



Please staple here. Do not staple check.

School District Estate Income Tax Return

For period beginning _____, 20____, and ending _____, 20____.

Form with fields: Name of estate, Name of fiduciary and title, Address of fiduciary, City, state, ZIP code, Federal employer identification number for estate, Social Security number of decedent, Decedent's school district of residence, School district number.

Amended Return checkbox

Final Return checkbox

Due date: See "When is form SD 100E due?" on page 2.

Make your check payable to School District Income Tax and enclose Ohio voucher form SD 40EP (see page 3).

Instructions are on page 2 of the return.

If you have a federal extension of time to file form 1041, please staple to this return either a copy of the federal extension form or the federal extension number.

Table with 8 rows for tax calculations and a final 'AMOUNT DUE' row. Columns include description, line number, and amount.

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.

Fiduciary's signature _____ Date _____

Preparer's name (please print and see note on page 2) _____ Phone number _____

Do you authorize your preparer to contact us regarding this return? Yes No

Mail to: Personal Income and School District Tax Technical 4485 Northland Ridge Blvd. Columbus, OH 43229-6596.

General Instructions for Filing Ohio Form SD 100E

What Estates Are Required To File Ohio Form SD 100E?

If at the time of death the decedent was a resident of a school district with an income tax on estates (see listings beginning on page 4) and if the estate is required to file an Ohio Fiduciary Income Tax Return, Ohio form IT 1041, then the fiduciary of the estate must file a School District Estate Income Tax Return, Ohio form SD 100E, for the estate's taxable year.

When Is Ohio Form SD 100E Due?

The fiduciary should file Ohio form SD 100E and pay any tax due on or before the 15th day of the fourth month following the close of the estate's taxable year. However, if the estate has an extension of time to file federal form 1041, the estate has the same extension of time to file the school district income tax return, Ohio form SD 100E.

Note: An extension of time to **file** is not an extension of time to **pay**. By the 15th day of the fourth month following the close of the estate's taxable year, the estate must pay all school district income tax due. To make an extension payment, the estate

should send in the payment **along with** a school district income tax payment voucher (Ohio form SD 40EP) for the appropriate taxable year, which is available on page 3.

Note: If the 15th day of the fourth month following the close of the taxable year is a weekend or holiday, then the return and payment are due on the next business day.

What Period Is To Be Reflected on Ohio Form SD 100E?

Use the same period of time as shown on federal form 1041 and on Ohio form IT 1041.

Is This Your Final Return?

If this is your final return, please check the box on page 1 of this return.

What If I Have Other Questions About This Return?

Contact us via our Web site at tax.ohio.gov or call us at 1-800-282-1780.

Line Instructions for Filing Ohio Form SD 100E

Line 2 School district tax rates begin on page 4 of this return.

Line 4 Ohio law requires that the estate pay an interest penalty if the tax due, net of (i) withholding and (ii) timely paid estimates, is \$500 or more. However, some exceptions may apply. Use Ohio form IT 2210-100E to compute the interest penalty and to see if any of the exceptions apply.

Procedure for Preparer's Name

The Ohio Department of Taxation follows IRS 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. Paid preparers can follow those same procedures with respect to the following Ohio paper returns: individual income tax, school district income tax, withholding tax (em-

ployer and pass-through entity) and corporation franchise tax. See Ohio Revised Code sections 5703.262(B) and 5747.08(F).

Federal Privacy Act Notice

Because we require you to provide us with the decedent's social security account number, the *Federal Privacy Act of 1974* requires us to inform you that your providing us the decedent's social security number is mandatory. Ohio Revised Code sections 5703.05, 5703.057 and 5747.08 authorize us to request this information. We need the decedent's 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.

Please detach here.

SD 40EP Rev. 12/07

**Ohio School District Estate
Income Tax Payment Voucher**

**DO NOT ATTACH
YOUR PAYMENT TO
THIS VOUCHER.
DO NOT SEND CASH.**

Beginning in
Taxable Year

SP

Please use UPPERCASE letters
to print the first three letters of

School district
number

Decedent's
last name

Estate's FEIN

Decedent's SSN

Name of estate
Address
City, state, ZIP code

Mail your tax return (Ohio form SD 100E) and this voucher along with your check or money order made payable to School District Income Tax to: Ohio Department of Taxation, Attn: Personal Income and School District Tax Technical, 4485 Northland Ridge Blvd., Columbus, OH 43229-6596.

AMOUNT OF
PAYMENT → \$

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 with alternative earned income only income tax. 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%

School Districts With an Income Tax for 2008

Rev. 12/07

SD#	School District Name and Counties	Decimal Rate	Percent
5504	Miami East LSD (Champaign, Miami) .....	.0100	1%
8604	Millcreek-West Unity (Williams) .....	.0100	1%
6906	Miller City-New Cleveland LSD (Putnam) ....	.0125	1¼%
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%
8705	North Baltimore LSD (Hancock, Wood)* .....	.0100	1%
4508	North Fork LSD (Knox, Licking)* .....	.0100	1%
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) .....	.0200	2%
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	Ridgemont LSD (Hardin, Logan) .....	.0100	1%
3305	Riverdale LSD (Hancock, Hardin, Wyandot) .....	.0100	1%

SD#	School District Name and Counties	Decimal Rate	Percent
4604	Riverside LSD (Logan, Shelby) .....	.0075	¾%
0908	Ross LSD (Butler) .....	.0075	¾%
7507	Russia LSD (Darke, Shelby) .....	.0075	¾%
5008	Sebring LSD (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%
1205	Southeastern LSD (Clark, Greene) .....	.0100	1%
3118	Southwest LSD (Butler, Hamilton)* .....	.0075	¾%
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) .....	.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 Community 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%

*Districts with alternative earned income only income tax. Estates in these districts do not pay school district income tax on their income.

Bold indicates newly enacted or rate change for 2008.

School Districts With an Income Tax for 2007

Rev. 12/06

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%

(cont. on next page)

* Newly enacted or rate change for 2007

† Note: Estates residing in any school district that has enacted the "earned income only" tax are not liable for school district income tax.

School Districts With an Income Tax for 2007

Rev. 12/06

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 (Butler, 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

† Note: Estates residing in any school district that has enacted the "earned income only" tax are not liable for school district income tax.

School Districts With an Income Tax on Estates for 2006

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%	8001	Fairbanks LSD (Madison, Union)	.0075	¾%
7501	Anna LSD (Shelby)	.0050	½%	2903	Fairborn CSD (Clark, Greene, Montgomery)	.0050	½%
1901	Ansonia LSD (Darke)	.0075	¾%	2304	Fairfield Union LSD (Fairfield, Hocking, Perry)	.0100	1%
6301*	Antwerp LSD (Paulding)	.0150	1½%	7503	Fairlawn LSD (Shelby)	.0075	¾%
3201	Arcadia LSD (Hancock, Seneca)	.0100	1%	7504*	Fort Loramie LSD (Darke, Shelby)	.0150	1½%
1902	Arcanum-Butler LSD (Darke)	.0075	¾%	5406*	Fort Recovery LSD (Darke, Mercer)	.0150	1½%
3202	Arlington LSD (Hancock)	.0125	1¼%	1903	Franklin Monroe LSD (Darke, Miami)	.0075	¾%
3901	Bellevue CSD (Erie, Huron, Sandusky, Seneca)	.0050	½%	7202	Fremont CSD (Sandusky)	.0125	1¼%
2801	Berkshire LSD (Geauga)	.0075	¾%	2603	Gorham Fayette LSD (Fulton)	.0100	1%
2302*	Berne-Union LSD (Fairfield, Hocking)	.0100	1%	1305	Goshen LSD (Clermont, Warren)	.0100	1%
7401	Bettsville LSD (Seneca)	.0100	1%	2904	Greeneview LSD (Clinton, Fayette, Greene)	.0100	1%
2501	Bexley CSD (Franklin)	.0075	¾%	3603	Greenfield EVSD (Fayette, Highland, Ross)	.0125	1¼%
2101	Big Walnut LSD (Delaware)	.0075	¾%	1904	Greenville CSD (Darke)	.0050	½%
2303*	Bloom-Carroll LSD (Fairfield)	.0125	1¼%	7505	Hardin-Houston LSD (Shelby)	.0075	¾%
8701	Bowling Green CSD (Henry, Wood)	.0050	½%	3302*	Hardin Northern LSD (Hancock, Hardin)	.0175	1¾%
5502	Bradford EVSD (Darke, Miami, Shelby)	.0175	1¾%	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%	6904*	Kalida LSD (Putnam)	.0100	1%
4201	Centerburg LSD (Delaware, Knox, Licking)	.0075	¾%	3303	Kenton CSD (Hardin, Wyandot)	.0100	1%
2002	Central LSD (Defiance, Williams)	.0075	¾%	7204	Lakota LSD (Sandusky, Seneca, Wood)	.0100	1%
1303	Clermont-Northeastern LSD (Brown, Clermont)	.0100	1%	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)	.0100	1%
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%	3206	McComb LSD (Hancock, Putnam, Wood)	.0150	1½%
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%				

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***Newly enacted or rate change for 2006**

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School Districts With an Income Tax on Estates for 2006

SD#	School District Name and Counties	Decimal Rate	Percent
1102	Mechanicsburg EVSD (Champaign, Madison)	.0050	½%
5504	Miami East LSD (Champaign, Miami)	.0050	½%
8604	Millcreek-West Unity LSD (Williams)	.0100	1%
6906	Miller City-New Cleveland LSD (Putnam)	.0125	1¼%
1905	Mississinawa Valley LSD (Darke)	.0100	1%
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)	.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%

SD#	School District Name and Counties	Decimal Rate	Percent
4604	Riverside LSD (Logan, Shelby)	.0075	¾%
0908*	Ross LSD (Butler)	.0075	¾%
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**

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School Districts With an Income Tax on Estates for 2005

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%	2903	Fairborn CSD (Clark, Greene, Montgomery)	.0050	½%
7501	Anna LSD (Shelby)	.0050	½%	2304	Fairfield Union LSD (Fairfield, Hocking, Perry)	.0100	1%
1901	Ansonia LSD (Darke)	.0075	¾%	7503	Fairlawn LSD (Shelby)	.0075	¾%
6301	Antwerp LSD (Paulding)	.0075	¾%	7504	Fort Loramie LSD (Darke, Shelby)	.0150	1½%
3201	Arcadia LSD (Hancock, Seneca)*	.0100	1%	5406	Fort Recovery LSD (Darke, Mercer)	.0100	1%
1902	Arcanum-Butler LSD (Darke)	.0075	¾%	1903	Franklin Monroe LSD (Darke, Miami)	.0075	¾%
3202	Arlington LSD (Hancock)	.0125	1¼%	7202	Fremont CSD (Sandusky)	.0125	1¼%
3901	Bellevue CSD (Erie, Huron, Sandusky, Seneca)	.0050	½%	2603	Gorham Fayette LSD (Fulton)	.0100	1%
2801	Berkshire LSD (Geauga)	.0075	¾%	1305	Goshen LSD (Clermont, Warren)	.0100	1%
7401	Bettsville LSD (Seneca)	.0100	1%	2904	Greeneview LSD (Clinton, Fayette, Greene)	.0100	1%
2501	Bexley CSD (Franklin)*	.0075	¾%	3603	Greenfield EVSD (Fayette, Highland, Ross)	.0125	1¼%
2101	Big Walnut LSD (Delaware)	.0075	¾%	1904	Greenville CSD (Darke)	.0050	½%
2303	Bloom-Carroll LSD (Fairfield)	.0075	¾%	7505	Hardin-Houston LSD (Shelby)	.0075	¾%
8701	Bowling Green CSD (Henry, Wood)	.0050	½%	3302	Hardin Northern LSD (Hancock, Hardin)	.0100	1%
5502	Bradford EVSD (Darke, Miami, Shelby)	.0175	1¾%	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%	4503	Johnstown-Monroe LSD (Delaware, Licking)	.0100	1%
2902	Cedar Cliff LSD (Clark, Greene)	.0100	1%	3303	Kenton CSD (Hardin, Wyandot)	.0100	1%
5401	Celina CSD (Mercer)	.0075	¾%	7204	Lakota LSD (Sandusky, Seneca, Wood)*	.0100	1%
4201	Centerburg LSD (Delaware, Knox, Licking)	.0075	¾%	2805	Ledgemont LSD (Ashtabula, Geauga)	.0075	¾%
2002	Central LSD (Defiance, Williams)	.0075	¾%	6905	Leipsic LSD (Putnam)	.0075	¾%
1303	Clermont-Northeastern LSD (Brown, Clermont)	.0100	1%	3205	Liberty-Benton LSD (Hancock)	.0075	¾%
5402	Coldwater EVSD (Mercer)	.0050	½%	3502	Liberty Center LSD (Fulton, Henry)	.0100	1%
1502	Columbiana EVSD (Columbiana, Mahoning)	.0100	1%	2306	Liberty Union-Thurston LSD (Fairfield)	.0125	1¼%
6901	Columbus Grove LSD (Allen, Putnam)	.0075	¾%	4506	Licking Valley LSD (Licking, Muskingum)	.0100	1%
6902	Continental LSD (Putnam)	.0100	1%	0303	Loudonville-Perrysville EVSD (Ashland, Holmes, Knox, Richland)	.0125	1¼%
3203	Cory-Rawson LSD (Hancock)	.0175	1¾%	0905	Madison LSD (Butler)	.0050	½%
5503	Covington EVSD (Miami)	.0050	½%	3206	McComb LSD (Hancock, Putnam, Wood)	.0150	1½%
1503	Crestview LSD (Columbiana)	.0100	1%	1102	Mechanicsburg EVSD (Champaign, Madison)	.0050	½%
8101	Crestview LSD (Van Wert)*	.0100	1%	5504	Miami East LSD (Champaign, Miami)	.0050	½%
8502	Dalton LSD (Wayne)*	.0075	¾%	8604	Millcreek-West Unity LSD (Williams)*	.0100	1%
4202	Danville LSD (Holmes, Knox)	.0200	2%	6906	Miller City-New Cleveland LSD (Putnam)	.0125	1¼%
2003	Defiance CSD (Defiance, Paulding)	.0050	½%	1905	Mississinawa Valley LSD (Darke)	.0100	1%
6803	Eaton CSD (Preble)	.0075	¾%	8802	Mohawk LSD (Crawford, Seneca, Wyandot)	.0100	1%
8602	Edgerton LSD (Defiance, Williams)	.0100	1%	8605	Montpelier EVSD (Williams)	.0075	¾%
8703	Elmwood LSD (Hancock, Wood)	.0150	1½%				
2602	Evergreen LSD (Fulton, Lucas)	.0150	1½%				
8001	Fairbanks LSD (Madison, Union)	.0075	¾%				

*New for 2005

(cont. on next page)

School Districts With an Income Tax on Estates for 2005

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

*New for 2005