

**2019 Ohio SD 100
School District Income Tax Return**



SSN

SD#

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

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

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 for FAQs (located under the "Income - Amended Returns" category).

2019 Ohio SD 40P

Include the voucher below with your payment for your **ORIGINAL** 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 amended school district income tax return. Use Ohio SD 40XP.
- Do not use this voucher to make a payment for an Ohio income tax return. Use Ohio IT 40P for an original Ohio income tax return. Use Ohio IT 40XP for an amended Ohio income tax return.

Electronic Payment Options

You can make your payment electronically even if you file by paper. Pay by electronic check, credit card or debit card via the Department's Online Services. Go to tax.ohio.gov for more information.

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ORIGINAL PAYMENT

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

OHIO SD 40P

Rev. 10/19

Original 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



Use UPPERCASE letters to print the first three letters of

Taxpayer's last name

Spouse's last name (only if joint filing)

Taxpayer's SSN

Spouse's SSN (only if joint filing)

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 → \$

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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.

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You can make your payment electronically even if you file by paper. Pay by electronic check, credit card or debit card via the Department's Online Services. Go to tax.ohio.gov for more information.

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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



Use UPPERCASE letters to print the first three letters of

Taxpayer's last name

Spouse's last name (only if joint filing)

Taxpayer's SSN

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