

School District Year 2008 Estimated Income Tax Payments Worksheet #1

Use this worksheet to determine your liability for school district income tax due to any school district other than the alternative school districts set forth in the listing following "Worksheet #2" on the next 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 8 and enter on line 9, below, 100% of the tax shown on line 8 of the 2007 Ohio 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 2008 Ohio income tax withholding and (ii) your 2008 school district income tax withholding and (iii) \$500 is equal to or greater than the sum of (i) your 2008 Ohio income tax and (ii) your 2008 school district income tax.

1. **Enter your year 2008 estimated Ohio adjusted gross income.** To see how to compute this amount, refer to your 2007 Ohio form IT 1040, line 3 1. _____
2. **Part-year/nonresident deduction.** Enter the amount of income included on line 1 that will be earned while a resident of another school district 2. (_____)
3. **Estimated school district adjusted gross income.** Subtract line 2 from line 1 and enter the result here 3. _____
4. **Exemptions.** Personal exemptions and dependent exemptions _____ X \$1,450 4. _____
5. **Estimated school district taxable income.** Subtract line 4 from line 3. This is the estimated taxable income you will use to figure your estimated school district income tax liability 5. _____
6. **School district tax.** 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 6. _____
7. **Senior citizen credit.** 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 7. _____
8. **School district tax after credits.** Subtract line 7 from line 6 and enter here 8. _____
9. **Multiply line 8 by 90% or** enter 100% of the tax shown on line 8 of the 2007 Ohio form SD 100 if you filed a 2007 Ohio form SD 100 for this district 9. _____
10. **School district income tax to be withheld** and year 2007 school district income tax overpayment credited to year 2008 10. _____
11. **School district estimated income tax due.** Subtract line 10 from line 9 and enter here (but not less than -0-). This is your estimated school district income tax liability 11. _____
12. **Multiply the amount on line 11 by .25** and enter the result on line 12. This is the amount of each of your school district estimated quarterly payments 12. _____

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 Ohio voucher SD 100ES if you use the credit card method of payment.

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 District Year 2008 Estimated Income Tax Payments Worksheet #2

Use this worksheet to determine your liability for alternative school district income tax due to the 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, below, 100% of the tax shown on line 8 of the 2007 Ohio 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 2008 Ohio income tax withholding and (ii) your 2008 school district income tax withholding and (iii) \$500 is equal to or greater than the sum of (i) your 2008 Ohio income tax and (ii) your 2008 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 IRS form 1040 or on line 1 of IRS form 1040EZ or on line 7 of 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. 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 4. _____
5. School district tax after credits. Subtract line 4 from line 3 and enter here (but not less than -0-) 5. _____
6. Multiply line 5 by 90% or enter 100% of the tax shown on line 8 of the 2007 Ohio form SD 100 if you filed a 2007 Ohio form SD 100 for this district 6. _____
7. School district income tax to be withheld and year 2007 school district income tax overpayment credited to year 2008 7. _____
8. School district estimated income tax due. Subtract line 7 from line 6 and enter here (but not less than -0-). This is your estimated school district income tax liability 8. _____
9. Multiply the amount on line 8 by .25 and enter the result on line 9. This is the amount of each of your school district estimated income tax quarterly payments. 9. _____

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 Ohio voucher forms SD 100ES if you use the credit card method of payment.

School Districts Imposing the Alternative Earned Income Only Tax in 2008

<u>Name</u>	<u>Rate</u>	<u>Decimal</u>
Athens CSD (Athens)	1.00%	0.01
Berkshire LSD (Geauga)	1.00%	0.01
Chippewa LSD (Wayne)	1.00%	0.01
Circleville CSD (Pickaway)	0.75%	0.0075
Cloverleaf LSD (Medina)	0.50%	0.005
Eastwood LSD (Wood)	1.00%	0.01
Jonathan Alder LSD (Franklin, Madison, Union)	0.75%	0.0075
Lancaster CSD (Fairfield)	1.50%	0.015
North Baltimore LSD (Hancock, Wood)	1.00%	0.01
North Fork LSD (Knox, Licking)	1.00%	0.01
Sebring LSD (Mahoning)	1.00%	0.01
Southwest LSD (Butler, Hamilton)	0.75%	0.0075
Troy CSD (Miami)	1.50%	0.015

School Districts With an Income Tax for 2008

Rev. 12/07

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%
2001	Ayersville LSD (Defiance)	.0100	1%
3901	Bellevue CSD (Erie, Huron, Sandusky, Seneca)	.0050	½%
2801	Berkshire LSD (Geauga)*	.0100	1%
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%
5401	Celina CSD (Mercer)	.0075	¾%
4201	Centerburg LSD (Delaware, Knox, Licking)	.0075	¾%
2002	Central LSD (Defiance, Williams)	.0075	¾%
8501	Chippewa LSD (Wayne)*	.0100	1%
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%
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%

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

Bold indicates newly enacted or rate change for 2008.

SD#	School District Name and Counties	Decimal Rate	Percent
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%
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)	.0150	1½%
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%

Cont. on next page

School Districts With an Income Tax for 2008

Rev. 12/07

SD#	School District Name and Counties	Decimal Rate	Percent	SD#	School District Name and Counties	Decimal Rate	Percent
5504	Miami East LSD (Champaign, Miami)	.0100	1%	4604	Riverside LSD (Logan, Shelby)	.0075	¾%
8604	Millcreek-West Unity (Williams)	.0100	1%	0908	Ross LSD (Butler)	.0075	¾%
6906	Miller City-New Cleveland LSD (Putnam)	.0125	1¼%	7507	Russia LSD (Darke, Shelby)	.0075	¾%
0601	Minster LSD (Auglaize, Darke, Mercer, Shelby)	.0050	½%	5008	Sebring LSD (Mahoning)*	.0100	1%
1905	Mississinawa Valley LSD (Darke)	.0175	1¾%	7406	Seneca East LSD (Huron, Seneca)	.0100	1%
8802	Mohawk LSD (Crawford, Seneca, Wyandot)	.0100	1%	7008	Shelby CSD (Richland)	.0100	1%
8605	Montpelier EVSD (Williams)	.0075	¾%	3905	South Central LSD (Huron, Richland)	.0125	1¼%
5903	Mount Gilead EVSD (Morrow)	.0075	¾%	1205	Southeastern LSD (Clark, Greene)	.0100	1%
6802	National Trail LSD (Darke, Preble)	.0175	1¾%	3118	Southwest LSD (Butler, Hamilton)*	.0075	¾%
0602	New Bremen LSD (Auglaize, Mercer, Shelby)	.0100	1%	4510	Southwest Licking LSD (Fairfield, Licking)	.0075	¾%
0603	New Knoxville LSD (Auglaize, Shelby)	.0125	1¼%	0209	Spencerville LSD (Allen, Auglaize, Van Wert)	.0100	1%
5708	New Lebanon LSD (Montgomery)	.0125	1¼%	5010	Springfield LSD (Mahoning)	.0100	1%
3903	New London LSD (Ashland, Huron, Lorain)	.0100	1%	8607	Stryker LSD (Williams)	.0150	1½%
0907	New Miami LSD (Butler)	.0100	1%	2606	Swanton LSD (Fulton, Lucas)	.0125	1¼%
7404	New Riegel LSD (Seneca)	.0150	1½%	0909	Talawanda CSD (Butler, Preble)	.0100	1%
4507	Newark CSD (Licking)	.0100	1%	6503	Teays Valley LSD (Fairfield, Franklin, Pickaway)	.0075	¾%
5506	Newton LSD (Darke, Miami)	.0175	1¾%	1103	Triad LSD (Champaign, Logan, Union)	.0150	1½%
8705	North Baltimore LSD (Hancock, Wood)*	.0100	1%	1906	Tri-Village Community LSD (Darke)	.0150	1½%
4508	North Fork LSD (Knox, Licking)*	.0100	1%	5509	Troy CSD (Miami)*	.0150	1½%
8003	North Union LSD (Delaware, Union)	.0100	1%	6805	Twin Valley Community LSD (Preble)	.0075	¾%
5904	Northmor LSD (Marion, Morrow, Richland)	.0100	1%	7106	Union-Scioto LSD (Ross)	.0050	½%
4509	Northridge LSD (Delaware, Knox, Licking)	.0100	1%	1510	United LSD (Columbiana)	.0050	½%
8505	Northwestern LSD (Ashland, Wayne)	.0125	1¼%	8803	Upper Sandusky EVSD (Crawford, Marion, Wyandot)	.0125	1¼%
3904	Norwalk CSD (Huron)	.0050	½%	3306	Upper Scioto Valley LSD (Auglaize, Hardin, Logan)	.0050	½%
4712	Oberlin CSD (Lorain)	.0200	2%	5713	Valley View LSD (Montgomery, Preble)	.0125	1¼%
7405	Old Fort LSD (Sandusky, Seneca)	.0100	1%	8104	Van Wert CSD (Van Wert)	.0100	1%
8707	Otsego LSD (Henry, Lucas, Wood)	.0100	1%	3208	Vanlue LSD (Hancock, Seneca, Wyandot)	.0100	1%
6907	Ottawa-Glandorf LSD (Putnam)	.0050	½%	1907	Versailles EVSD (Darke, Shelby)	.0075	¾%
6909	Pandora-Gilboa LSD (Allen, Putnam)	.0175	1¾%	2308	Walnut Township LSD (Fairfield)	.0125	1¼%
5405	Parkway LSD (Auglaize, Mercer, Van Wert)	.0100	1%	0605	Wapakoneta CSD (Auglaize)	.0075	¾%
3504	Patrick Henry LSD (Henry, Putnam, Wood)	.0175	1¾%	6303	Wayne Trace LSD (Paulding, Putnam, Van Wert)	.0125	1¼%
6302	Paulding EVSD (Paulding, Putnam)	.0100	1%	0606	Waynesfield-Goshen LSD (Allen, Auglaize, Logan)	.0100	1%
8708	Perrysburg EVSD (Wood)	.0050	½%	4715	Wellington EVSD (Huron, Lorain)	.0100	1%
2604	Pettisville LSD (Fulton, Henry)	.0100	1%	1105	West Liberty-Salem LSD (Champaign, Logan)	.0150	1½%
2307	Pickerington LSD (Fairfield, Franklin)	.0100	1%	3906	Western Reserve LSD (Erie, Huron)	.0125	1¼%
5507	Piqua CSD (Miami)	.0050	½%	1404	Wilmington CSD (Clinton, Greene)	.0100	1%
7007	Plymouth-Shiloh LSD (Crawford, Huron, Richland)	.0100	1%	3122	Wyoming CSD (Hamilton)	.0125	1¼%
6804	Preble Shawnee LSD (Butler, Montgomery, Preble)	.0175	1¾%	2906	Xenia Community CSD (Greene, Warren)	.0050	½%
2509	Reynoldsburg CSD (Fairfield, Franklin, Licking)	.0050	½%	2907	Yellow Springs EVSD (Clark, Greene)	.0100	1%
3304	Ridgemont LSD (Hardin, Logan)	.0100	1%				
3305	Riverdale LSD (Hancock, Hardin, Wyandot)	.0100	1%				

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

Bold indicates newly enacted or rate change for 2008.