2020 Ohio SD 100ES
Voucher 1 – Due July 15, 2020

The Ohio Department of Taxation has extended filing and payment deadlines for Ohio individual and school district income tax. Returns, payments and estimated payments with due dates from April 15, 2020 through June 15, 2020 are extended without interest or penalty to July 15, 2020 – click [here](#) to view the tax alert.

**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 an estimated payment for Ohio income tax. Use Ohio IT 1040ES.

**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](http://tax.ohio.gov) for more information.

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**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 with 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.

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### ESTIMATED PAYMENT

Cut on the dotted lines. Use only black ink.

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<th>First name</th>
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Make payment payable to: School District Income Tax
Mail this voucher and payment to: Ohio Department of Taxation, P.O. Box 182389, Columbus, OH 43218-2389

Taxable Year
2020

Do NOT fold check or voucher.
Do NOT staple or paper clip.
Do NOT send cash.

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)

Amount of Payment

$0 0 0
2020 Ohio SD 100ES
Voucher 2 – Due July 15, 2020

The Ohio Department of Taxation has extended filing and payment deadlines for Ohio individual and school district income tax. Returns, payments and estimated payments with due dates from April 15, 2020 through June 15, 2020 are extended without interest or penalty to July 15, 2020 – click here to view the tax alert.

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 an estimated payment for Ohio income tax. Use Ohio IT 1040ES.

Electronic Payment Options

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Federal Privacy Act Notice

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ESTIMATED PAYMENT

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Taxable Year 2020

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Do NOT send cash.

Make payment payable to: School District Income Tax
Mail this voucher and payment to: Ohio Department of Taxation, P.O. Box 182389, Columbus, OH 43218-2389

Spouse’s first name (only if joint filing) M.I. Last name

Address

City, State, ZIP code

Amount of Payment $0.00
# 2020 Ohio SD 100ES

**Voucher 3 – Due September 15, 2020**

## 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 an estimated payment for Ohio income tax. Use Ohio IT 1040ES.

## Electronic Payment Options

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**ESTIMATED PAYMENT**

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**Make payment payable to:** School District Income Tax  
**Mail this voucher and payment to:** Ohio Department of Taxation, P.O. Box 182389, Columbus, OH 43218-2389

**Taxable Year**  
2020

**School district number**

**Taxpayer’s SSN**

**Spouse’s SSN** (only if joint filing)

**Amount of Payment**  
$0.00
## 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.
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**Important:**  
- Do NOT fold check or voucher.  
- Do NOT staple or paper clip.  
- Do NOT send cash.
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.


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.


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.

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 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.
- Credit Card (Discover, Visa, MasterCard or American Express) via either 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.