

**2007 SD 100ES
Voucher 1
Due April 17, 2007
School District Estimated
Income Tax Due – Individuals**

✂ *Please cut on the dotted lines. – DO NOT USE PENCIL to complete this form.*

SD 100ES Rev.3/07 
**School District Estimated Income Tax
(Voucher 1) Due April 17, 2007**

2007 SD
ES

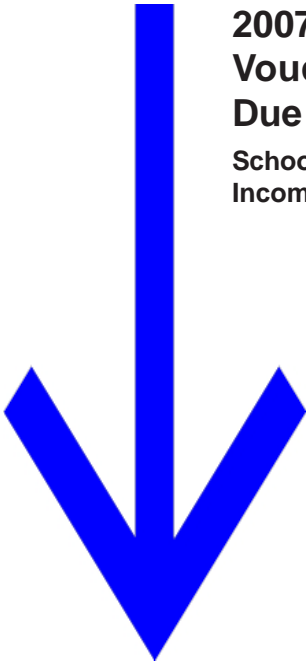
Please use UPPERCASE letters
to print the first three letters of

First name	Initial	Last name
Spouse's first name (only if joint return)		
Initial	Last name	
Address		
City, state, ZIP code		

School district number	Taxpayer's last name	Spouse's last name (only if joint filing)
<input type="text"/>	<input type="text"/>	<input type="text"/>
Your Social Security number	<input type="text"/>	
Spouse's Social Security number (only if joint filing)	<input type="text"/>	

DO NOT STAPLE OR OTHERWISE ATTACH YOUR CHECK OR CHECK STUB TO THIS COUPON. DO NOT SEND CASH. Return this coupon 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 → \$



**2007 SD 100ES
Voucher 2
Due June 15, 2007
School District Estimated
Income Tax Due – Individuals**

✂ *Please cut on the dotted lines. – DO NOT USE PENCIL to complete this form.*

SD 100ES Rev.3/07 
**School District Estimated Income Tax
(Voucher 2) Due June 15, 2007**

2007 ^{SD}_{ES}

Please use UPPERCASE letters to print the first three letters of

First name	Initial	Last name
Spouse's first name (only if joint return)		
Initial	Last name	
Address		
City, state, ZIP code		

School district number	Taxpayer's last name	Spouse's last name (only if joint filing)
<input type="text"/>	<input type="text"/>	<input type="text"/>
Your Social Security number	<input type="text"/>	
Spouse's Social Security number (only if joint filing)	<input type="text"/>	

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Amount of Payment → \$

**2007 SD 100ES
Voucher 3
Due Sept. 17, 2007
School District Estimated
Income Tax Due – Individuals**



✂ Please cut on the dotted lines. – **DO NOT USE PENCIL** to complete this form.

SD 100ES Rev.3/07 
**School District Estimated Income Tax
(Voucher 3) Due Sept. 17, 2007**

2007 SD
ES

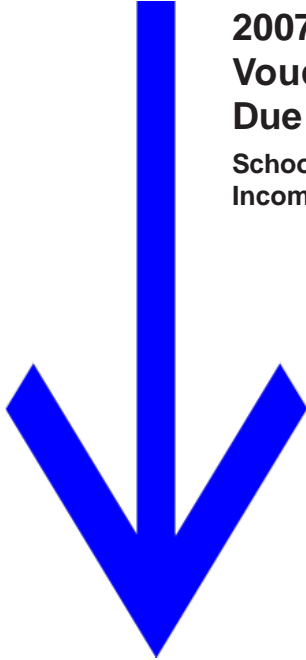
Please use UPPERCASE letters
to print the first three letters of

First name	Initial	Last name
Spouse's first name (only if joint return)		
Initial	Last name	
Address		
City, state, ZIP code		

School district number	Taxpayer's last name	Spouse's last name (only if joint filing)
<input type="text"/>	<input type="text"/>	<input type="text"/>
Your Social Security number	<input type="text"/>	
Spouse's Social Security number (only if joint filing)	<input type="text"/>	

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Amount of Payment → \$



**2007 SD 100ES
Voucher 4
Due Jan. 15, 2008**
School District Estimated
Income Tax Due – Individuals

✂ *Please cut on the dotted lines. – DO NOT USE PENCIL to complete this form.*

SD 100ES Rev.3/07 
**School District Estimated Income Tax
(Voucher 4) Due Jan. 15, 2008**

2007 ^{SD}_{ES}

Please use UPPERCASE letters
to print the first three letters of

First name	Initial	Last name
Spouse's first name (only if joint return)		
Initial	Last name	
Address		
City, state, ZIP code		

School district number	Taxpayer's last name	Spouse's last name (only if joint filing)
<input type="text"/>	<input type="text"/>	<input type="text"/>
Your Social Security number	<input type="text"/>	
Spouse's Social Security number (only if joint filing)	<input type="text"/>	

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Amount of Payment → \$

School District Year 2007 Estimated Tax Payment Worksheet #1

Use this worksheet to determine your liability for school district income tax due to any school district other than any school district set forth in the listing following "Payment Worksheet #2" on the next page.

Estates should skip lines 1-4.

If you filed a school district income tax return for last year and if you will be making estimates based on the "last year's tax" method, skip lines 1 through 8 and enter on line 9 100% of the tax shown on line 8 of the year 2006 form SD 100.

Note #1: If you move during the year and you will be residing in more than one school district that imposes the school district income tax, then you will need to complete a separate worksheet for each school district.

Note #2: You can avoid paying school district estimate income tax if the sum of (i) your 2007 Ohio income tax withholding and (ii) your 2007 school district income tax withholding and (iii) \$500 is equal to or greater than the sum of (i) your 2007 Ohio income tax and (ii) your 2007 school district income tax.

1. **Enter your year 2007 estimated Ohio adjusted gross income** 1. _____
To see how to compute this amount, refer to your 2006 Ohio form IT 1040, line 3.
2. **Part-year/nonresident deduction** 2. (_____)
Enter the amount of income included on line 1 that will be earned while a resident of another school district.
3. **Estimated school district adjusted gross income** 3. _____
Subtract line 2 from line 1 and enter the result here.
4. **Exemptions** 4. _____
Personal exemptions and dependent exemptions _____ X \$1,400.
5. **Estimated school district taxable income** 5. _____
Subtract line 4 from line 3. This is the estimated taxable income you will use to figure your estimated school district income tax liability.
6. **School district tax** 6. _____
Multiply the school district estimated taxable income on line 5 by the decimal rate that applies to your school district of residence. The rates are listed on pages 3-4.
7. **Senior citizen credit** 7. _____
Enter the senior citizen credit of \$50 if you (or your spouse, if filing jointly) will be 65 by the end of the taxable year. You may claim a maximum of \$50 per return. Estates must enter -0-.
8. **School district tax after credits** 8. _____
Subtract line 7 from line 6 and enter here.
9. **Multiply line 8 by 90% or 100%** of the tax shown on line 8 of the year 2006 form SD 100 if you filed a year 2006 form SD 100 for this district 9. _____
10. **School district income tax to be withheld and year 2006 school district income tax overpayment credited to year 2007** 10. _____
11. **School district estimated income tax due** 11. _____
Subtract line 10 from line 9 and enter here (but not less than -0-). This is your estimated school district income tax liability.
12. **Multiply the amount** on line 11 \$ _____ by .25 and enter the result on line 12 ... 12. _____
This is the amount of each of your school district estimated quarterly payments.

Credit Card Payments

You can use your Discover/Novus, VISA, Master Card or American Express card to pay your estimated Ohio 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 and is based on the amount of your tax payment. Do not file voucher forms IT 1040ES if you use the credit card method of payment.

School District Year 2007 Estimated Tax Payment Worksheet #2

Use this worksheet to determine your liability for school district income tax due to any school district set forth in the listing at the bottom of this page.

If you filed a school district income tax return for last year and if you will be making estimates based on the "last year's tax" method, skip lines 1 through 5 and enter on line 6 100% of the tax shown on line 8 of the year 2006 form SD 100.

Note #1: If you move during the year and you will be residing in more than one school district that assesses the school district income tax, then you will need to complete a separate worksheet for each school district.

Note #2: You can avoid paying school district estimate income tax if the sum of (i) your 2007 Ohio income tax withholding and (ii) your 2007 school district income tax withholding and (iii) \$500 is equal to or greater than the sum of (i) your 2007 Ohio income tax and (ii) your 2007 school district income tax.

- 1. Enter on line 1 your earned income you will earn while a resident of the school district listed below.** "Earned income" means wages (see line 7 of your IRS form 1040 or on line 1 of your IRS form 1040EZ or on line 7 of your IRS form 1040A), tips, other employee compensation shown on your W-2 and self-employment income that you will report on IRS Schedule SE (part of IRS form 1040) 1. _____
- 2. School district tax rate** (see below) 2. _____
- 3. School district tax (line 1 X line 2)** 3. _____
- 4. Senior citizen credit** 4. _____
Enter the senior citizen credit of \$50 if you (or your spouse, if filing jointly) will be 65 by the end of the taxable year. You may claim a maximum of \$50 per return.
- 5. School district tax after credits** 5. _____
Subtract line 4 from line 3 and enter here (but not less than -0-).
- 6. Multiply line 5 by 90% or** enter 100% of the tax shown on line 8 of the year 2006 form SD 100 if you filed a year 2006 form SD 100 for this district 6. _____
- 7. School district income tax to be withheld** and year 2006 school district income tax overpayment credited to year 2007 7. _____
- 8. School district estimated income tax due** 8. _____
Subtract line 7 from line 6 and enter here (but not less than -0-). This is your estimated school district income tax liability.
- 9. Multiply the amount** on line 8 by .25 and enter the result on line 9 9. _____
This is the amount of each of your school district estimated income tax quarterly payments.

Credit Card Payments

You can use your Discover/Novus, VISA, Master Card or American Express card to pay your estimated Ohio 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 and is based on the amount of your tax payment. Do not file voucher forms IT 1040ES if you use the credit card method of payment.

School Districts Imposing the Alternative "Earned Income" Tax

<u>Name</u>	<u>Rate</u>	<u>Decimal</u>
Athens CSD (Athens)	1.00%	0.01
Circleville CSD (Pickaway)	0.75%	0.0075
Cloverleaf LSD (Medina)	0.05%	0.005
Eastwood LSD (Wood)	1.00%	0.01
Jonathan Alder LSD (Madison)	0.75%	0.0075
Lancaster CSD (Fairfield)	1.50%	0.015
Sebring LSD (Mahoning)	1.00%	0.01
Southwest LSD (Hamilton)	0.75%	0.0075
Troy CSD (Miami)	1.50%	0.015

School Districts With an Income Tax for 2007

Rev. 2/07

SD#	School District Name and Counties	Decimal Rate	Percent
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%
0502	Athens CSD (Athens)*	.0100	1%
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%
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%
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)†	.0075	¾%
1303	Clermont-Northeastern LSD (Brown, Clermont)	.0100	1%
5204	Cloverleaf LSD (Medina)*†	.0050	½%
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%
2003	Defiance CSD (Defiance, Paulding)	.0050	½%
8702	Eastwood LSD (Wood)*	.0100	1%
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%

SD#	School District Name and Counties	Decimal Rate	Percent
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%
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%
4902	Jonathan Alder LSD (Franklin, Madison, Union)*†	.0075	¾%
6904	Kalida LSD (Putnam)	.0100	1%
3303	Kenton CSD (Hardin, Wyandot)	.0100	1%
7204	Lakota LSD (Sandusky, Seneca, Wood)	.0100	1%
2305	Lancaster CSD (Fairfield)*†	.0150	1½%
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)*	.0175	1¾%
2306	Liberty Union-Thurston LSD (Fairfield)	.0175	1¾%
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 (Williams)	.0100	1%
6906	Miller City-New Cleveland LSD (Putnam)	.0125	1¼%

*Newly enacted or rate change for 2007

†Districts that have the alternative "earned income" tax (see Payment Worksheet #2 on page 2). Estates in these districts do not pay school district income tax on their income.

Cont. on next page

School Districts With an Income Tax for 2007

Rev. 2/07

SD#	School District Name and Counties	Decimal Rate	Percent
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) .....	.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)* .	.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) .....	.0050	½%
7007	Plymouth-Shiloh LSD (Crawford, Huron, Richland) .....	.0100	1%
6804	Preble Shawnee LSD (Butler, Montgomery, Preble)* .....	.0175	1¾%
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%
7507	Russia LSD (Darke, Shelby) .....	.0075	¾%

SD#	School District Name and Counties	Decimal Rate	Percent
5008	Sebring (Mahoning)* .....	.0100	1%
7406	Seneca East LSD (Huron, Seneca) .....	.0100	1%
7008	Shelby CSD (Richland) .....	.0100	1%
3905	South Central LSD (Huron, Richland) .....	.0125	1¼%
3118	Southwest LSD (Hamilton)* .....	.0075	¾%
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* (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%
5509	Troy CSD (Miami)* .....	.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 2007**

***Districts that have the alternative "earned income" tax (see Payment Worksheet #2 on page 2). Estates in these districts do not pay school district income tax on their income.**