

2019 Ohio SD 100

School District Income Tax Return



19020102

Do not staple or paper clip.



Department of Taxation

Due Date ORC 5747.08 (G)

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.

ORC 5748.01 (D)

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).

ORC 5703.057(A)

First name check box M.I. Last name check box SD# ORC 5748

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

Table with 2 columns: School District Residency and Tax Type. Includes checkboxes for residency status and tax base types (Traditional vs Earned income).

Do not staple or paper clip.

- 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 ORC 5748.01 (E) (1) (a) or (b)
2. School district income tax liability: line 1 times tax rate (rates found in the instructions) ORC 5748.02 (A)
3. Senior citizen credit (you must be 65 or older to claim this credit; limit \$50 per return) ORC 5748.06
4. Line 2 minus line 3 (if less than zero, enter zero) 4.
5. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210) ORC 5747.09 (D & E)
6. Total school district income tax liability before withholding or estimated payments (line 4 plus line 5) 6.

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

MM-DD-YY

Code

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



19020202

SSN

SD#

- 6a. Amount from line 6 on page 1 6a. **See SD 100, line 6**
 - 7. School district income tax withheld for the school district number entered above (include copies of W-2 and 1099-R) 7. **ORC 5747.08 (H)**
 - 8. Estimated and extension payments (from Ohio SD 100ES and SD 40P), and credit carryforward from last year's return 8. **ORC 5747.09(A)(1)**
 - 9. **Amended return only** – amount previously paid with original and/or amended return 9. **ORC 5747.10 & ORC 5747.11**
 - 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. **ORC 5747.10 & ORC 5747.11**
 - 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. **ORC 5747.08(G), 5747.15**
 - 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. **ORC 5747.01(R)**
 - 17. **Original return only** – amount of line 16 to be credited toward 2020 school district income tax liability 17. **ORC 5747.12**
 - 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. **ORC 5748.01 (E)(1)(a)**
 - 20. Business income deduction add-back (from Ohio Schedule A, line 11) 20. **ORC 5748.01 (E)(1)(a)**
 - 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. **ORC 5748.01 (G)(1)**
 - 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. **ORC 5748.01 (E)(1)(b)**
 - 25. Net earnings from self-employment received while a resident of the school district and included in modified adjusted gross income (see instructions) 25. **ORC 5748.01 (E)(1)(b)**
 - 26. Federal conformity adjustments (see instructions) 26. **ORC 5701.11 (B)(1)**
 - 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 **ORC 5747.08 (F)** Phone number _____

▶ Spouse's signature _____ Date (MM/DD/YY) **ORC 5703.25**

Check here to authorize your preparer to discuss this return with the Department
Preparer's printed name **ORC 5747.08 (F)** Phone number **ORC 5747.08 (J)**

Preparer's TIN (PTIN)

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