

Do not staple or paper clip.



Department of Taxation Rev. 9/17

2017 Ohio SD 100 School District Income Tax Return



Use only black ink and UPPERCASE letters.

File a separate Ohio SD 100 for each taxing school district in which you lived during the taxable year.

Check here if this is an amended return. Include the Ohio SD RE (do NOT include a copy of the previously filed return).
Check here if this a Net Operating Loss (NOL) carryback. Include Ohio 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

Address line 1 (number and street) or P.O. Box

Address line 2 (apartment number, suite number, etc.)

City 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 - 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 the Ohio IT 1040):
Single, head of household or qualifying widow(er)
Married filing jointly
Married filing separately

Tax Type - Check one (for an explanation, see instructions)
The school district for which this return is being filed is 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 and 4 columns for tax liability calculation. Row 1: School district taxable income. Row 2: School district tax rate. Row 3: Senior citizen credit. Row 4: School district income tax liability. Row 5: Interest penalty on underpayment of estimated tax. Row 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

Do not staple or paper clip.



2017 Ohio SD 100 School District Income Tax Return



17020202

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. Estimated (2017 Ohio SD 100ES) and extension (2017 Ohio SD 40P) payments 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. Amended return only – amount previously paid with original and/or 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. Total school district income tax payments (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. Amended return only – overpayment previously requested on original and/or 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 “-” in the box at the right if the amount is less than zero | <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 “-” 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. TOTAL AMOUNT DUE (line 13 plus line 14). Include Ohio SD 40P (if original return) or Ohio SD 40XP (if amended return) and make check payable to “School District Income Tax” | 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. Original return only – amount of line 16 to be credited toward 2018 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. REFUND (line 16 minus line 17) | YOUR REFUND ▶ 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 (Ohio IT 1040, line 3 minus Ohio IT 1040, line 4). Place a “-” in the box at the right if the amount is less than zero | <input type="checkbox"/> 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 “-” in the box at the right if the amount is less than zero | <input type="checkbox"/> 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 from line 21, if any, that you earned while not 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 zero, enter zero). 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 you earned while you were a resident of the school district whose number you entered on this return (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 “-” in the box at the right if the amount is less than zero | <input type="checkbox"/> 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. Miscellaneous federal adjustments (see instructions) | <input type="checkbox"/> 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 zero, enter zero). 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 |

<p>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.</p> <p>▶ Your signature _____ Date (MM/DD/YY) _____</p> <p>▶ Spouse's signature _____ Phone number _____</p> <p><input type="checkbox"/> Check here to authorize your preparer to discuss this return with Taxation.</p> <p>Preparer's printed name _____</p> <p>Phone number _____ Preparer's TIN (PTIN) <input type="text"/> P <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p>		<p>If your refund is \$1.00 or less, no refund will be issued. If you owe \$1.00 or less, no payment is necessary.</p> <p>NO Payment Included – Mail to: School District Income Tax P.O. Box 182197 Columbus, OH 43218-2197</p> <p>Payment Included – Mail to: School District Income Tax P.O. Box 182389 Columbus, OH 43218-2389</p>
--	--	--



17290102

Tax Year

Four empty boxes for tax year

Ohio SD RE Reason and Explanation of Corrections

Note: For amended school district return only

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

Taxpayer's SSN (required)

SSN input boxes

First name

M.I. Last name

Name input boxes

Reason(s):

- Net operating loss carryback (IMPORTANT: Be sure to complete and include Ohio Schedule IT NOL, Net Operating Loss Carryback, [available at tax.ohio.gov] and check the box on the front of the Ohio SD 100 indicating that you are amending for a NOL.)
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 Ohio SD 40P amount or previous year carryforward overpayment increased
Estimated and/or Ohio 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.



Ohio SD RE Filing Tips

Common documentation to include (do not include a copy of the original return)

A. Federal Return Changes (do not file with Ohio until IRS has accepted your changes)

A copy of the federal 1040X with a copy of the federal acceptance letter or refund check.
You may also provide a current Tax Account Transcript from the IRS.

B. Residency Status Change

A copy of your other state return, mortgage statement, lease agreement, utility bill, driver's license, voter registration, vehicle registration or any other document which provides evidence of your residency change.

C. Increase in School District Withholding

A copy of your wage and income statement(s) supporting the withholding being claimed for the school district number you entered on this return.

Tips on Filing SD 100 Amended Tax Return

1. When not to file an amended return

- a) Math errors - The Ohio Department of Taxation will make corrections and issue a notice.
- b) Missing schedules - You'll be contacted to provide such information. Please respond to the notice with supporting documentation.
- c) Demographic errors – If an error has been made on the taxpayer name, address, and/or SSN, provide a copy of a driver's license, social security card, or utility bill which has the correct address on it.
- d) Missing withholding – The Ohio Department of Taxation will send a variance notice if W2/1099 forms are needed. Respond to the notice with the missing form(s) showing school district tax withheld.

NOTE: Generally, anytime you receive a variance notice, you should respond to the notice with documentation which will support the income/deductions/credits claimed. Most instances would not require an amended return to be filed.

2. Provide as much detail as possible on amended returns

Please utilize the "Detailed explanation" section on page 1 to fully explain exactly what you're changing on the return.

3. Pay additional tax

Please include an SD 40XP payment voucher along with your payment.

