

2007

School District Income Tax Booklet

DRAFT 6/9/09



Inside:

- ✓ **Instructions**
- ✓ **Form SD 100**
Line items have changed for 2007!
Please carefully follow the instructions!
- ✓ **Pay your taxes by credit card**
(see page 7)
- ✓ **Use The Finder to verify your school district and tax rate**
(see page 8)

For Fast Refunds:
File online with



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OHIO DEPARTMENT OF TAXATION

General Information

Why We Mailed You This Booklet

We mailed you this booklet based upon the address you showed on your 2006 Ohio income tax return. We used this school district information to help determine to whom we should mail a school district booklet. If you believe that you received this form in error, verify your school district by using *The Finder* (see page 8).

I-File, E-File and eForms

You now have three paperless options to file your school district return electronically: I-File, e-file and eForms.

- If you filed an Ohio income tax return last year, then you can use your personal computer to I-File your 2007 Ohio form SD 100 school district return. Simply go to our Web site at tax.ohio.gov and follow the directions. This service is free.
- To e-file, you must prepare your return using approved computer software and you must transmit your return through an approved electronic filing provider. Many commercial software companies and most professional tax preparers provide electronic filing for a small fee.
- The eForm method displays on your computer screen an Ohio school district income tax return form. You fill in the lines on the return that apply to you. eForms does all of the math calculations and figures the tax for you. After you fill in the eForm return, either file your return electronically or print and mail us your return. If you file electronically, Ohio eForms will provide you with a filing confirmation number. **Use Ohio eForms – it's free!**

Earned Income Only Tax Base

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 method that bases the tax on Ohio taxable income (see line 5 on Ohio forms IT 1040 or IT 1040EZ). For a listing of earned income only school districts, see the listings with asterisks on pages 9-10.

"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 of 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 is not earned income but which is 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 school districts with the earned income tax base must file Ohio form SD 100 even if none of their income is subject to the tax.

Filing Due Date

- Generally, you must file this return and make all payments by April 15, 2008. If you choose a paperless method and use

direct deposit, most likely you will receive your refund in five to seven days.

- For due date exceptions that may apply, see the the second and third questions and answers at the top of page 4.
- If you were in a combat zone, please see "What If I Am in the Military?" on page 6 of the instructions for the 2007 Ohio form IT 1040.

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 such situations the nondomiciled married filing jointly spouse does not have to sign.

Preparer's Signature

The Ohio Department of Taxation follows Internal Revenue Service Notice 2004-54, which provides for alternative preparer signature procedures for federal income tax paper returns that paid practitioners prepare on behalf of their clients. However, the paid preparer should print (rather than write) his/her name on the form if the taxpayer checks "Yes" to the question, "Do you authorize your preparer to contact us regarding this return?"

About the 2007 Ohio Form SD 100

The 2007 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.
2. Use this form **ONLY** for the taxable year **2007**.
3. Round numbers to the nearest dollar. Do not print over the preprinted zeros in the boxes on the far right, which designate cents (.00).
4. Print your numbers and letters inside the boxes like this:

0	1	2	3	4	5	6	7	8	9	A	B	C
---	---	---	---	---	---	---	---	---	---	---	---	---

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

Use only **UPPERCASE** letters.

Name(s), address and Social Security number(s). If you received a preprinted label with your Ohio SD 100 booklet, the information is correct and you will be manually preparing the income tax return, please use the label. If your label is incorrect, lost or damaged, or if you will be using computer software to prepare your return, please do **not** use the label. Rather, enter your name, address and Social Security number on your return (if married filing jointly, also enter your spouse's Social Security number).

School district number: In the "SD #" box in the upper right-hand corner on page 1 of the return, please enter the school district number for which you are filing this return. Pages 9-10 in these instructions list each taxing school district and its school district number.

School district residency: Check the appropriate box ("full-year resident," "nonresident" or "part-year resident") for the school district number that you have indicated on the return. If you check the "part-year resident" box, fill in the dates of residency.

Frequently Asked School District Income Tax Questions

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

No, if you were **neither a resident** of or domiciled in a school district with an income tax in effect during 2007 and 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 2007 and you had any income. Taxpayers residing in traditional and earned income 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 2007. If you are not liable for school district income tax, but had school district tax withheld in error, you must complete an Ohio SD 100 return 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 taken for another school district, you must file **separate** Ohio SD 100 returns under each school district number (see listings on pages 9-10).

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 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. 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.

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

You must file a separate Ohio SD 100 return under **each** taxing school district. Complete Schedule A or B, as appropriate, on page 2 of the return for the other school district's income adjustment.

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.

Be sure to (i) enter in the boxes provided in the upper right hand corner of the front page of the return the school district number shown on your W-2(s) and (ii) check the "full-year nonresident" box about half way down the front page of the return.

If school district income tax was withheld for a school district that is **not** an earned income only school district (see listings with an

asterisk on pages 9 and 10 in these instruction), complete line 1 and then enter on lines 2 and 16 the same amount that you entered on line 1. Enter -0- on lines 3 through and including 8. Complete lines 9 through and including 14. Leave line 15 blank.

If school district income tax was withheld for a school district that **is** an earned income only school district (see listings with an asterisk on pages 9 and 10 in these instruction), (i) leave lines 1 and 2 blank, (ii) place a -0- on lines 3 through and including 8, and (iii) place a -0- on lines 17 through and including 20. Then complete lines 9 through and including 14. Leave line 15 blank.

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

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

Be sure to use the school district number for the **taxing** school district on your return. If you are filing this tax return for a school district **other than** an earned income only school district (see listings with asterisks on pages 9-10), deduct on lines 2 and 16 the portion of your Ohio taxable income you earned while you were **not** a resident of the school district imposing the tax. Then complete lines 3 through 15. See example beginning at the bottom of page 5.

If you are filing this tax return for an earned income only school district (see listings with asterisks on pages 9-10) leave lines 1 and 2 blank and complete Schedule B on page 2 of Ohio form SD 100 to report the amount of your income that was subject to the school district income tax because you lived in that school district for only part of the year. Then complete lines 3 through 15.

Note: If you are filing this return for an earned income only school district (see listings with asterisks on pages 9-10), do **not** place any amount on lines 1 and 2. Instead, you must complete the worksheet on page 6 of these instructions and transfer the amount from the worksheet to lines 17 through 20 on Ohio form SD 100. Then complete lines 3 through 15.

Do I Have To File School District Estimated Income Tax Payments for 2008?

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 2008 after subtracting your state and school district income tax withholding amounts.

However, even if you will owe more than \$500, you do not have to make estimated income tax payments if either (i) your 2008 combined state and school district income tax withholding amount is at least 90% of your 2008 combined state and school district income tax or (ii) your 2008 combined state and school district income tax withholding amount is equal to or greater than your 2007 combined state and school district income tax (if you were liable for the full year). Use Ohio form SD 100ES to make estimated payments (available on our Web site at tax.ohio.gov or by calling toll-free 1-800-282-1782).

Frequently Asked School District Income Tax Questions

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

Yes, if you show an amount on line 6. Taxpayers who are 65 before Jan. 1, 2008 may claim a senior citizen credit of \$50 per return on line 5.

What Is an Earned Income Only School District?

An earned income only school district is a school district whose voters have approved a school district tax that applies only to earned income such as wages and self-employment earnings. For more information, see "Earned Income Only Tax Base" on page 2.

I Can't File My Ohio Form SD 100 By April 15, 2008. Can I Get an Extension?

Yes, if you have an extension of time to file your federal form 1040, 1040-A or 1040-EZ. 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, 2008. **Exception:** You can avoid a penalty (but you cannot avoid interest) if (i) you have a federal extension to file, (ii) you pay at least 90% of the school district income tax by April 15, 2008 (make any required payment electronically via our Web site at tax.ohio.gov or use Ohio form SD 40P on page 7 to make any extension payment due), and (iii) by the extended due date you pay the balance of the school district income tax due (pay the balance electronically or use another Ohio form SD 40P, which is also available on our Web site).

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 "What If I Am in the Military?" on page 6 of the instructions for the 2007 Ohio income tax booklet.

I'm Not Able To Pay By April 15, 2008. What Should I Do?

By law all tax is due on this date except for certain members of the military (see paragraph immediately above). Whatever amount you pay by the required due date will reduce the amount of interest and late-payment penalty you receive on your billing notice. Even if you are unable to pay the amount of tax, you must file your return by the due date (or by the extended due date).

What Are the Late Charges for Not Filing or Paying on Time?

If you don't file Ohio form SD 100 by April 15, 2008 (or by the extended due date), the penalty for failure to file timely may be 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. If you fail to pay the full amount of the tax by April 15, 2008, the penalty for failure to pay may be double the interest charged (8% for 2008).

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 district income tax return (Ohio form SD 100X for year 2007). 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.

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

Are My Children Liable for the School District Tax?

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

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 be filing an electronic Ohio income tax return.

My W-2 Does Not Identify My School District Withholding. What Can I Do?

You should ask your employer for either (i) a corrected W-2 identifying both the withholding amount and the school district by its four-digit number or (ii) a letter from your employer identifying the withholding amount and school district number.

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

If your employer is not withholding enough or any school district income tax and you will owe combined Ohio 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 available 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 182847, Columbus, Ohio 43218-2847.

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

We have developed an easy-to-use Excel spreadsheet that computes the school district income tax. To use the Excel worksheet, please visit: http://tax.ohio.gov/documents/forms/school_district_income/2007/2007_sd_comp_worksheet.xls.

Instructions for Completing the School District Income Tax Return

Be sure to keep a copy of this return for your records. If during 2007 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 school district affected.

Note: If you're filing this return for an earned income only school district (see listings with asterisks on pages 9-10), do **not** place any amount on lines 1 and 2. Instead, you must complete the worksheet on page 6 of the instructions and transfer the amounts from the worksheet to lines 17-20 on Ohio form SD 100.

Line 1 – Ohio Taxable Income

- Enter the amount from line 5 of Ohio forms IT 1040 or IT 1040EZ unless you filed your Ohio income tax return by telephone.
- If you filed your Ohio income tax return by telephone and you filed your federal taxes using federal form 1040, enter on this line the amount from line 3 of your Ohio TeleFile worksheet, less any amount on line 4 of the Ohio TeleFile worksheet, less \$1,450 for each exemption.

Line 2 – Adjustment from Schedule A

To show an adjustment on this line, you must first complete Schedule A on page 2 of Ohio form SD 100.

Complete Schedule A if ...

- you were either a part-year resident or a full-year nonresident of the school district ; AND
- you did **not** enter school district number 0502, 2305, 3118, 4902, 5008, 5204, 5509, 6501 or 8702 on page 1 of the tax return.

Line 3 – School District Taxable Income

Unless you're filing this return for an earned income only school district (see listings with asterisks on pages 9-10), subtract line 2 from line 1 and enter the difference here.

If you're filing this return for an earned income only school district, see note above. The amount you enter on line 20 is also the same amount that you'll enter on line 3.

Line 5 – Senior Citizen Credit

Only one credit of \$50 is allowed for your return even if you and your spouse are both 65 or older and are filing a joint return.

Line 7 – Interest Penalty

If the tax you show on line 6 minus the amount on line 9 is more than \$500, complete and enclose Ohio form SD 2210-100.

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 the Ohio SD 100 return). Enclose a copy of your W-2(s) with your return.

Line 10 – Estimated Payments

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

Line 13 – Overpayment Credit

Indicate the amount of line 12 that you want us to credit to your 2008 school district tax liability. **You can't apply a credit against a balance due for another school district, 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, a school district tax that has expired, another person's tax, any prior year's tax or your Ohio income tax.

Line 15 – Amount You Owe

If you will pay by credit card, please see page 7.

If you are paying by electronic check, please see page 41 of the instructions in the 2007 Ohio form IT 1040 income tax booklet.

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 "2007 SD 100." You must also complete and enclose Ohio form SD 40P (see page 7).

Line 16 (Schedule A) – Nonresident/Part-Year Resident Amount

Note: Do **not** complete this line if you entered in the upper right-hand corner on page 1 of this return school district number 0502, 2305, 3118, 4902, 5008, 5204, 5509, 6501 or 8702.

Enter an amount on line 16 **only if** (i) you did not enter in the upper right-hand corner of the front page of the return any of the school district numbers set forth in the preceding paragraph and (ii) you indicated on the front page of this return under "School District Residency" that you were either a nonresident or a part-year resident of that school district during 2007.

Please enclose with this return a detailed explanation telling us why you are entering an amount on line 16. Common reasons include the following:

- Part-year resident of the school district,
- Full-year nonresident of the school district,
- An individual not domiciled in the 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 "2007 SD 100."

Show on line 16 the portion of your Ohio taxable income (line 5 on Ohio forms IT 1040 and IT 1040EZ and 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 income tax return. Please see the example below.

Example

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).

Set forth below is the computation of (i) Lee's federal adjusted gross income, (ii) her Ohio adjusted gross income (line 3 on both Ohio forms IT 1040 and IT 1040EZ), (iii) her Ohio taxable income (line 5 on both Ohio forms IT 1040 and IT 1040EZ and line 1 on Ohio form SD 100), (iv) the adjustment for lines 16 and 2 on Ohio form SD 100 for the portion of her Ohio school district taxable income earned while she was not a resident of the Reynoldsburg City School District, and (v) her Reynoldsburg City School District taxable income (line 3 on Ohio form SD 100):

**Example of Part-Year Resident Adjustment
Lines 16 and 2 on Ohio Form SD 100**

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

Ohio Form IT 1040, Schedule A Adjustments and Exemption

Interest earned – non-Ohio state bonds	+ 5,000
Medical savings account deduction	- 2,000
Ohio adjusted gross income	\$60,000
Less: Exemption amount	- 1,450

Ohio Taxable Income (Line 1 on Ohio Form SD 100) \$58,550

**Line 16 and 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
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 16 and 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 (\$16,000)

Reynoldsburg City School District taxable
income (line 3 on Ohio form SD 100) \$42,550

Lines 17-20 (Schedule B)

Complete both the worksheet below and Schedule B on Ohio form SD 100 only if you entered school district number 0502, 2305, 3118, 4902, 5008, 5204, 5509, 6501 or 8702 in the upper right-hand corner on page 1 of Ohio form SD 100.

Taxpayers domiciled in any of the school districts whose school district number is listed above pay school district income tax only on qualifying earned income. "Qualifying earned income" is generally limited to wages and self-employment income. Use the worksheet below to determine your earned income subject to school district income tax.

Note: Taxpayers in "earned income only" school districts are not eligible for the personal or dependent exemption.

Please do NOT mail us this worksheet.

**Worksheet for Lines 17, 18, 19 and 20 on
Ohio Form SD 100 – Qualifying Earned Income**

Note: If your filing status is "married filing jointly," then complete one combined worksheet for both you and your spouse.

A.	Amount you reported on federal form 1040, line 7 or 1040-A, line 7, or 1040-EZ, 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, or Coast Guard or reserve components of the National Guard. Enter here and on line 17 on page 2 of Ohio form SD 100.	A. <input style="width: 100%;" type="text"/>
B.	Net earnings from self-employment (see federal 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 minister housing allowances that are not included on line 5 on Ohio form IT 1040 even though they do constitute net earnings from self-employment. Enter here and on line 18 on page 2 of Ohio form SD 100. This number can be less than -0-.	B. <input style="width: 100%;" type="text"/>
C.	Amount of depreciation expense deductions, if any, claimed only on account of post-Dec. 29, 2006 amendments to the Internal Revenue Code. Note: If the Ohio General Assembly enacts legislation repealing the need for you to make this adjustment subsequent to the printing of these instructions, our Web site will so indicate at tax.ohio.gov/update/ . Enter here and on line 19 on page 2 of Ohio form SD 100.	C. <input style="width: 100%;" type="text"/>
D.	Qualifying income earned while a resident of the earned income only school district: box A plus box B plus box C (above). Enter here and on line 20 on page 2 of Ohio form SD 100 and on line 3 on page 1 of Ohio form SD 100. If less than zero, enter -0-.	D. <input style="width: 100%;" type="text"/>

The Finder

Locate online • By address



- Tax Rates
- Tax Districts

Do you know your Ohio public school district name?

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

If you need to find your Ohio public school district number, 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 of residence.

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 on the front of your tax form in the upper right-hand corner.

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.

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. Your failure to supply any information requested on a tax form prescribed by the tax commissioner may result in (i) the imposition of penalties for failing to file a complete tax return or (ii) the denial of a license, if applicable.

School Districts With an Income Tax for 2007

SD#	School District Name (and Counties)	Decimal Rate	Percent	SD#	School District Name (and Counties)	Decimal Rate	Percent
3301	Ada EVSD (Hancock, Hardin)	.0075	¾%	8602	Edgerton LSD (Defiance, Williams)	.0100	1%
7101	Adena LSD (Pickaway, Ross)	.0100	1%	8703	Elmwood LSD (Hancock, Wood)	.0125	1¼%
7501	Anna LSD (Shelby)	.0050	½%	2602	Evergreen LSD (Fulton, Lucas)	.0150	1½%
1901	Ansonia LSD (Darke)	.0075	¾%	8001	Fairbanks LSD (Madison, Union)	.0100	1%
6301	Antwerp LSD (Paulding)	.0150	1½%	2903	Fairborn CSD (Clark, Greene, Montgomery)	.0050	½%
3201	Arcadia LSD (Hancock, Seneca)	.0100	1%	2304	Fairfield Union LSD (Fairfield, Hocking, Perry)	.0200	2%
1902	Arcanum-Butler LSD (Darke)	.0150	1½%	7503	Fairlawn LSD (Shelby)	.0075	¾%
3202	Arlington LSD (Hancock)	.0125	1¼%	7504	Fort Loramie LSD (Darke, Shelby)	.0150	1½%
0502*	Athens CSD (Athens)	.0100	1%	5406	Fort Recovery LSD (Darke, Mercer)	.0150	1½%
3901	Bellevue CSD (Erie, Huron, Sandusky, Seneca)	.0050	½%	1903	Franklin Monroe LSD (Darke, Miami)	.0075	¾%
2801	Berkshire LSD (Geauga)	.0075	¾%	7202	Fremont CSD (Sandusky)	.0125	1¼%
2302	Berne-Union LSD (Fairfield, Hocking)	.0100	1%	2603	Gorham Fayette LSD (Fulton)	.0100	1%
7401	Bettsville LSD (Seneca)	.0100	1%	1305	Goshen LSD (Clermont, Warren)	.0100	1%
2501	Bexley CSD (Franklin)	.0075	¾%	2904	Greeneview LSD (Clinton, Fayette, Greene)	.0100	1%
2101	Big Walnut LSD (Delaware)	.0075	¾%	3603	Greenfield EVSD (Fayette, Highland, Ross)	.0125	1¼%
2303	Bloom-Carroll LSD (Fairfield)	.0125	1¼%	1904	Greenville CSD (Darke)	.0050	½%
8701	Bowling Green CSD (Henry, Wood)	.0050	½%	7505	Hardin-Houston LSD (Shelby)	.0075	¾%
5502	Bradford EVSD (Darke, Miami, Shelby)	.0175	1¾%	3302	Hardin Northern LSD (Hancock, Hardin)	.0175	1¾%
8601	Bryan CSD (Williams)	.0100	1%	2004	Hicksville EVSD (Defiance)	.0150	1½%
1701	Buckeye Central LSD (Crawford, Huron, Richland, Seneca)	.0150	1½%	5902	Highland LSD (Delaware, Morrow)	.0050	½%
2102	Buckeye Valley LSD (Delaware, Marion, Morrow, Union)	.0100	1%	3604	Hillsboro CSD (Highland)	.0100	1%
2502	Canal Winchester LSD (Fairfield, Franklin)	.0075	¾%	3501	Holgate LSD (Henry)	.0150	1½%
8801	Carey EVSD (Seneca, Wyandot)	.0100	1%	4901	Jefferson LSD (Madison)	.0050	½%
8301	Carlisle LSD (Montgomery, Warren)	.0100	1%	6903	Jennings LSD (Putnam)	.0075	¾%
2902	Cedar Cliff LSD (Clark, Greene)	.0100	1%	4503	Johnstown-Monroe LSD (Delaware, Licking)	.0100	1%
5401	Celina CSD (Mercer)	.0075	¾%	4902*	Jonathan Alder LSD (Franklin, Madison, Union)	.0075	¾%
4201	Centerburg LSD (Delaware, Knox, Licking)	.0075	¾%	6904	Kalida LSD (Putnam)	.0100	1%
2002	Central LSD (Defiance, Williams)	.0075	¾%	3303	Kenton CSD (Hardin, Wyandot)	.0100	1%
6501*	Circleville CSD (Pickaway)	.0075	¾%	7204	Lakota LSD (Sandusky, Seneca, Wood)	.0100	1%
1303	Clermont-Northeastern LSD (Brown, Clermont)	.0100	1%	2305*	Lancaster CSD (Fairfield)	.0150	1½%
5204*	Cloverleaf LSD (Medina)	.0050	½%	2805	Ledgemont LSD (Ashtabula, Geauga)	.0075	¾%
5402	Coldwater EVSD (Mercer)	.0050	½%	6905	Leipsic LSD (Putnam)	.0075	¾%
1502	Columbiana EVSD (Columbiana, Mahoning)	.0100	1%	3205	Liberty-Benton LSD (Hancock)	.0075	¾%
6901	Columbus Grove LSD (Allen, Putnam)	.0075	¾%	3502	Liberty Center LSD (Fulton, Henry)	.0175	1¾%
6902	Continental LSD (Putnam)	.0150	1½%	2306	Liberty Union-Thurston LSD (Fairfield)	.0175	1¾%
3203	Cory-Rawson LSD (Hancock)	.0175	1¾%	4506	Licking Valley LSD (Licking, Muskingum)	.0100	1%
5503	Covington EVSD (Miami)	.0175	1¾%	6502	Logan Elm LSD (Hocking, Pickaway)	.0100	1%
1503	Crestview LSD (Columbiana)	.0100	1%	4903	London CSD (Madison)	.0100	1%
8101	Crestview LSD (Van Wert)	.0100	1%	0303	Loudonville-Perrysville EVSD (Ashland, Holmes, Knox, Richland)	.0125	1¼%
8502	Dalton LSD (Wayne)	.0075	¾%	0905	Madison LSD (Butler)	.0050	½%
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%				

(continued)

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An asterisk (*) indicates earned income only school district.

School Districts With an Income Tax for 2007

SD#	School District Name (and Counties)	Decimal Rate	Percent	SD#	School District Name (and Counties)	Decimal Rate	Percent
3206	McComb LSD (Hancock, Putnam, Wood) .....	.0150	1½%	3305	Riverdale LSD (Hancock, Hardin, Wyandot) .....	.0100	1%
1102	Mechanicsburg EVSD (Champaign, Madison) .....	.0150	1½%	4604	Riverside LSD (Logan, Shelby) .....	.0075	¾%
5504	Miami East LSD (Champaign, Miami) ..	.0100	1%	0908	Ross LSD (Butler) .....	.0075	¾%
8604	Millcreek-West Unity LSD (Williams) .....	.0100	1%	7507	Russia LSD (Darke, Shelby) .....	.0075	¾%
6906	Miller City-New Cleveland LSD (Putnam) ..	.0125	1¼%	5008*	Sebring LSD (Mahoning) .....	.0100	1%
0601	Minster LSD (Auglaize, Darke Mercer, Shelby) .....	.0050	½%	7406	Seneca East LSD (Huron, Seneca) .....	.0100	1%
1905	Mississinawa Valley LSD (Darke) .....	.0175	1¾%	7008	Shelby CSD (Richland) .....	.0100	1%
8802	Mohawk LSD (Crawford, Seneca, Wyandot) .....	.0100	1%	3905	South Central LSD (Huron, Richland) .....	.0125	1¼%
8605	Montpelier EVSD (Williams) .....	.0075	¾%	1205	Southeastern LSD (Clark, Greene) .....	.0100	1%
5903	Mount Gilead EVSD (Morrow) .....	.0075	¾%	4510	Southwest Licking LSD (Fairfield, Licking) .....	.0075	¾%
6802	National Trail LSD (Darke, Preble) .....	.0175	1¾%	3118*	Southwest LSD (Butler, Hamilton) .....	.0075	¾%
0602	New Bremen LSD (Auglaize, Mercer, Shelby) .....	.0100	1%	0209	Spencerville LSD (Allen, Auglaize, Van Wert) .....	.0100	1%
0603	New Knoxville LSD (Auglaize, Shelby) .....	.0125	1¼%	5010	Springfield LSD (Mahoning) .....	.0100	1%
5708	New Lebanon LSD (Montgomery) .....	.0125	1¼%	8607	Stryker LSD (Williams) .....	.0150	1½%
3903	New London LSD (Ashland, Huron, Lorain) .....	.0100	1%	2606	Swanton LSD (Fulton, Lucas) .....	.0125	1¼%
0907	New Miami LSD (Butler) .....	.0100	1%	0909	Talawanda CSD (Butler, Preble) .....	.0100	1%
7404	New Riegel LSD (Seneca) .....	.0150	1½%	6503	Teays Valley LSD (Fairfield, Franklin, Pickaway) .....	.0075	¾%
4507	Newark CSD (Licking) .....	.0100	1%	1103	Triad LSD (Champaign, Logan, Union) .....	.0150	1½%
5506	Newton LSD (Darke, Miami) .....	.0175	1¾%	1906	Tri-Village Community LSD (Darke) .....	.0150	1½%
8003	North Union LSD (Delaware, Union) .....	.0100	1%	5509*	Troy CSD (Miami) .....	.0150	1½%
5904	Northmor LSD (Marion, Morrow, Richland)	.0100	1%	6805	Twin Valley LSD (Preble) .....	.0075	¾%
4509	Northridge LSD (Delaware, Knox, Licking) .....	.0100	1%	7106	Union-Scioto LSD (Ross) .....	.0050	½%
8505	Northwestern LSD (Ashland, Wayne) .....	.0125	1¼%	1510	United LSD (Columbiana) .....	.0050	½%
3904	Norwalk CSD (Huron) .....	.0050	½%	8803	Upper Sandusky EVSD (Crawford, Marion, Wyandot) .....	.0125	1¼%
4712	Oberlin CSD (Lorain) .....	.0125	1¼%	3306	Upper Scioto Valley LSD (Auglaize, Hardin, Logan) .....	.0050	½%
7405	Old Fort LSD (Sandusky, Seneca) .....	.0100	1%	5713	Valley View LSD (Montgomery, Preble) .....	.0125	1¼%
8707	Otsego LSD (Henry, Lucas, Wood) .....	.0100	1%	8104	Van Wert CSD (Van Wert) .....	.0100	1%
6907	Ottawa-Glandorf LSD (Putnam) .....	.0050	½%	3208	Vanlue LSD (Hancock, Seneca, Wyandot) .....	.0100	1%
6909	Pandora-Gilboa LSD (Allen, Putnam) ..	.0175	1¾%	1907	Versailles EVSD (Darke, Shelby) .....	.0075	¾%
5405	Parkway LSD (Auglaize, Mercer, Van Wert) .....	.0100	1%	2308	Walnut Township LSD (Fairfield) .....	.0125	1¼%
3504	Patrick Henry LSD (Henry, Putnam, Wood) .....	.0175	1¾%	0605	Wapakoneta CSD (Auglaize) .....	.0075	¾%
6302	Paulding EVSD (Paulding, Putnam) .....	.0100	1%	6303	Wayne Trace LSD (Paulding, Putnam, Van Wert) .....	.0125	1¼%
8708	Perrysburg EVSD (Wood) .....	.0050	½%	0606	Waynesfield-Goshen LSD (Allen, Auglaize, Logan) .....	.0100	1%
2604	Pettisville LSD (Fulton, Henry) .....	.0100	1%	4715	Wellington EVSD (Huron, Lorain) .....	.0100	1%
2307	Pickerington LSD (Fairfield, Franklin) .....	.0100	1%	1105	West Liberty-Salem LSD (Champaign, Logan) .....	.0150	1½%
5507	Piqua CSD (Miami) .....	.0050	½%	3906	Western Reserve LSD (Erie, Huron) .....	.0125	1¼%
7007	Plymouth-Shiloh LSD (Crawford, Huron, Richland) .....	.0100	1%	1404	Wilmington CSD (Clinton, Greene) .....	.0100	1%
6804	Preble Shawnee LSD (Butler, Montgomery, Preble) .....	.0175	1¾%	3122	Wyoming CSD (Hamilton) .....	.0125	1¼%
2509	Reynoldsburg CSD (Fairfield, Franklin, Licking) .....	.0050	½%	2906	Xenia Community CSD (Greene, Warren) ..	.0050	½%
3304	Ridgmont LSD (Hardin, Logan)0100	1%	2907	Yellow Springs EVSD (Clark, Greene)0100	1%

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Taxpayer Assistance

By Internet



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

Tax Forms
Instructions
Information Releases
Frequently Asked Questions
Refund Status
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

Mail Forms to

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

Written



Ohio Department of Taxation Taxpayer Services Mailing Address

Ohio Department of Taxation
Taxpayer Services Division
Taxpayer Services Contact Center
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

OR

30 East Broad St., 20th Floor
Columbus, OH 43215

Dayton Taxpayer Service Center
Centre City Offices
40 S. Main St., 5th Floor
Dayton, OH 45402-2089

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

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 Internal Revenue Service 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.

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 in the evenings until 7:00 p.m. between Jan. 15 and April 15, 2008.

Ohio Department of Taxation
School District Income Tax
P.O. Box 182389
Columbus, Ohio 43218-2389

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