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

Print blank form

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 for more information.

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.

ESTIMATED PAYMENT

Cut on the dotted lines. Use only black ink.

OHIO SD 100ES Rev. 8/19

Clear Form

School District Estimated Income Tax
(Voucher 1) Due April 15, 2020

Taxable Year **2020**

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 this voucher and payment to: Ohio Department of Taxation, P.O. Box 182389, Columbus, OH 43218-2389

Amount of Payment → $ 0 0

100

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

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.

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.

ESTIMATED PAYMENT

Cut on the dotted lines. Use only black ink.

OHIO SD 100ES Rev. 8/19 Clear Form

School District Estimated Income Tax
(Voucher 2) Due June 15, 2020

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

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 → $ 00

100

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

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.

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.

ESTIMATED PAYMENT

Cut on the dotted lines. Use only black ink.

OHIO SD 100ES Rev. 8/19 Clear Form

School District Estimated Income Tax
(Voucher 3) Due September 15, 2020

Taxable Year **2020**

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 this voucher and payment to: Ohio Department of Taxation, P.O. Box 182389, Columbus, OH 43218-2389

Amount of Payment → $ 00

2020 Ohio SD 100ES
Voucher 4 – Due January 15, 2021

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** for more information.

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.

ESTIMATED PAYMENT

Cut on the dotted lines. Use only black ink.

OHIO SD 100ES Rev. 8/19 Clear Form

School District Estimated Income Tax
(Voucher 4) Due January 15, 2021

Taxable Year **2020**

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 this voucher and payment to: Ohio Department of Taxation, P.O. Box 182389, Columbus, OH 43218-2389

Amount of Payment → $ 00

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. **Your quarterly estimated payment.** 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**.

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.

School Districts With an Income Tax for 2020

Rev. 12/19

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

(continued on next page)

School Districts With an Income Tax for 2020

Rev. 12/19

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