



Department of Taxation Rev. 9/16

Do not use staples. Use only black ink and UPPERCASE letters.

2016 SD 100 School District Income Tax Return



Note: This form encompasses the SD 100 and amended SD 100X.

Is this an amended return? Yes No If yes, include SD RE (do not include a copy of the previously filed return)

Is this a Net Operating Loss (NOL) carryback? Yes No If yes, include Schedule IT NOL

Taxpayer's SSN (required) If deceased Spouse's SSN (if filing jointly) If deceased Enter school district # for this return (see instructions). SD#

First name M.I. Last name

Spouse's first name (only if married filing jointly) M.I. Last name

Mailing address (for faster processing, use a street address)

City State ZIP code Ohio county (first four letters)

Home address (if different from mailing address) - do NOT include city or state ZIP code Ohio county (first four letters)

Foreign country (if the mailing address is outside the U.S.) Foreign postal code

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

Check applicable box Full-year resident Part-year resident of SD# above Full-year nonresident of SD# above Enter date of nonresidency to

Check applicable box for spouse (only if married filing jointly) Full-year resident Part-year resident of SD# above Full-year nonresident of SD# above Enter date of nonresidency to

Filing Status - Check one (must match Ohio income tax return):

- Single, head of household or qualifying widow(er) Married filing jointly Married filing separately

Tax Type - Check one (for an explanation, see the instructions)

- I am filing this return because during the taxable year I lived in a(n): Traditional tax base school district. You must start with Schedule A, line 19 on page 2 of this return. Earned income tax base school district. You must start with Schedule B, line 24 on page 2 of this return.

Table with 6 rows for tax calculations: 1. School district taxable income (Traditional tax base, Earned income tax base), 2. School district tax rate, 3. Senior citizen credit, 4. School district income tax liability, 5. Interest penalty on underpayment of estimated tax, 6. Total school district income tax liability before withholding or estimated payments.

Do not write in this area; for department use only.

Postmark date Code



2016 SD 100  
School District Income Tax Return



16020202

SSN       SD#

6a. Amount from line 6 on page 1 .....	6a.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
7. School district income tax withheld (school district number on W-2(s), W-2G(s) and/or 1099-R(s) must agree with the school district number on this return). Include W-2(s), W-2G(s) and 1099-R(s) with the return .....	7.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
8. School district estimated and extension payments made (2016 SD 100ES and/or SD 40P) and credit carryforward from previous year return .....	8.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
9. <b>Amended return only</b> – amount previously paid with original/amended return .....	9.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
10. <b>Total school district income tax payments</b> (add lines 7, 8 and 9) .....	10.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
11. <b>Amended return only</b> – overpayment previously requested on original/amended return .....	11.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
12. Line 10 minus line 11. Place a negative sign (“-”) in the box at the right if the amount is less than -0-.. <input type="checkbox"/> .....	12.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0

If line 12 is **MORE THAN** line 6a, go to line 16. OTHERWISE, continue to line 13.

13. Tax liability (line 6a minus line 12). If line 12 is negative, ignore the negative sign (“-”) and add line 12 to line 6a .....	13.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
14. Interest and penalty due on late filing or late payment of tax (see instructions) .....	14.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
15. <b>TOTAL AMOUNT DUE</b> (line 13 plus line 14). <b>Include SD 40P (if original return) or SD 40XP (if amended return) and make check payable to “School District Income Tax”</b> .....	15.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
16. Overpayment (line 12 minus line 6a) .....	16.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
17. <b>Original return only</b> – amount of line 16 to be credited toward 2017 school district income tax liability .....	17.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
18. <b>REFUND</b> (line 16 minus line 17) .....	18.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0

**Schedule A – Traditional Tax Base School District Amounts (see instructions)**

Complete this schedule **only** if filing a traditional tax base school district return.

19. Ohio income tax base reported on line 5 of Ohio IT 1040. Place a negative sign (“-”) in the box at the right if the amount is less than -0- .....	19.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
20. Business income deduction add-back (see instructions) .....	20.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
21. Total traditional tax base school district income (line 19 plus line 20). Place a negative sign (“-”) in the box at the right if the amount is less than -0- .....	21.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
22. The amount of traditional tax base school district income from line 21, if any, that you earned while <b>not</b> a resident of the school district whose number you entered on this return .....	22.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
23. School district taxable income (line 21 minus line 22; if less than -0-, enter -0-). Enter here and on line 1 of this return .....	23.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0

**Schedule B – Earned Income Tax Base School District Amounts (see instructions)**

Complete this schedule **only** if filing an earned income tax base school district return.

24. Wages and other compensation (see instructions) .....	24.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
25. Net earnings from self-employment to the extent included in Ohio adjusted gross income. Place a negative sign (“-”) in the box at the right if the amount is less than -0- .....	25.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
26. Depreciation expense adjustment (see instructions) .....	26.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
27. School district taxable income (add lines 24, 25 and 26; if less than -0-, enter -0-). Enter here and on line 1 of this return .....	27.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0

**Sign Here (required):** I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return and all enclosures are true, correct and complete.

If your refund is \$1.00 or less, no refund will be issued.  
If you owe \$1.00 or less, no payment is necessary.

<input type="text"/>	Date (MM/DD/YY)
Spouse's signature (see instructions)	Phone number
Preparer's printed name (see instructions)	PTIN
Do you authorize your preparer to contact us regarding this return?	<input type="checkbox"/> Yes <input type="checkbox"/> No

**NO Payment Included – Mail to:**  
School District Income Tax  
P.O. Box 182197  
Columbus, OH 43218-2197

**Payment Included – Mail to:**  
School District Income Tax  
P.O. Box 182389  
Columbus, OH 43218-2389



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### 2016 SD RE – Reason and Explanation of Corrections

**Note: For amended school district return only**

Complete the SD 100 (checking the amended return box) and include this form with documentation to support any adjustments to line items on the return.

Taxpayer's SSN (required)

Grid for SSN input

First name

M.I. Last name

Grid for name input

Reason(s):

- Net operating loss carryback (**IMPORTANT:** Be sure to complete and include Ohio IT NOL, Net Operating Loss Carryback Schedule, [available at tax.ohio.gov] and check the box on the front of the SD 100 indicating that you are amending for a NOL.
- Federal adjusted gross income increased
- Federal adjusted gross income decreased\*
- Change in amount of earned income (earned income tax base filers)
- Filing status changed\*
- Residency status changed
- Exemptions increased (traditional tax base filers)\*
- Exemptions decreased (traditional tax base filers)
- Ohio IT 1040, Schedule A, additions to income
- Ohio IT 1040, Schedule A, deductions from income
- Senior citizen credit claimed
- Ohio IT/SD 2210 interest penalty amount increased
- Ohio IT/SD 2210 interest penalty amount decreased
- School district withholding increased
- School district withholding decreased
- Estimated and/or SD 40P amount or previous year carryforward overpayment increased
- Estimated and/or SD 40P amount or previous year carryforward overpayment decreased
- Amount paid with original filing did not equal amount reported as paid with the original filing

\*To avoid delays you must include a copy of your federal account transcript **OR** a copy of your federal amended income tax return with a copy of the federal acceptance letter or refund check.

Detailed explanation of adjusted items (include additional sheet(s) if necessary): \_\_\_\_\_

Multiple horizontal lines for detailed explanation

E-mail address \_\_\_\_\_ Telephone number \_\_\_\_\_

#### 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 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.



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**Electronic Payment Available**

You can eliminate writing a paper check by using any of our electronic payment methods. Go to our Web site at [tax.ohio.gov](http://tax.ohio.gov) for all electronic payment options.

**Federal Privacy Act Notice**

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**2016 SD 40XP**

**SD 40XP** Rev. 6/16  
Amended School District Income Tax Payment Voucher



First name	M.I.	Last name
Spouse's first name (only if joint filing) M.I. Last name		
Address		
City, state, ZIP code		

DO NOT STAPLE OR OTHERWISE ATTACH YOUR PAYMENT TO THIS VOUCHER. DO NOT SEND CASH.

**2016SP**

Do **NOT** fold check or voucher. ■

Use UPPERCASE letters to print the first three letters of

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

Amount of Payment → \$ .00

If you are sending this voucher and paper check or money order (payable to School District Income Tax) with or separately from your amended school district income tax return, mail to: School District Income Tax, P.O. Box 182389, Columbus, OH 43218-2389. Write the last four digits of the taxpayer's SSN on the check or money order.