 overpayment credited to year 2010 does not include any year 2009 tax payment that you made after April 15, 2010.

Use Ohio form SD 100ES for year 2010 to make estimated payments (see our Web site at tax.ohio.gov or call toll-free 1-800-282-1782).

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 with 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.

We strongly encourage you to file and pay electronically. However, if you choose to pay by paper check or money order, you must complete Ohio form SD 40P on page 7 and mail the form with your payment to one of the following addresses:

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

Ohio Form SD 100 Line Instructions

Be sure to keep a copy of this return for your records. If during 2009 you resided in or had school district income tax withheld for more than one of the school districts listed on pages 9-10 of this booklet, you must complete a separate return for each of those school districts.

Tax Type – Traditional tax base or **earned income only** tax base – see the “Tax Type” discussion on page 2 of these instructions.

Line 1 – Traditional Tax Base School District Filer

- Unless you filed your Ohio income tax return by telephone, enter the amount from line 5 of Ohio form IT 1040 or IT 1040EZ.
- If you filed your Ohio income tax return by telephone, enter on this line the following net amount:
 - The amount from line 3 of your Ohio TeleFile worksheet;
 - Less any amount on line 4 of the Ohio TeleFile worksheet;
 - Less \$1,550 for you;
 - Less \$1,550 for your spouse (if you are filing a joint return);
 - AND
 - Less \$1,550 for each dependent you claimed on your federal income tax return.

Earned Income Only Tax Base School District Filer

- Do **not** enter on line 1 of your Ohio form SD 100 the amount from line 5 of Ohio form IT 1040 or IT 1040EZ, and do **not** enter any amount from your TeleFile worksheet.
- Complete Schedule A (lines 19-22) on page 2 of Ohio form SD 100 and enter on line 1 the amount you show on line 22.

Line 2 – Adjustments for Part-Year Residents and Full-Year Nonresidents of Traditional Tax Base School Districts

Complete this line only if you were either a part-year resident or a full-year nonresident of a **traditional** tax base school district. Leave this line blank if you are filing this return for an **earned income only** school district (listed on page 9 of these instructions).

We have developed an Excel spreadsheet that computes the school district income tax for both tax types. Please visit http://tax.ohio.gov/documents/forms/school_district_income/2009/2009_sd_comp_worksheet.xls.

Please enclose with this return a detailed explanation telling us why you are entering an amount on this line. Common reasons include the following:

- Part-year resident of the **traditional** tax base school district.
- Full-year nonresident of the **traditional** tax base school district.
- An individual not domiciled in the **traditional** tax base school district but merely using a mailing address located within that school district.

If you claim that you are domiciled outside the school district, include in your explanation the full address where you claim to be domiciled.

Note: Be sure that your explanation includes your full name, your Social Security number and the phrase “2009 SD 100.”

Show on this line the portion of your Ohio taxable income (line 5 on Ohio form IT 1040 or IT 1040EZ or line 1 on Ohio form SD 100) that you earned while you were a resident of another school district. Please note that the amount you show on this line must be “net” of all related deductions that you claimed on the front page of your federal income tax return and on Schedule A of your Ohio form IT 1040 (see example that follows).

Example for Line 2 – Traditional Tax Base Filers Only

For only part of the year Lee was a resident of the Reynoldsburg City School District, which imposes a school district income tax and is **not** an **earned income only** school district. Lee lived in Columbus

for the remainder of the year. There is no Columbus school district income tax.

While Lee was residing in the Reynoldsburg City School District, she earned \$39,000 in wages and \$5,000 in interest from bonds issued by another state (this interest is not subject to federal income tax, but is subject to Ohio income tax and to Reynoldsburg City School District income tax). While Lee was residing in the Columbus City School District she earned \$31,000 in wages and dividends, paid \$10,000 in alimony, incurred a \$3,000 capital loss and paid \$2,000 into a medical savings account she established on Dec. 31 (the \$2,000 contribution qualifies for the medical savings account deduction on Schedule A of Ohio form IT 1040).

Example of Part-Year Resident Adjustment, Line 2 on Ohio Form SD 100 – Traditional Tax Base Filers

Computation of Federal Adjusted Gross Income

Wages and dividends	\$70,000
Deduction for alimony paid	- 10,000
Capital loss deduction	- 3,000
Federal adjusted gross income	\$57,000

Computation of Ohio Taxable Income

Interest earned – non-Ohio state bonds	+ 5,000
Medical savings account deduction	- 2,000
Ohio adjusted gross income	\$60,000
Less: Exemption amount	- 1,550
Ohio taxable income (line 1 on Ohio form SD 100)	\$58,450

Computation for Line 2 (Ohio Form SD 100), Adjustment for the Portion of Lee's Ohio Taxable Income Not Earned While a Resident of the Reynoldsburg City School District

Income earned while not a resident of the Reynoldsburg City School District	\$31,000
Less: Related deductions (\$10,000 alimony paid, \$3,000 capital loss deduction and \$2,000 medical savings account contribution deduction)	- 15,000

Line 2 (Ohio form SD 100) adjustment – the portion of school district taxable income earned while Lee was not a resident of the Reynoldsburg City School District

Reynoldsburg City School District taxable income (line 3 on Ohio form SD 100)	\$42,450
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Line 3 – School District Taxable Income

For a **traditional** tax base school district (see listings on pages 9-10), subtract line 2 from line 1 and enter the difference on line 3.

For an **earned income only** school district, the amount you enter on line 3 will be the same amount that you enter on lines 1 and 22. **Exception:** If less than zero, enter -0- on this line.

Line 7 – Senior Citizen Credit

Senior citizen credit (**limit \$50 per return**). To claim this credit, you or your spouse, if married filing jointly, must be 65 or older by Dec.

31, 2009. If you are filing a joint return, **only one credit of \$50 is allowed** even if you and your spouse are both 65 or older.

Line 9 – School District Income Tax Withheld

Enter **only** the school district withholding tax that is identified on your W-2(s) for the school district for which you are filing this return (see the upper right-hand corner on page 1 of Ohio form SD 100). Enclose a copy of your W-2(s) with your return.

Line 10 – 2009 Estimated and Extension Payments and 2008 Overpayment Credited to 2009

Amounts carried over or paid for one school district cannot be used for any other school district.

Line 13 – Overpayment Credited to Year 2010

Indicate the amount of line 12 that you want us to credit to your 2010 school district tax liability. You can't apply a credit against a balance due for any of the following: another school district's tax, a school district tax that has expired, another person's tax, any prior year's tax or your Ohio income tax.

Line 14 – Amount Refunded

You can't apply a refund against a balance due for another school district's tax, a school district tax that has expired, another person's tax, any prior year's tax or your Ohio income tax.

Line 16 – Interest Penalty

Except as set forth below, if the tax on line 8 minus the amount on line 9 is more than \$500, complete and enclose Ohio form IT/SD 2210. Enclose the corresponding worksheet only if you annualize. Last year's overpayment credited to this year and timely paid **estimated taxes reduce the interest penalty you might otherwise owe.**

Exception: You do not need to complete Ohio form IT/SD 2210 if the sum of (i) line 9 on Ohio form SD 100 and (ii) your 2008 school district income tax overpayment credited to 2009 is equal or greater than one of the following:

- 90% of your 2009 school district income tax (line 8, 2009 SD 100); OR
- 100% of your 2008 school district income tax (line 6, 2008 SD 100).

Note: For purposes of this exception, you must reduce your 2008 school district income tax overpayment credited to 2009 by any 2008 income tax you paid after April 15, 2009.

You can obtain Ohio form IT/SD 2210 from our Web site at tax.ohio.gov.

Line 17 – Interest and Penalty Due

Except for certain military servicemembers (see "Military Personnel Stationed Outside Ohio" in the 2009 Ohio IT 1040 booklet on our Web site at tax.ohio.gov), interest will be applied from the date the tax should have been paid (April 15, 2010) until the date of payment.

If you file your return after the unextended due date and you paid and/or will pay any tax after the unextended due date, you owe interest **unless** the refund, if any, shown on line 14 is greater than any tax you paid after the unextended due date. Interest is due on late-paid tax even if the IRS has granted you a filing extension. The year 2010 interest rate is 4%.

Penalty may be due on late-filed returns and/or late-paid tax. For more information, see "Do I Owe Penalties and Interest?" on page 3 of these instructions.

Line 18 – Amount You Owe

If you are paying by credit card, please see page 7 of these instructions.

If you are paying by electronic check, please see pages 5 or 43 of the 2009 Ohio IT 1040 booklet on our Web site at tax.ohio.gov. Otherwise, make your check or money order payable to School District Income Tax and write on the check or money order the taxpayer's school district number, the last four numbers of the taxpayer's Social Security number, the taxpayer's name, a daytime telephone number and the phrase "2009 SD 100." You must also complete and enclose Ohio form SD 40P (see page 7 of these instructions).

To access the Excel spreadsheet that computes the school district income tax, visit http://tax.ohio.gov/documents/forms/school_district_income/2009/2009_sd_comp_worksheet.xls.

Lines 19, 20, 21 and 22 (Schedule A)

Complete the **earned income only** Schedule A on Ohio form SD 100 **only** if you entered on page 1 of Ohio form SD 100 an **earned income only** school district number (see listing on page 9 of these instructions).

Taxpayers domiciled in any of the **earned income only** school districts pay school district income tax only on qualifying earned income, which is generally limited to wages and self-employment income. For additional information, see the "Tax Type" discussion on page 2 of these instructions.

Note: If your filing status is married filing jointly, then complete Schedule A for both you and your spouse.

Line 19 – Wages and Other Compensation

Show on this line the amount you reported on IRS form 1040, line 7; 1040A, line 7; or 1040EZ, line 1 that you earned while you were a resident of an **earned income only** school district. **Note:** Do not include military pay and allowances, if any, that you received while you were stationed outside Ohio for active duty service in the U.S. Army, Air Force, Navy, Marine Corps, Coast Guard or Reserve components thereof, or the National Guard.

The term "stationed" refers to an Ohio resident servicemember's permanent duty station, as defined in the Joint Federal Travel Regulations, Appendix A. This refers to the place where the servicemember performs his military duty. Periods of training in which a servicemember, either individually or as part of a unit, departs from his/her permanent place of duty and then returns following the completion of the training, is not included in the definition of "stationed."

Line 20 – Net Earnings from Self-Employment

Show on this line your net earnings from self-employment (see IRS form 1040, Schedule SE, Section A, line 4 or Section B, line 6) that (i) you earned while you were a resident of an **earned income only** school district and (ii) are included in Ohio taxable income (line 5 on Ohio form IT 1040). Do not include on this line minister housing allowances that are not part of line 5 of Ohio form IT 1040 even though they do constitute net earnings from self-employment.

Enter on this line only the portion of your net earnings while you were a resident of the **earned income only** school district. Please enclose with this return a copy of IRS form 1040, Schedule SE. Be sure to enter the date of nonresidency on Ohio form SD 100.

Line 21 – Depreciation Expense Adjustment

For a detailed explanation of this adjustment, see the Ohio IT 1040 booklet on our Web site at tax.ohio.gov.

Pay Your Taxes by Credit Card



You may use your Discover/NOVUS, VISA, MasterCard or American Express card to pay your income taxes. You may make the credit card payments either by visiting tax.ohio.gov on the Internet and selecting the Ohio "Make a Payment" link or by calling 1-800-2PAY-TAX (1-800-272-9829).

Whether you visit our Web site or pay by telephone, Official Payments Corporation will provide the credit card services. Official Payments Corporation charges a convenience fee equal to 2.5% (or \$1, whichever is greater) of the tax due. Official Payments Corporation will bill your credit card account for this convenience fee. **The state of Ohio and your school district do not receive any portion of this fee.**

When will my payment be posted? Your payment will be effective the date you charge it.

What happens if I change my mind? If you pay your tax liability by credit card and you subsequently reverse the credit card transaction, you may be subject to penalties, interest and other fees imposed by the Ohio Department of Taxation for nonpayment or late payment of your tax liability.

Whom should I call if I have a problem with my credit card payment? Call Official Payments Corporation toll-free at 1-866-621-4109.

How do I use my credit card and my telephone to pay my Ohio income tax? Once you have determined how much you owe (see line 18 on Ohio form SD 100), follow the steps below:

- ✓ Complete lines 1 through 11 on this page (optional);
- ✓ Use your touch-tone telephone to call toll-free 1-800-2PAY-TAX or 1-800-272-9829. When prompted, enter the Ohio jurisdiction code, 6446.

How do I use my credit card and the Internet to pay my Ohio income tax? Once you have determined how much you owe (see line 18 on Ohio form SD 100), follow the steps below:

- ✓ Complete lines 1 through 11 on this page (optional);
- ✓ Go to www.officialpayments.com. Select "State Payments" and enter the Ohio jurisdiction code, 6446. Or you may visit our Web site at tax.ohio.gov. Select "Make a Payment" and click on ePayments.

Note: If you did not previously register to pay electronically through the department's Web site, click on the "Register Now" link and follow the instructions.

When paying by credit card, please complete the following worksheet before contacting Official Payments Corporation.

1. Amount you are paying (round to the nearest whole dollar)

\$, .00

2. Your school district number

3. Your Social Security number

4. The first three letters of your last name

5. Your spouse's Social Security number (only if joint return)

6. The first three letters of your spouse's last name (only if joint return)

7. The taxable year for which you are paying

2009

8. Telephone number

() -

9. Your credit card number

10. Credit card expiration date (MM/YY)

10/22/09

11. ZIP code for address where your credit card bills are sent

12. At the end of your call or Internet visit you will be given a payment confirmation number. Write it here and keep it for your records.

Keep the top half of this page for your records.

Please detach here. You **must** use the Ohio form SD 40P payment voucher if you use a paper check or money order to pay your tax due.

SD 40P

School District Income Tax Payment Voucher

DO NOT STAPLE YOUR PAYMENT TO THIS VOUCHER. DO NOT SEND CASH.



First name	M.I.	Last name
Spouse's first name (only if joint filing)	M.I.	Last name
Address		
City, state, ZIP code		

Include this voucher and paper check or money order (payable to School District Income Tax) with your school district income tax return and mail to School District Income Tax, P.O. Box 182389, Columbus, OH 43218-2389. Write the last four digits of the taxpayer's Social Security number on the check or money order.

Do **NOT** fold check or voucher.

2009SP

Please use UPPERCASE letters to print the first three letters of

School district number

Taxpayer's last name

Spouse's last name (only if joint filing)

Your Social Security number

Spouse's Social Security number (only if joint filing)

AMOUNT OF PAYMENT



\$, .00

The Finder



Do you know your Ohio public school district name and number?

Do you know if your Ohio public school district has an income tax?

If you need to find the name and number of your Ohio public school district, use The Finder.

The Finder

Municipal Tax

School District Income Tax

Sales and Use Tax

Tax District Summary

Step 1 → Go to our Web site at tax.ohio.gov.

Step 2 → Click on **The Finder**.

Step 3 → Click on School District Income Tax. Follow the directions to look up your school district by entering the street home address, city or town, and the five- or nine-digit ZIP code for your residence.

Step 4 → We will validate your street address and city.

Step 5 → The Ohio public school district name and number will appear on the screen with the applicable tax rate if the school district has an income tax in effect. You will also see a reference number for each look-up inquiry.

Step 6 → Enter the Ohio public school district number in the space provided in the upper right-hand corner on page 1 of your Ohio form SD 100.

If you think the school district information we provide is incorrect, e-mail your inquiry to us by scrolling to the bottom of the screen page and clicking on "Contact Us."

Don't Have Access to the Internet?

If you don't have access to the Internet, you may verify your Ohio public school district by contacting your county auditor or county board of elections

School Districts With an Income Tax for 2009

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For the definition of **traditional** tax base school districts and **earned income only** tax base school districts, see page 2 of these instructions. Boldface indicates newly enacted rate or rate change for 2009.

SD#	School District Name (and Counties)	Decimal Rate	Percent
Earned Income Only Tax Base School Districts			
0502	Athens CSD (Athens)	.0100	1%
2801	Berkshire LSD (Geauga)	.0100	1%
7502	Botkins LSD (Auglaize, Shelby)	.0125	1¼%
5401	Celina CSD (Mercer)	.0075	¾%
8501	Chippewa LSD (Wayne)	.0100	1%
6501	Circleville CSD (Pickaway)	.0075	¾%
5204	Cloverleaf LSD (Medina)	.0050	½%
7201	Clyde-Green Springs EVSD (Sandusky, Seneca)	.0100	1%
8702	Eastwood LSD (Wood)	.0100	1%
3603	Greenfield EVSD (Fayette, Highland, Ross)	.0125	1¼%
4902	Jonathan Alder LSD (Franklin, Madison, Union)	.0075	¾%
2305	Lancaster CSD (Fairfield)	.0150	1½%
5505	Milton Union EVSD (Miami)	.0125	1¼%
8705	North Baltimore LSD (Hancock, Wood)	.0100	1%
4508	North Fork LSD (Knox, Licking)	.0100	1%
0908	Ross LSD (Butler)	.0075	¾%
5008	Sebring LSD (Mahoning)	.0100	1%
3118	Southwest LSD (Hamilton, Butler)	.0075	¾%
5509	Troy CSD (Miami)	.0150	1½%
Traditional Tax Base School Districts			
3301	Ada EVSD (Hancock, Hardin)	.0075	¾%
7101	Adena LSD (Pickaway, Ross)	.0100	1%
7501	Anna LSD (Shelby)	.0050	½%
1901	Ansonia LSD (Darke)	.0075	¾%
6301	Antwerp LSD (Paulding)	.0150	1½%
3201	Arcadia LSD (Hancock, Seneca)	.0100	1%
1902	Arcanum-Butler LSD (Darke)	.0150	1½%
3202	Arlington LSD (Hancock)	.0125	1¼%
2001	Ayersville LSD (Defiance)	.0100	1%
3901	Bellevue CSD (Erie, Huron, Sandusky, Seneca)	.0050	½%
2302	Berne-Union LSD (Fairfield, Hocking)	.0100	1%
7401	Bettsville LSD (Seneca)	.0100	1%
2501	Bexley CSD (Franklin)	.0075	¾%
2101	Big Walnut LSD (Delaware)	.0075	¾%
2303	Bloom-Carroll LSD (Fairfield)	.0125	1¼%
0203	Bluffton EVSD (Allen, Hancock)	.0050	½%
8701	Bowling Green CSD (Henry, Wood)	.0050	½%
5502	Bradford EVSD (Darke, Miami, Shelby)	.0175	1¾%
8601	Bryan CSD (Williams)	.0100	1%
1701	Buckeye Central LSD (Crawford, Huron, Richland, Seneca)	.0150	1½%
2102	Buckeye Valley LSD (Delaware, Marion, Morrow, Union)	.0100	1%
2502	Canal Winchester LSD (Fairfield, Franklin)	.0075	¾%
8801	Carey EVSD (Seneca, Wyandot)	.0100	1%
8301	Carlisle LSD (Montgomery, Warren)	.0100	1%
2902	Cedar Cliff LSD (Clark, Greene)	.0100	1%
4201	Centerburg LSD (Delaware, Knox, Licking)	.0075	¾%

SD#	School District Name (and Counties)	Decimal Rate	Percent
Traditional Tax Base School Districts (cont'd.)			
2002	Central LSD (Defiance, Williams)	.0075	¾%
1303	Clermont-Northeastern LSD (Brown, Clermont)	.0100	1%
5402	Coldwater EVSD (Mercer)	.0050	½%
1703	Colonel Crawford LSD (Crawford)	.0125	1¼%
1502	Columbiana EVSD (Columbiana, Mahoning)	.0100	1%
6901	Columbus Grove LSD (Allen, Putnam)	.0075	¾%
6902	Continental LSD (Putnam)	.0150	1½%
3203	Cory-Rawson LSD (Hancock)	.0175	1¾%
5503	Covington EVSD (Miami)	.0175	1¾%
1503	Crestview LSD (Columbiana)	.0100	1%
8101	Crestview LSD (Van Wert)	.0100	1%
8502	Dalton LSD (Wayne)	.0075	¾%
4202	Danville LSD (Holmes, Knox)	.0200	2%
2003	Defiance CSD (Defiance, Paulding)	.0050	½%
6803	Eaton CSD (Preble)	.0150	1½%
8602	Edgerton LSD (Defiance, Williams)	.0100	1%
8703	Elmwood LSD (Hancock, Wood)	.0125	1¼%
2602	Evergreen LSD (Fulton, Lucas)	.0150	1½%
8001	Fairbanks LSD (Madison, Union)	.0100	1%
2903	Fairborn CSD (Clark, Greene, Montgomery)	.0050	½%
2304	Fairfield Union LSD (Fairfield, Hocking, Perry)	.0200	2%
7503	Fairlawn LSD (Shelby)	.0075	¾%
7504	Fort Loramie LSD (Darke, Shelby)	.0150	1½%
5406	Fort Recovery LSD (Darke, Mercer)	.0150	1½%
1903	Franklin Monroe LSD (Darke, Miami)	.0075	¾%
7202	Fremont CSD (Sandusky)	.0125	1¼%
2603	Gorham Fayette LSD (Fulton)	.0100	1%
1305	Goshen LSD (Clermont, Warren)	.0100	1%
2904	Greeneview LSD (Clinton, Fayette, Greene)	.0100	1%
1904	Greenville CSD (Darke)	.0050	½%
7505	Hardin-Houston LSD (Shelby)	.0075	¾%
3302	Hardin Northern LSD (Hancock, Hardin)	.0175	1¾%
2004	Hicksville EVSD (Defiance)	.0150	1½%
5902	Highland LSD (Delaware, Morrow)	.0050	½%
3604	Hillsboro CSD (Highland)	.0100	1%
3501	Holgate LSD (Henry)	.0150	1½%
4901	Jefferson LSD (Madison)	.0050	½%
6903	Jennings LSD (Putnam)	.0075	¾%
4503	Johnstown-Monroe LSD (Licking)	.0100	1%
6904	Kalida LSD (Putnam)	.0100	1%
3303	Kenton CSD (Hardin, Wyandot)	.0100	1%
7204	Lakota LSD (Sandusky, Seneca, Wood)	.0150	1½%
6905	Leipsic LSD (Putnam)	.0075	¾%
3205	Liberty-Benton LSD (Hancock)	.0075	¾%
3502	Liberty Center LSD (Fulton, Henry)	.0175	1¾%
2306	Liberty Union-Thurston LSD (Fairfield)	.0175	1¾%

(continued on next page)

School Districts With an Income Tax for 2009

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SD#	School District Name (and Counties)	Decimal Rate	Percent
Traditional Tax Base School Districts (cont'd.)			
4506	Licking Valley LSD (Licking, Muskingum)	.0100	1%
6502	Logan Elm LSD (Hocking, Pickaway).....	.0100	1%
4903	London CSD (Madison).....	.0100	1%
0303	Loudonville-Perrysville EVSD (Ashland, Holmes, Knox, Richland).....	.0125	1¼%
0905	Madison LSD (Butler).....	.0050	½%
3206	McComb LSD (Hancock, Putnam, Wood).....	.0150	1½%
1102	Mechanicsburg EVSD (Champaign, Madison).....	.0150	1½%
5504	Miami East LSD (Champaign, Miami)....	.0100	1%
8604	Millcreek-West Unity LSD (Williams).....	.0100	1%
6906	Miller City-New Cleveland LSD (Putnam)	.0125	1¼%
0601	Minster LSD (Auglaize, Darke, Mercer Shelby).....	.0050	½%
1905	Mississinawa Valley LSD (Darke).....	.0175	1¾%
8802	Mohawk LSD (Crawford, Seneca, Wyandot).....	.0100	1%
8605	Montpelier EVSD (Williams).....	.0075	¾%
5903	Mount Gilead EVSD (Morrow).....	.0075	¾%
6802	National Trail LSD (Darke, Preble).....	.0175	1¾%
0602	New Bremen LSD (Auglaize, Mercer, Shelby).....	.0100	1%
0603	New Knoxville LSD (Auglaize, Shelby)...	.0125	1¼%
5708	New Lebanon LSD (Montgomery).....	.0125	1¼%
3903	New London LSD (Ashland, Huron, Lorain).....	.0100	1%
0907	New Miami LSD (Butler).....	.0100	1%
7404	New Riegel LSD (Seneca).....	.0150	1½%
4507	Newark CSD (Licking).....	.0100	1%
5506	Newton LSD (Darke, Miami).....	.0175	1¾%
8003	North Union LSD (Delaware, Union).....	.0100	1%
5904	Northmor LSD (Marion, Morrow, Richland).....	.0100	1%
4509	Northridge LSD (Delaware, Knox, Licking).....	.0100	1%
8505	Northwestern LSD (Ashland, Wayne).....	.0125	1¼%
3904	Norwalk CSD (Huron).....	.0050	½%
4712	Oberlin CSD (Lorain).....	.0200	2%
7405	Old Fort LSD (Sandusky, Seneca).....	.0100	1%
8707	Otsego LSD (Henry, Lucas, Wood).....	.0100	1%
6907	Ottawa-Glandorf LSD (Putnam).....	.0050	½%
6909	Pandora-Gilboa LSD (Allen, Putnam).....	.0175	1¾%
5405	Parkway LSD (Auglaize, Mercer, Van Wert).....	.0100	1%
3504	Patrick Henry LSD (Henry, Putnam, Wood).....	.0175	1¾%
6302	Paulding EVSD (Paulding, Putnam).....	.0100	1%
8708	Perrysburg EVSD (Wood).....	.0050	½%
2604	Pettisville LSD (Fulton, Henry).....	.0100	1%
2307	Pickerington LSD (Fairfield, Franklin)....	.0100	1%
5507	Piqua CSD (Miami)0125	1¼%
7007	Plymouth-Shiloh LSD (Crawford, Huron, Richland).....	.0100	1%

SD#	School District Name (and Counties)	Decimal Rate	Percent
Traditional Tax Base School Districts (cont'd.)			
6804	Preble Shawnee LSD (Butler, Montgomery, Preble).....	.0175	1¾%
2509	Reynoldsburg CSD (Fairfield, Franklin, Licking).....	.0050	½%
3304	Ridgemont LSD (Hardin, Logan).....	.0100	1%
3305	Riverdale LSD (Hancock, Hardin, Wyandot).....	.0100	1%
4604	Riverside LSD (Logan, Shelby).....	.0075	¾%
7507	Russia LSD (Darke, Shelby).....	.0075	¾%
7406	Seneca East LSD (Huron, Seneca).....	.0100	1%
7008	Shelby CSD (Richland).....	.0100	1%
3905	South Central LSD (Huron, Richland)....	.0125	1¼%
1205	Southeastern LSD (Clark).....	.0100	1%
4510	Southwest Licking LSD (Fairfield, Licking).....	.0075	¾%
0209	Spencerville LSD (Allen, Auglaize, Van Wert).....	.0100	1%
5010	Springfield LSD (Mahoning).....	.0100	1%
8607	Stryker LSD (Williams).....	.0150	1½%
2606	Swanton LSD (Fulton, Lucas).....	.0125	1¼%
0909	Talawanda CSD (Butler, Preble).....	.0100	1%
6503	Teays Valley LSD (Fairfield, Franklin, Pickaway).....	.0075	¾%
1103	Triad LSD (Champaign, Logan, Union).....	.0150	1½%
1906	Tri-Village Community LSD (Darke).....	.0150	1½%
6805	Twin Valley LSD (Preble).....	.0075	¾%
7106	Union-Scioto LSD (Ross).....	.0050	½%
1510	United LSD (Columbiana).....	.0050	½%
8803	Upper Sandusky EVSD (Crawford, Marion, Wyandot).....	.0125	1¼%
3306	Upper Scioto Valley LSD (Auglaize, Hardin, Logan).....	.0050	½%
5713	Valley View LSD (Montgomery, Preble)..	.0125	1¼%
8104	Van Wert CSD (Van Wert).....	.0100	1%
3208	Vanlue LSD (Hancock, Seneca, Wyandot).....	.0100	1%
1907	Versailles EVSD (Darke, Shelby).....	.0075	¾%
2308	Walnut Township LSD (Fairfield).....	.0125	1¼%
0605	Wapakoneta CSD (Auglaize).....	.0075	¾%
6303	Wayne Trace LSD (Paulding, Putnam, Van Wert).....	.0125	1¼%
0606	Waynesfield-Goshen LSD (Allen, Auglaize, Logan).....	.0100	1%
4715	Wellington EVSD (Huron, Lorain).....	.0100	1%
1105	West Liberty-Salem LSD (Champaign, Logan).....	.0150	1½%
3906	Western Reserve LSD (Erie, Huron).....	.0125	1¼%
1404	Wilmington CSD (Clinton, Greene).....	.0100	1%
3122	Wyoming CSD (Hamilton).....	.0125	1¼%
2906	Xenia Community CSD (Greene, Warren).....	.0050	½%
2907	Yellow Springs EVSD (Clark, Greene)0100	1%

Taxpayer Assistance

By Internet



Ohio Department of Taxation Web Site – tax.ohio.gov

Tax Forms Frequently Asked Questions
Instructions Refund Status
Information Releases E-mail Us

By Phone



Toll-Free Telephone Numbers

Toll-Free 24-Hour **Refund Hotline** 1-800-282-1784
Toll-Free **Form Requests** 1-800-282-1782
Toll-Free **Tax Questions** 1-800-282-1780

Written



Ohio Department of Taxation Taxpayer Services Mailing Address

Ohio Department of Taxation
Taxpayer Services Division
P.O. Box 182382
Columbus, Ohio 43218-2382

Walk-in



Ohio Department of Taxation Taxpayer Service Locations

Taxpayer Service Center Hours
Office hours: 8:00 a.m. – 5:00 p.m.
Monday through Friday

See location listing at right.

Ohio Department of Taxation Taxpayer Service Centers

Akron Taxpayer Service Center
161 S. High St., Suite 501
Akron, OH 44308-1600

Cincinnati Taxpayer Service Center
900 Dalton Ave. at W. 8th St.
Cincinnati, OH 45203-1171

Cleveland Taxpayer Service Center
615 W. Superior Ave.
Fifth Floor, Suite 570
Cleveland, OH 44113-1891

Columbus Taxpayer Service Center
4485 Northland Ridge Blvd., 1st Floor
Columbus, OH 43229

Dayton Taxpayer Service Center
Centre City Offices
40 S. Main St., Suite 500
Dayton, OH 45402-2068

Toledo Taxpayer Service Center
One Government Center, Suite 1400
Toledo, OH 43604-2232

Youngstown Taxpayer Service Center
242 Federal Plaza West, Suite 402
Youngstown, OH 44503-1294

Zanesville Taxpayer Service Center
601 Underwood St.
Zanesville, OH 43701-3786

Need Help?

We're available to help answer your questions and provide assistance to ensure that your tax returns are filed accurately if you call us toll-free at 1-800-282-1780. Agents will be available to assist you from 8:00 a.m. until 5:00 p.m., Monday through Friday. Our standard hours of service, however, will be extended until 7 p.m. between April 5, 2010 and April 15, 2010.

For the deaf, hearing-impaired or speech-impaired who use TTY or TDD only: Please contact the Ohio Relay Service at 1-800-750-0750 and give the communication assistant the Ohio Department of Taxation phone number that you wish to contact.

Volunteer Tax Assistance Program (VITA) and Tax Counseling for the Elderly (TCE): These programs help older, disabled, low-income and non-English-speaking people fill in their state and federal returns. For locations in your area, call the IRS at 1-800-829-1040. If you received an Ohio and/or federal income tax package in the mail, take them with you when you go for assistance.

Go paperless this year!

File Electronically → Pay Electronically → Receive Your Refund Electronically

Ohio I-File

Use your computer to file your Ohio individual and school district income tax returns.

Ohio I-File guides you through a series of questions and information requests. I-File computes your refund or balance due and electronically submits the tax information. **Using this service is free. See tax.ohio.gov.**

Most electronic filers receive their refunds in 5-7 business days by direct deposit!!

Ohio eForms

Use your computer to fill out your return electronically.

Ohio eForms will display an Ohio income tax return form on your computer screen. You fill in the lines on the return that apply to you. eForms does most of the math calculations and figures the tax for you. **Use Ohio eForms – it's free! See tax.ohio.gov.**

IRS e-file

Use your tax software to file your tax returns or ask your tax preparer for assistance.

IRS e-file is a way to file your return electronically with the IRS and Ohio. You can prepare your own return and e-file it through an approved software program that you purchased or you can have your return prepared and transmitted by an authorized tax professional. More information is available at **www.irs.gov**.

Pay by Credit Card or Electronic Check

Pay your tax due for your 2009 Ohio school district income tax return by using **a credit card** (see page 7 of this booklet) or **an electronic check** (see pages 5 or 43 of the Ohio form IT 1040 booklet).

Direct Deposit Your Refund

Speed up your refund by taking advantage of the **direct deposit refund** option. This is available only to taxpayers who file using one of the three electronic filing options listed above.