




**2006 SD 100E ES
 Voucher 1
 Due 15th Day of the
 Fourth Month of the
 Taxable Year
 School District Estimated
 Income Tax Due – Estates**

✂ please detach here

SD 100E ES 
**School District Estate Estimated
 Income Tax (Voucher 1)**

Name of estate
Name and title of fiduciary
Address of fiduciary
City, state, ZIP code

2006

Please use UPPERCASE letters
 to print the first three letters of...

School district
 number

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...Last name
 of decedent

--	--	--

Federal employer
 identification
 number

		-							
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**DO NOT STAPLE CHECK TO FORM OR ATTACH CHECK STUB.
 DO NOT SEND CASH.** Return this voucher with check or money
 order made payable to **School District Income Tax** and mail to
School District Income Tax, P.O. Box 182389, Columbus, Ohio
 43218-2389.

**Amount of
 Payment**



\$,			,			.	0	0
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2006 School District Estimated Payment Worksheet – Estates

Rev. 11/05

If the estate filed a school district income tax return for last year and if the estate will be making estimates based on the "last year's tax" method, skip lines 1 through 3 and enter on line 4 100% of the tax shown on line 3 of the year 2005 form SD 100E.

Estates are not subject to the Circleville City School District income tax.

1. Enter your year 2005 Ohio taxable income 1. _____
2. School district income tax rate (see next two pages) 2. _____
3. School district income tax 3. _____
Multiply the Ohio taxable income on line 1 by the rate on line 2
4. Multiply line 3 by 90% 4. _____
5. Estimated school district income tax to be withheld 5. _____
Enter the amount of school district income tax that will be withheld from the decedent's wages this year by the decedent's employer.
6. Estimated school district tax due 6. _____
Subtract line 5 from line 4 and enter here. This is the estate's estimated school district income tax liability.
7. Estimated Ohio income tax due 7. _____
Enter your estimated Ohio income tax liability from line 6 of the estate's year 2005 Ohio declaration of estimated income tax (form IT 1041ES) worksheet. If the estate is not required to file Ohio estimated income tax, enter -0- on this line and go on to the next line.
8. Add line 6 and line 7 8. _____
If line 8 is LESS THAN \$500 – **STOP** – the estate is **not required** to file the school district estimated tax, form SD 100E ES. If line 8 is \$500 or more, the estate **does** have to file and pay the school district estimated income tax. Complete the rest of this worksheet to figure the correct amount of each quarterly payment.
9. Multiply the amount on line 6 \$ _____ by .25 and enter the result on line 9 9. _____
This is the amount of each school district estimated quarterly payment. Estimated tax payments are due on the 15th day of the fourth, eighth and ninth month of the taxable year. The final estimated tax payment is due on the 15th day following the last day of the taxable year.

Credit Card Payments

You can use your Discover/Novus, VISA, Master Card or American Express card to pay school district estimated income taxes. Make your credit card payments either by calling **1-800-2PAY-TAX** or by visiting **tax.ohio.gov** and clicking on the "Ohio I-File" link. There is a convenience fee for this service. This fee is paid directly to Official Payments Corporation based on the amount of your tax payment. Do not file voucher form SD 100E ES if you use the credit card method of payment.

School Districts With an Income Tax for 2006

Rev. 11/05

SD#	School District Name and Counties	Decimal Rate	Percent
3301	Ada EVSD (Hancock, Hardin)	.0075	¾%
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)	.0075	¾%
3202	Arlington LSD (Hancock)	.0125	1¼%
3901	Bellevue CSD (Erie, Huron, Sandusky, Seneca)	.0050	½%
2801	Berkshire LSD (Geauga)	.0075	¾%
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%
8701	Bowling Green CSD (Henry, Wood)	.0050	½%
5502	Bradford EVSD (Darke, Miami, Shelby)	.0175	1¾%
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%
5401	Celina CSD (Mercer)	.0075	¾%
4201	Centerburg LSD (Delaware, Knox, Licking)	.0075	¾%
2002	Central LSD (Defiance, Williams)	.0075	¾%
6501*	Circleville CSD (Pickaway)¹	.0075	¾%
1303	Clermont-Northeastern LSD (Brown, Clermont)	.0100	1%
5402	Coldwater EVSD (Mercer)	.0050	½%
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%

SD#	School District Name and Counties	Decimal Rate	Percent
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)	.0075	¾%
2903	Fairborn CSD (Clark, Greene, Montgomery)	.0050	½%
2304	Fairfield Union LSD (Fairfield, Hocking, Perry)	.0100	1%
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%
3603	Greenfield EVSD (Fayette, Highland, Ross)	.0125	1¼%
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 (Delaware, Licking)	.0100	1%
6904*	Kalida LSD (Putnam)	.0100	1%
3303	Kenton CSD (Hardin, Wyandot)	.0100	1%
7204	Lakota LSD (Sandusky, Seneca, Wood)	.0100	1%
2805	Ledgemont LSD (Ashtabula, Geauga)	.0075	¾%
6905	Leipsic LSD (Putnam)	.0075	¾%
3205	Liberty-Benton LSD (Hancock)	.0075	¾%
3502	Liberty Center LSD (Fulton, Henry)	.0100	1%
2306*	Liberty Union-Thurston LSD (Fairfield)	.0175	1¾%
4506	Licking Valley LSD (Licking, Muskingum)	.0100	1%
6502*	Logan Elm LSD (Hocking, Pickaway)0100	1%

*Newly enacted or rate change for 2006

¹Estates are not subject to the Circleville CSD income tax.

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School Districts With an Income Tax for 2006

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SD#	School District Name and Counties	Decimal Rate	Percent
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)	.0100	1%
5708	New Lebanon LSD (Montgomery)	.0075	¾%
3903	New London LSD (Ashland, Huron, Lorain)	.0100	1%
0907	New Miami LSD (Butler)	.0100	1%
7404	New Riegel LSD (Seneca)	.0075	¾%
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)	.0125	1¼%
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)	.0075	¾%
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)	.0050	½%
7007	Plymouth-Shiloh LSD (Crawford, Huron, Richland)	.0100	1%
6804	Preble Shawnee LSD (Butler, Montgomery, Preble)	.0100	1%
2509	Reynoldsburg CSD (Fairfield, Franklin, Licking)	.0050	½%
3304	Ridgmont LSD (Hardin, Logan)	.0100	1%
3305	Riverdale LSD (Hancock, Hardin, Wyandot)	.0100	1%
4604	Riverside LSD (Logan, Shelby)	.0075	¾%
0908*	Ross LSD (Butler)	.0075	¾%

SD#	School District Name and Counties	Decimal Rate	Percent
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, Greene)	.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)	.0100	1%
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%

*Newly enacted or rate change for 2006