

Do not staple or paper clip.



Department of Taxation

2019 Ohio SD 100 School District Income Tax Return



19020102

Use only black ink/UPPERCASE letters.

File a separate Ohio SD 100 for each taxing school district in which you lived during the tax 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 claiming a Net Operating Loss (NOL) carryback. Include Ohio Schedule IT NOL.

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

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 Spouse's SSN Married filing separately

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

Traditional tax base school district. You must start with line 19 on page 2 of this return. Earned income tax base school district. You must start with line 24 on page 2 of this return.

Table with 6 rows for tax calculations: 1. School district taxable income: Traditional tax base: Amount from line 23 on page 2. Earned income tax base: Amount from line 27 on page 2. 2. School district income tax liability: line 1 times tax rate (rates found in the instructions). 3. Senior citizen credit (you must be 65 or older to claim this credit; limit \$50 per return). 4. Line 2 minus line 3 (if less than zero, enter zero). 5. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210). 6. Total school district income tax liability before withholding or estimated payments (line 4 plus line 5).

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

MM-DD-YY Code

Do not staple or paper clip.

# 2019 Ohio SD 100

## School District Income Tax Return



19020202

SSN         SD#

6a. Amount from line 6 on page 1 .....	00	
7. School district income tax withheld for the school district number entered above (include copies of W-2 and 1099-R) .....	00	
8. Estimated and extension payments (from Ohio SD 100ES and SD 40P), and credit carryforward from last year's return .....	00	
9. <b>Amended return only</b> – amount previously paid with original and/or amended return .....	00	
10. <b>Total school district income tax payments</b> (add lines 7, 8 and 9) .....	00	
11. <b>Amended return only</b> – overpayment previously requested on original and/or amended return .....	00	
12. Line 10 minus line 11. Place a "-" in the box at the right if the amount is less than zero <input type="checkbox"/> .....	00	
<b>If line 12 is MORE THAN line 6a, go to line 16. OTHERWISE, continue to line 13.</b>		
13. Tax liability (line 6a minus line 12). If line 12 is negative, ignore the "-" and add line 12 to line 6a. ....	00	
14. Interest and penalty due on late filing or late payment of tax (see instructions) .....	00	
15. <b>TOTAL AMOUNT DUE</b> (line 13 plus line 14). <b>Include Ohio SD 40P (if original return) or Ohio SD 40XP (if amended return) and make check payable to "School District Income Tax"</b> ..... <b>AMOUNT DUE</b> ▶	00	
16. Overpayment (line 12 minus line 6a) .....	00	
17. <b>Original return only</b> – amount of line 16 to be credited toward 2020 school district income tax liability .....	00	
18. <b>REFUND</b> (line 16 minus line 17) .....	00	<b>YOUR REFUND</b> ▶
<b>Traditional Tax Base School District Amounts (lines 19 to 23)</b>		
19. 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"/> .....	00	
20. Business income deduction add-back (from Ohio Schedule A, line 11) .....	00	
21. Line 19 plus line 20. Place a "-" in the box at the right if the amount is less than zero <input type="checkbox"/> .....	00	
22. The portion of line 21 received while a nonresident of the school district entered above .....	00	
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 .....	00	
<b>Earned Income Tax Base School District Amounts (lines 24 to 27)</b>		
24. Wages and other compensation received while a resident of the school district and included in modified adjusted gross income (see instructions) .....	00	
25. Net earnings from self-employment received while a resident of the school district and included in modified adjusted gross income (see instructions) <input type="checkbox"/> .....	00	
26. Federal conformity adjustments (see instructions) <input type="checkbox"/> .....	00	
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 .....	00	

**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.

▶ Primary signature \_\_\_\_\_ Phone number \_\_\_\_\_

▶ Spouse's signature \_\_\_\_\_ Date (MM/DD/YY) \_\_\_\_\_

Check here to authorize your preparer to discuss this return with the Department

Preparer's printed name \_\_\_\_\_ Phone number \_\_\_\_\_

Preparer's TIN (PTIN) 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.**

**NO Payment Included – Mail to:**  
Ohio Department of Taxation  
P.O. Box 182197  
Columbus, OH 43218-2197

**Payment Included – Mail to:**  
Ohio Department of Taxation  
P.O. Box 182389  
Columbus, OH 43218-2389



19290106

Tax Year [ ] [ ] [ ] [ ] [ ]

# Ohio SD RE Reason and Explanation of Corrections

Note: For amended school district return only

SSN of primary filer

[ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

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.

Reason(s):

- Ohio income tax base change (Traditional tax base only)
- Business income deduction add-back change (Traditional tax base only)
- Wages and other compensation change (Earned income tax base only)
- Net self-employment income change (Earned income tax base only)
- Filing status changed
- Residency status changed
- Senior citizen credit claimed
- School district withholding increased (include W-2 and/or 1099 forms)
- School district withholding decreased (include W-2 and/or 1099 forms)
- Other (describe the reason below)

If the changes to your school district return are due to an amended Ohio IT 1040, file your amended SD 100 at the same time. See the filing tips on the next page as well as the Ohio Individual and School District Income tax instructions.

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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.

## Amended SD 100 Filing Tips

If your amended SD 100 results in tax due, you should **always** include an SD 40XP payment voucher with your payment. Do **not** use the SD 40P payment voucher.

### **When amending due to changes to my federal return, should I file my amended Ohio return(s) at the same time I file my amended federal return with the IRS?**

**Refund:** You should wait to file your amended Ohio IT 1040 and/or SD 100 until the IRS has approved the changes to your amended federal return. When filing your amended returns, you must include:

#### **Option #1**

- A copy of your federal amended return (1040X), AND
- A copy of the IRS acceptance letter -or- refund check.

#### **Option #2**

- A copy of your updated IRS account transcript reflecting the changes to your federal return.

**Tax Due:** To reduce the amount of interest you will owe, you should file your amended SD 100 and pay any tax due as soon as possible.

### **What documentation should I include when amending to show a change in my school district residency status?**

Submit any and all relevant information you believe supports your change in residency status from one school district to another. Provide as many relevant documents as possible. Relevant documents include, but are not limited to, the following: property records, utility bills, vehicle registration, driver's licenses or state IDs, and voter registration.

### **When should I NOT file an amended return?**

Some common mistakes may not require an amended return. Instead, the Department of Taxation will either make the corrections or contact you to request documentation. For example, the following mistakes generally do **not** require an amended return:

- Math errors;
- Missing return pages;
- Unclaimed estimated and/or extension payments;\*
- Demographic errors (such as name, address or SSN corrections);
- Unclaimed withholding.\*\*

\*Generally, unclaimed estimated and/or extension payments will automatically be added to your original return when filed.

\*\*If you have unclaimed withholding, please submit a detailed explanation along with legible copies of all income statements (W-2s and 1099s) showing the school district withholding amounts instead of filing an amended return.

**For additional information, you can go to [tax.ohio.gov](http://tax.ohio.gov) for FAQs (located under the "Income - Amended Returns" category).**

# 2019 Ohio SD 40XP

Include the voucher below with your payment for your **AMENDED** 2019 school district income tax return.

## Important

- Make payment payable to: School District Income Tax
- Include the tax year, the last four digits of your SSN, and the school district number on the "Memo" line of your payment.
- Do not send cash.
- Do not use this voucher to make a payment for an original school district income tax return. Use Ohio SD 40P.
- Do not use this voucher to make a payment for an Ohio income tax return. Use Ohio IT 40XP for an amended Ohio income tax return. Use Ohio IT 40P for an original Ohio income tax return.

## Electronic Payment Options

You can eliminate writing a paper check by using any of our electronic payment options.

Electronic Check Credit Card Debit Card

For more information, go to our website at [tax.ohio.gov](http://tax.ohio.gov).

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# AMENDED PAYMENT

*Cut on the dotted lines. Use only black ink.*

**OHIO SD 40XP**

Rev. 10/19

**Amended School District Income Tax Payment Voucher**

Taxable Year

**2019SP**

Do **NOT** fold check or voucher.

Do **NOT** staple or paper clip.

Do **NOT** send cash.

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

School district number

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Use UPPERCASE letters to print the first three letters of

Taxpayer's last name

Spouse's last name (only if joint filing)

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Taxpayer's SSN

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Spouse's SSN (only if joint filing)

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**Make payment payable to:** School District Income Tax  
**Mail to:** School District Income Tax,  
P.O. Box 182389, Columbus, OH 43218-2389

Amount of Payment



\$

										0	0
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