

SD 100X Ohio Amended School District
 Rev. 5/11 Income Tax Return for Years 2008 and Forward

Calendar Year

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For Department Use Only

Please Print	Your first name M.I. Last name	Your Social Security number	Filing Status: (Check only one box in each column)	
	If a joint return, spouse's first name M.I. Last name	Spouse's SSN (only if MFJ)	Original	Amended
	Home address (number and street)	County	<input type="checkbox"/> Single or head of household or qualifying widow(er)	<input type="checkbox"/>
	City, town or post office, state and ZIP code	Ohio public school district number (from original SD 100 return)	<input type="checkbox"/> Married filing joint return (MFJ)	<input type="checkbox"/>
			<input type="checkbox"/> Married filing separately	<input type="checkbox"/>

School District Residency – File a separate Ohio form SD 100X for each taxing school district in which you lived during the taxable year.

Check applicable box

<input type="checkbox"/> Full-year resident	<input type="checkbox"/> Part-year resident of SD # above	<input type="checkbox"/> Full-year nonresident of SD # above	<input type="checkbox"/> Full-year resident	<input type="checkbox"/> Part-year resident of SD # above	<input type="checkbox"/> Full-year nonresident of SD # above
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Check applicable box for spouse (only if married filing jointly)

"Traditional tax base" school district. You must start with 1A below.

"Earned income only" school district. You must start with 1B below.

	As Filed or as Last Amended or as Last Corrected	As Amended (Complete and attach Explanation of Corrections on page 2.)
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Income	As Filed or as Last Amended or as Last Corrected		As Amended (Complete and attach Explanation of Corrections on page 2.)	
1. A. "Traditional tax base" school district filer. Enter on this line your Ohio taxable income reported on line 5 of Ohio form IT 1040 or on line 5 of Ohio form IT 1040EZ .				
B. "Earned income only" school district filer. Complete Schedule A on page 2 of Ohio form SD 100 and enter on this line the amount you show on the last line of Schedule A of Ohio form SD 100. Attach Schedule A to this amended return	1.	00	1.	00
2. The amount of Ohio taxable income, if any, you earned while not a resident of the "traditional tax base" school district whose number you entered above. "Earned income only" school district filers must leave this line blank	2.	00	2.	00
3. School district taxable income (line 1 minus line 2; if less than zero, enter -0-)	3.	00	3.	00
4. School district tax rate _____ % times line 3	4.	00	4.	00
5. Senior citizen credit (\$50 limit per return)	5.	00	5.	00
6. School district tax less credit (line 4 minus line 5)	6.	00	6.	00
7. Interest penalty (attach form IT/SD 2210)	7.	00	7.	00
8. Total due before withholding and payments (add lines 6 and 7)	8.	00	8.	00
9. School district income tax withheld	9.	00	9.	00
10. School district estimated tax, SD 40P payments and previous year's credit carryover to year whose return you are amending	10.	00	10.	00
11. Amounts previously paid	11.	00	11.	00
12. Total of lines 9 through 11			12.	00
13. Overpayment shown on original return, on previously filed amended returns and on previously corrected returns (even if you have not yet received the refund)			13.	00
14. Line 12 minus line 13			14.	00
15. If line 14 is less than line 8 (as amended), subtract line 14 from line 8 and enter the amount owed. Make your check or money order payable to School District Income Tax..... AMOUNT YOU OWE			15.	00
16. If line 14 is greater than line 8 (as amended), subtract line 8 from line 14. Enter the amount of your refund..... YOUR REFUND			16.	00

If your refund is less than \$1.01, no refund will be issued. If you owe less than \$1.01, no payment is necessary. Be sure to attach the page 2 Explanation of Corrections.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Taxpayer Sign Here	Your signature _____ Date _____ Spouse's signature (see Ohio form SD 100 instructions) _____ Phone number _____ Preparer's name (please print) _____ Phone number _____ Do you authorize your preparer to contact us regarding this return? <input type="checkbox"/> Yes <input type="checkbox"/> No	Date received	Code	Interest
	Mail to: Ohio Department of Taxation P.O. Box 182389 Columbus, OH 43218-2389			

Reason and Explanation of Corrections

Please attach documentation to support any adjustments to line items. Refer to page 3 of the instructions to identify required documentation for complete processing of the amended return.

Taxpayer name _____ Social Security number _____

Year _____

Reason(s):

- | | |
|--|---|
| <input type="checkbox"/> Net operating loss carryback (please be sure to complete and include form IT NOL, Net Operating Loss Carryback Worksheet) | <input type="checkbox"/> Ohio form IT 1040, Schedule A, additions to income |
| <input type="checkbox"/> Federal adjusted gross income decreased (see #4 in SD 100X instructions) | <input type="checkbox"/> Ohio form IT 1040, Schedule A, deductions from income |
| <input type="checkbox"/> Federal adjusted gross income increased (see #4 in SD 100X instructions) | <input type="checkbox"/> Senior citizen credit claimed |
| <input type="checkbox"/> Change in amount of earned income ("earned income only" filers) | <input type="checkbox"/> Ohio form IT/SD 2210 interest penalty amount increased |
| <input type="checkbox"/> Filing status changed | <input type="checkbox"/> Ohio form IT/SD 2210 interest penalty amount decreased |
| <input type="checkbox"/> Residency status changed | <input type="checkbox"/> School district withholding increased |
| <input type="checkbox"/> Exemptions increased ("traditional" filers) | <input type="checkbox"/> School district withholding decreased |
| <input type="checkbox"/> Exemptions decreased ("traditional" filers) | <input type="checkbox"/> Estimated and/or Ohio form SD 40P amount or previous year carryforward overpayment increased |
| | <input type="checkbox"/> Estimated and/or Ohio form SD 40P amount or previous year carryforward overpayment decreased |
| | <input type="checkbox"/> Amount paid with original filing did not equal amount reported as paid with the return |

Additional explanation (attach additional sheet(s) if necessary): _____

E-mail address (optional) _____ Telephone number (optional) _____

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.

SD 100X Instructions for Years 2008 and Forward

Note: Be sure to complete and attach the "Reason and Explanation of Corrections" on page 2.

General Information

1. Use Ohio form SD 100X for the following:
 - correct your school district tax return; AND/OR
 - request a refund of tax, interest and/or penalty previously paid; AND/OR
 - report IRS changes that affected the number of exemptions claimed; AND/OR
 - report IRS changes that affected your federal adjusted gross income; AND/OR
 - change your filing status (see **Change in Filing Status** at right).
2. You can file Ohio school district form SD 100X only after you have filed an Ohio school district income tax return (Ohio form SD 100 or any of the department's paperless or electronic tax return filing options).
3. You must complete all of the information requested on the front of the form. Otherwise, we cannot process your amended return, and we will return it to you.
4. If your amended school district income tax return shows a refund due on account of either (a) a change in your federal adjusted gross income or (b) a change in your filing status from married filing jointly to married filing separately, you can speed up the refund process if you do the following:
 - (1) Attach a copy of your amended federal income tax return (IRS form 1040X) and
 - (2) Attach either a copy of the federal refund check or a copy of the IRS acceptance letter.If you are unable to attach this information, we will require several extra weeks to process your refund.
5. If you file your return after the unextended due date and if you paid and/or will pay any tax after the unextended due date, you owe interest.

Penalty may be due on late-filed returns and/or late-paid tax. Please see a discussion of interest and penalty in the individual income tax return instructions for the year for which you're filing.

Time Period in Which to File (Statute of Limitations)

1. Generally, you can claim a refund within four years from the date of the overpayment of the tax. For most taxpayers, the four-year period **begins** on the date the school district income tax return was due (without extensions). For example, the 2009 Ohio form SD 100 is due on April 15, 2010.

2. If your school district amended return shows a refund on account of a decrease in your federal adjusted gross income and if the IRS issues you a refund check due to that decrease, you always have at least 60 days from the date the IRS agreed to the decrease to file your Ohio and school district amended income tax returns.

Change in Filing Status

You can change your filing status from married filing separately to married filing jointly anytime within the statute of limitations, but without taking into consideration any extension of time to file. However, you only have until the date the Ohio school district tax return was due, without extensions, to change your filing status from married filing jointly to married filing separately. **In any event, your filing status for school district income tax purposes must be the same as your filing status for IRS purposes.**

General Instructions

- A. Enter the school district number from your original return.
- B. To calculate the amounts you will show in the "as amended" column, use the school district income tax instruction booklet for the return year you are amending.

Line Instructions

Line 2 – See the school district income tax instruction booklet for the return year you are amending.

Line 9 – You must attach W-2s to the back of this form only if the amount shown on line 9 as amended is greater than the withholding amount you reported on your originally filed return.

Line 13 – Enter on this line all of the following:

- Refunds you claimed on previously filed returns for the year and school district number shown on the front of this form – even if you have not yet received the refund.
- Amounts you claimed as an overpayment credit to the following year (for the exception, see "Special Rule" below).

Special Rule

If you want to reduce the amount of your overpayment credit shown on the originally filed return for the year, you must do both of the following:

- Include on line 13 only the amount of the overpayment credit that you claimed on your originally filed return and that you now want applied to the next year; AND
- Amend next year's return (if already filed) to show the reduction in the amount of the overpayment credit you want to apply to the next year.