









## 2020 School District Estimated Income Tax Worksheet (DO NOT FILE)

Check the box indicating the tax base of the school district for which you are making estimated payments:

- Traditional tax base       Earned income tax base

|  |     |  |
|--|-----|--|
| 1. Expected 2020 school district income tax base (see instructions) .....                                      | 1.  |  |
| 2. School district tax rate (see pages 2-3) .....  | 2.  |  |
| 3. Multiply line 1 by line 2 .....   | 3.  |  |
| 4. If you or your spouse (if filing jointly) will be age 65 or older during 2020, enter \$50.....              | 4.  |  |
| 5. Estimated 2020 school district income tax liability. Line 3 minus line 4 .....                              | 5.  |  |
| 6. 2019 school district income tax liability. 2019 SD 100, line 4 .....  | 6.  |  |
| 7. Multiply line 5 by 90% (.90) .....  | 7.  |  |
| 8. Enter the lesser of line 6 or line 7 (If you did not file a 2019 SD 100, enter the amount from line 7)..... | 8.  |  |
| 9. 2019 credit carryforward and expected 2020 school district income tax withholding .....                     | 9.  |  |
| 10. Estimated required installment. Line 8 minus line 9 .....  | 10. |  |
| 11. <b>Your quarterly estimated payment.</b> Multiply line 10 by 25% (.25) .....                               | 11. |  |

## 2020 School District Estimated Income Tax Instructions

### Do I Have To Make Estimated Payments?

If your income is subject to school district withholding, you generally do not need to make estimated payments. You should make estimated payments for tax year 2020 if your estimated school district tax liability (total tax minus total credits) less school district withholding is more than \$500. Individuals generally must make estimated payments if they are:

- Employees who are under-withheld by their employers;
- Retirees without Ohio tax withholding from their pensions;
- Business owners, including pass-through entity investors and sole proprietors; AND/OR
- Individuals with large amounts of unearned income, such as interest, dividends, capital gains, etc.

Estimated payments are made quarterly according to the following schedule:

- 1st quarter - April 15, 2020
- 2nd quarter - June 15, 2020
- 3rd quarter - Sept. 15, 2020
- 4th quarter - Jan. 15, 2021

Use the Ohio SD 100ES vouchers to make estimated school district income tax payments. Joint filers should determine their combined estimated school district tax liability and make joint estimated payments. See information release IT 2006-01 entitled "Estimated Payment Allocation Process" available at [tax.ohio.gov](http://tax.ohio.gov).

**Note:** Instead of making estimated payments, you can increase your Ohio withholding by filing a revised Ohio IT 4 with your employer. Also, special rules regarding estimated payments apply to certain taxpayers with farming and/or fishing income. See Adm. Code 5703-7-04.

If you do not make the required estimated payments, you may be subject to an interest penalty for underpayment of estimated taxes. See form IT/SD 2210.

For additional information, you can go to [tax.ohio.gov](http://tax.ohio.gov) for FAQs (located under the "Income - Estimated Income/School District Taxes and the 2210 Interest Penalty" category). See R.C. 5747.09.

### What Are My Payment Options?

Once you have calculated your estimated payments, you must pay them quarterly through any of the following methods:

- **Electronic Check** via the Ohio Department of Taxation's Online Services portal at [tax.ohio.gov](http://tax.ohio.gov).
- **Credit Card** (Discover, Visa, MasterCard or American Express) via either [www.officialpayments.com](http://www.officialpayments.com), or by calling 1-800-272-9829 (1-800-750-0750 for the hearing impaired). The Ohio jurisdiction code is 6446. **Official Payments charges a convenience fee equal to 2.5% of your payment or \$1, whichever is greater.** The state of Ohio does not receive any of this fee.
- **Check or Money Order** along with the appropriate payment voucher. Make the payment payable to "Ohio Treasurer of State."

### School District Income Tax Base

Taxing school districts use one of the following two tax bases:

The **traditional tax base** uses modified adjusted gross income to calculate the tax base. Refer to lines 19-23 of the 2019 SD 100 to assist you in estimating this tax base.

The **earned income tax base** uses "earned income" to calculate the tax base. Refer to lines 24-27 of the 2019 SD 100 to assist you in estimating this tax base.

# School Districts With an Income Tax for 2020

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Boldface indicates a newly enacted rate, a rate change for 2020 or a change in the tax type.

| SD#  | School District Name (and Counties)                 | Rate         | Percent    | SD#  | School District Name (and Counties)                     | Rate         | Percent    |
|--|---|--------------|------------|--|---|--------------|------------|
| <b>Earned Income Tax Base School Districts</b> |   |              |            |  |   |              |            |
| <b>0501</b>                                    | <b>Alexander LSD (Athens, Meigs, Vinton)</b>        | <b>.0100</b> | <b>1%</b>  | 6503   | Teays Valley LSD (Fairfield, Franklin, Pickaway)        | .0150        | 1½%        |
| <b>2301</b>                                    | <b>Amanda-Clearcreek LSD (Fairfield)</b>            | <b>.0200</b> | <b>2%</b>  | 6806   | Tri-County North LSD (Darke, Montgomery, Preble)        | .0100        | 1%         |
| 0502   | Athens CSD (Athens)                                 | .0100        | 1%         | <b>8509</b>                                  | <b>Triway LSD (Holmes, Wayne)</b>                       | <b>.0175</b> | <b>1¾%</b> |
| 2801   | Berkshire LSD (Geauga)                              | .0100        | 1%         | 5509   | Troy CSD (Miami)  | .0150        | 1½%        |
| 2302   | Berne-Union LSD (Fairfield, Hocking)                | .0200        | 2%         | 2308   | Walnut Township LSD (Fairfield)                         | .0175        | 1¾%        |
| 5501   | Bethel LSD (Miami)                                  | .0075        | ¾%         | 3907   | Willard CSD (Crawford, Huron)                           | .0075        | ¾%         |
| 7502   | Botkins LSD (Auglaize, Shelby)                      | .0125        | 1¼%        | 7107   | Zane-Trace LSD (Ross)                                   | .0075        | ¾%         |
| 5901   | Cardington-Lincoln LSD (Marion, Morrow)             | .0075        | ¾%         | <b>Traditional Tax Base School Districts</b> |   |              |            |
| 5401   | Celina CSD (Mercer)                                 | .0100        | 1%         | 3301   | Ada EVSD (Hancock, Hardin)                              | .0150        | 1½%        |
| 8501   | Chippewa LSD (Wayne)                                | .0100        | 1%         | 7501   | Anna LSD (Shelby)                                       | .0150        | 1½%        |
| 6501   | Circleville CSD (Pickaway)                          | .0075        | ¾%         | 1901   | Ansonia LSD (Darke)                                     | .0175        | 1¾%        |
| 7001   | Clear Fork Valley LSD (Knox, Richland)              | .0100        | 1%         | 6301   | Antwerp LSD (Paulding)                                  | .0150        | 1½%        |
| <b>1402</b>                                    | <b>Clinton-Massie LSD (Clinton, Greene, Warren)</b> | <b>.0050</b> | <b>½%</b>  | 3201   | Arcadia LSD (Hancock, Seneca)                           | .0100        | 1%         |
| 5204   | Cloverleaf LSD (Medina)                             | .0125        | 1¼%        | 1902   | Arcanum-Butler LSD (Darke)                              | .0150        | 1½%        |
| 7201   | Clyde-Green Springs EVSD (Sandusky, Seneca)         | .0100        | 1%         | 3202   | Arlington LSD (Hancock)                                 | .0125        | 1¼%        |
| 1704   | Crestline EVSD (Crawford, Richland)                 | .0025        | ¼%         | 2001   | Ayersville LSD (Defiance)                               | .0100        | 1%         |
| 8702   | Eastwood LSD (Wood)                                 | .0100        | 1%         | 3901   | Bellevue CSD (Erie, Huron, Sandusky, Seneca)            | .0050        | ½%         |
| 8603   | Edon-Northwest LSD (Williams)                       | .0100        | 1%         | 2501   | Bexley CSD (Franklin)                                   | .0075        | ¾%         |
| 5101   | Elgin LSD (Delaware, Hardin, Marion)                | .0075        | ¾%         | 2101   | Big Walnut LSD (Delaware)                               | .0075        | ¾%         |
| 0404   | Geneva Area CSD (Ashtabula)                         | .0125        | 1¼%        | 2303   | Bloom-Carroll LSD (Fairfield)                           | .0125        | 1¼%        |
| 7203   | Gibsonburg EVSD (Sandusky, Wood)                    | .0100        | 1%         | 0203   | Bluffton EVSD (Allen, Hancock)                          | .0050        | ½%         |
| 8503   | Green LSD (Wayne)                                   | .0050        | ½%         | 8701   | Bowling Green CSD (Henry, Wood)                         | .0050        | ½%         |
| 3603   | Greenfield EVSD (Fayette, Highland, Ross)           | .0125        | 1¼%        | 5502   | Bradford EVSD (Darke, Miami, Shelby)                    | .0175        | 1¾%        |
| 0302   | Hillsdale LSD (Ashland, Wayne)                      | .0125        | 1¼%        | 8601   | Bryan CSD (Williams)                                    | .0100        | 1%         |
| 7403   | Hopewell-Loudon LSD (Seneca)                        | .0050        | ½%         | 1701   | Buckeye Central LSD (Crawford, Huron, Richland, Seneca) | .0150        | 1½%        |
| 7506   | Jackson Center LSD (Auglaize, Logan, Shelby)        | .0150        | 1½%        | 2102   | Buckeye Valley LSD (Delaware, Marion, Morrow, Union)    | .0100        | 1%         |
| 6704   | James A Garfield LSD (Portage)                      | .0150        | 1½%        | 2502   | Canal Winchester LSD (Fairfield, Franklin)              | .0075        | ¾%         |
| 4901   | Jefferson LSD (Madison)                             | .0100        | 1%         | 8801   | Carey EVSD (Seneca, Wyandot)                            | .0100        | 1%         |
| 4902   | Jonathan Alder LSD (Franklin, Madison, Union)       | .0125        | 1¼%        | 8301   | Carlisle LSD (Montgomery, Warren)                       | .0100        | 1%         |
| 2305   | Lancaster CSD (Fairfield)                           | .0150        | 1½%        | 2902   | Cedar Cliff LSD (Clark, Greene)                         | .0125        | 1¼%        |
| 6502   | Logan Elm LSD (Hocking, Pickaway)                   | .0100        | 1%         | 4201   | Centerburg LSD (Delaware, Knox, Licking)                | .0075        | ¾%         |
| 4904   | Madison Plains LSD (Fayette, Franklin, Madison)     | .0125        | 1¼%        | <b>2002</b>                                  | <b>Central LSD (Defiance, Williams)</b>                 | <b>.0125</b> | <b>1¼%</b> |
| 5504   | Miami East LSD (Champaign, Miami)                   | .0175        | 1¾%        | 1303   | Clermont-Northeastern LSD (Brown, Clermont)             | .0100        | 1%         |
| 5505   | Milton-Union EVSD (Miami)                           | .0125        | 1¼%        | 5402   | Coldwater EVSD (Mercer)                                 | .0050        | ½%         |
| 3902   | Monroeville LSD (Erie, Huron)                       | .0150        | 1½%        | 1703   | Colonel Crawford LSD (Crawford)                         | .0125        | 1¼%        |
| 8605   | Montpelier EVSD (Williams)                          | .0125        | 1¼%        | 1502   | Columbiana EVSD (Columbiana, Mahoning)                  | .0100        | 1%         |
| 8705   | North Baltimore LSD (Hancock, Wood)                 | .0125        | 1¼%        | 6901   | Columbus Grove LSD (Allen, Putnam)                      | .0100        | 1%         |
| 4508   | North Fork LSD (Knox, Licking)                      | .0100        | 1%         | 6902   | Continental LSD (Putnam)                                | .0100        | 1%         |
| 1203   | Northeastern LSD (Champaign, Clark)                 | .0100        | 1%         | 3203   | Cory-Rawson LSD (Hancock)                               | .0175        | 1¾%        |
| <b>4509</b>                                    | <b>Northridge LSD (Delaware, Knox, Licking)</b>     | <b>.0050</b> | <b>½%</b>  | 5503   | Covington EVSD (Miami)                                  | .0200        | 2%         |
| 7612   | Northwest LSD (Stark, Summit, Wayne)                | .0100        | 1%         | 1503   | Crestview LSD (Columbiana)                              | .0100        | 1%         |
| 1204   | Northwestern LSD (Champaign, Clark)                 | .0100        | 1%         | 8101   | Crestview LSD (Van Wert)                                | .0100        | 1%         |
| 8706   | Northwood LSD (Wood)                                | .0025        | ¼%         | 8502   | Dalton LSD (Wayne)                                      | .0075        | ¾%         |
| 7711   | Norton CSD (Summit)                                 | .0050        | ½%         | 4202   | Danville LSD (Holmes, Knox)                             | .0150        | 1½%        |
| 8504   | Norwayne LSD (Medina, Wayne)                        | .0075        | ¾%         | 2003   | Defiance CSD (Defiance, Paulding)                       | .0050        | ½%         |
| <b>5103</b>                                    | <b>Pleasant LSD (Marion)</b>                        | <b>.0100</b> | <b>1%</b>  | 6803   | Eaton CSD (Preble)                                      | .0150        | 1½%        |
| <b>5105</b>                                    | <b>River Valley LSD (Marion, Morrow)</b>            | <b>.0100</b> | <b>1%</b>  | 8602   | Edgerton LSD (Defiance, Williams)                       | .0100        | 1%         |
| <b>4604</b>                                    | <b>Riverside LSD (Logan, Shelby)</b>                | <b>.0150</b> | <b>1½%</b> | 8703   | Elmwood LSD (Hancock, Wood)                             | .0125        | 1¼%        |
| <b>0908</b>                                    | <b>Ross LSD (Butler)</b>                            | <b>.0125</b> | <b>1¼%</b> | <b>2602</b>                                  | <b>Evergreen LSD (Fulton, Lucas)</b>                    | <b>.0150</b> | <b>1½%</b> |
| 5008   | Sebring LSD (Mahoning)                              | .0100        | 1%         | 8001   | Fairbanks LSD (Madison, Union)                          | .0100        | 1%         |
| 3118   | Southwest LSD (Butler, Hamilton)                    | .0075        | ¾%         | 2903   | Fairborn CSD (Clark, Greene, Montgomery)                | .0050        | ½%         |
| 0604   | St. Marys CSD (Auglaize)                            | .0100        | 1%         | 2304   | Fairfield Union LSD (Fairfield, Hocking, Perry)         | .0200        | 2%         |

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|--|--|--------------|------------|------|---|-------|---------|
| <b>Traditional Tax Base School Districts (cont'd.)</b> |  |              |            |      |   |       |         |
| 7503   | Fairlawn LSD (Shelby)  | .0075        | ¾%         | 7405 | Old Fort LSD (Sandusky, Seneca)                   | .0100 | 1%      |
| 7504   | Fort Loramie LSD (Darke, Shelby)                               | .0150        | 1½%        | 8707 | Otsego LSD (Henry, Lucas, Wood)                   | .0100 | 1%      |
| 5406   | Fort Recovery LSD (Darke, Mercer)                              | .0150        | 1½%        | 6907 | Ottawa-Glandorf LSD (Putnam)                      | .0150 | 1½%     |
| 1903   | Franklin Monroe LSD (Darke, Miami)                             | .0075        | ¾%         | 6908 | Ottoville LSD (Paulding, Putnam)                  | .0075 | ¾%      |
| 7202   | Fremont CSD (Sandusky)   | .0125        | 1¼%        | 6909 | Pandora-Gilboa LSD (Allen, Putnam)                | .0175 | 1¾%     |
| 2603   | Gorham Fayette LSD (Fulton)                                    | .0100        | 1%         | 5405 | Parkway LSD (Auglaize, Mercer, Van Wert)          | .0100 | 1%      |
| 1305   | Goshen LSD (Clermont, Warren)                                  | .0100        | 1%         | 3504 | Patrick Henry LSD (Henry, Putnam, Wood)           | .0175 | 1¾%     |
| 4501   | Granville EVSD (Licking)                                       | .0075        | ¾%         | 6302 | Paulding EVSD (Paulding, Putnam)                  | .0100 | 1%      |
| 2904   | Greeneview LSD (Clinton, Fayette, Greene)                      | .0100        | 1%         | 8708 | Perrysburg EVSD (Wood)                            | .0050 | ½%      |
| 1904   | Greenville CSD (Darke)   | .0050        | ½%         | 2604 | Pettisville LSD (Fulton, Henry)                   | .0100 | 1%      |
| 7505   | Hardin-Houston LSD (Shelby)                                    | .0075        | ¾%         | 2307 | Pickerington LSD (Fairfield, Franklin)            | .0100 | 1%      |
| 3302   | Hardin Northern LSD (Hancock, Hardin)                          | .0175        | 1¾%        | 5507 | Piqua CSD (Miami)                                 | .0125 | 1¼%     |
| <b>2004</b>  | <b>Hicksville EVSD (Defiance)</b>                              | <b>.0150</b> | <b>1½%</b> | 7007 | Plymouth-Shiloh LSD (Crawford, Huron, Richland)   | .0100 | 1%      |
| 5902   | Highland LSD (Delaware, Morrow)                                | .0050        | ½%         | 6804 | Preble Shawnee LSD (Butler, Montgomery, Preble)   | .0100 | 1%      |
| 3604   | Hillsboro CSD (Highland)                                       | .0100        | 1%         | 2509 | Reynoldsburg CSD (Fairfield, Franklin, Licking)   | .0050 | ½%      |
| 3501   | Holgate LSD (Henry)  | .0150        | 1½%        | 3304 | Ridgmont LSD (Hardin, Logan)                      | .0175 | 1¾%     |
| 6903   | Jennings LSD (Putnam)  | .0075        | ¾%         | 3305 | Riverdale LSD (Hancock, Hardin, Wyandot)          | .0100 | 1%      |
| 4503   | Johnstown-Monroe LSD (Delaware, Licking)                       | .0100        | 1%         | 7507 | Russia LSD (Darke, Shelby)                        | .0075 | ¾%      |
| 6904   | Kalida LSD (Putnam)  | .0100        | 1%         | 7406 | Seneca East LSD (Huron, Seneca)                   | .0100 | 1%      |
| 3303   | Kenton CSD (Hardin, Wyandot)                                   | .0100        | 1%         | 7008 | Shelby CSD (Richland)                             | .0100 | 1%      |
| 7204   | Lakota LSD (Sandusky, Seneca, Wood)                            | .0150        | 1½%        | 3905 | South Central LSD (Huron, Richland)               | .0125 | 1¼%     |
| 6905   | Leipsic LSD (Putnam)   | .0075        | ¾%         | 1205 | Southeastern LSD (Clark, Greene)                  | .0100 | 1%      |
| 3205   | Liberty-Benton LSD (Hancock)                                   | .0075        | ¾%         | 4510 | Southwest Licking LSD (Fairfield, Licking)        | .0075 | ¾%      |
| 3502   | Liberty Center LSD (Fulton, Henry)                             | .0175        | 1¾%        | 0209 | Spencerville LSD (Allen, Auglaize, Van Wert)      | .0100 | 1%      |
| 2306   | Liberty Union-Thurston LSD (Fairfield)                         | .0175        | 1¾%        | 5010 | Springfield LSD (Mahoning)                        | .0100 | 1%      |
| 4506   | Licking Valley LSD (Licking, Muskingum)                        | .0100        | 1%         | 8607 | Stryker LSD (Williams)                            | .0150 | 1½%     |
| 4903   | London CSD (Madison)   | .0100        | 1%         | 2606 | Swanton LSD (Fulton, Lucas)                       | .0075 | ¾%      |
| 0303   | Loudonville-Perrysville EVSD (Ashland, Holmes, Knox, Richland) | .0125        | 1¼%        | 0909 | Talawanda CSD (Butler, Preble)                    | .0100 | 1%      |
| 0905   | Madison LSD (Butler)   | .0050        | ½%         | 1103 | Triad LSD (Champaign, Logan, Union)               | .0150 | 1½%     |
| 3206   | McComb LSD (Hancock, Putnam, Wood)                             | .0150        | 1½%        | 1906 | Tri-Village LSD (Darke)                           | .0150 | 1½%     |
| 1102   | Mechanicsburg EVSD (Champaign, Madison)                        | .0150        | 1½%        | 6805 | Twin Valley Community LSD (Preble)                | .0150 | 1½%     |
| 8604   | Millcreek-West Unity LSD (Williams)                            | .0100        | 1%         | 7106 | Union-Scioto LSD (Ross)                           | .0050 | ½%      |
| 6906   | Miller City-New Cleveland LSD (Putnam)                         | .0125        | 1¼%        | 1510 | United LSD (Columbiana)                           | .0050 | ½%      |
| 0601   | Minster LSD (Auglaize, Darke, Mercer, Shelby)                  | .0100        | 1%         | 8803 | Upper Sandusky EVSD (Crawford, Marion, Wyandot)   | .0125 | 1¼%     |
| 1905   | Mississinawa Valley LSD (Darke)                                | .0175        | 1¾%        | 3306 | Upper Scioto Valley LSD (Auglaize, Hardin, Logan) | .0050 | ½%      |
| 8802   | Mohawk LSD (Crawford, Seneca, Wyandot)                         | .0100        | 1%         | 5713 | Valley View LSD (Montgomery, Preble)              | .0125 | 1¼%     |
| <b>5903</b>  | <b>Mount Gilead EVSD (Morrow)</b>                              | <b>.0150</b> | <b>1½%</b> | 8104 | Van Wert CSD (Van Wert)                           | .0100 | 1%      |
| 6802   | National Trail LSD (Darke, Preble)                             | .0175        | 1¾%        | 3208 | Vanlue LSD (Hancock, Seneca, Wyandot)             | .0100 | 1%      |
| 0602   | New Bremen LSD (Auglaize, Mercer, Shelby)                      | .0100        | 1%         | 1907 | Versailles EVSD (Darke, Shelby)                   | .0100 | 1%      |
| 0603   | New Knoxville LSD (Auglaize, Shelby)                           | .0125        | 1¼%        | 0605 | Wapakoneta CSD (Auglaize)                         | .0075 | ¾%      |
| 5708   | New Lebanon LSD (Montgomery)                                   | .0125        | 1¼%        | 6303 | Wayne Trace LSD (Paulding, Putnam, Van Wert)      | .0125 | 1¼%     |
| 3903   | New London LSD (Ashland, Huron, Lorain)                        | .0100        | 1%         | 0606 | Waynesfield-Goshen LSD (Allen, Auglaize, Logan)   | .0100 | 1%      |
| 0907   | New Miami LSD (Butler)   | .0100        | 1%         | 4715 | Wellington EVSD (Huron, Lorain)                   | .0100 | 1%      |
| 7404   | New Riegel LSD (Seneca)  | .0150        | 1½%        | 1105 | West Liberty-Salem LSD (Champaign, Logan)         | .0175 | 1¾%     |
| 4507   | Newark CSD (Licking)   | .0100        | 1%         | 3906 | Western Reserve LSD (Erie, Huron)                 | .0125 | 1¼%     |
| 5506   | Newton LSD (Darke, Miami)                                      | .0175        | 1¾%        | 1404 | Wilmington CSD (Clinton, Greene)                  | .0100 | 1%      |
| 8003   | North Union LSD (Delaware, Union)                              | .0100        | 1%         | 3122 | Wyoming CSD (Hamilton)                            | .0125 | 1¼%     |
| 5904   | Northmor LSD (Marion, Morrow, Richland)                        | .0100        | 1%         | 2906 | Xenia Community CSD (Greene, Warren)              | .0050 | ½%      |
| 8505   | Northwestern LSD (Ashland, Wayne)                              | .0125        | 1¼%        | 2907 | Yellow Springs EVSD (Clark, Greene)               | .0100 | 1%      |
| 3904   | Norwalk CSD (Huron)  | .0050        | ½%         |      |   |       |         |
| 4712   | Oberlin CSD (Lorain)   | .0200        | 2%         |      |   |       |         |