1. School district taxable income: **Traditional tax base** from line 23
   **Earned income tax base** from line 27 .............................................................. 1. 0 0

2. School district income tax liability: line 1 times tax rate ................. (see instructions for rate) 2. 0 0

3. Senior citizen credit (you must be 65 or older to claim this credit; **limit $50 per return**) ...................... 3. 0 0

4. Line 2 minus line 3 (if negative, enter zero) ............................................................. 4. 0 0

5. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210) .......................... 5. 0 0

6. **Total school district income tax liability** before withholding or estimated payments (line 4 plus line 5) ... 6. 0 0
### 2021 Ohio SD 100
School District Income Tax Return

**SSN** [ ] [ ] [ ] [ ] [ ] | **SD#** [ ] [ ] [ ] [ ] [ ]

<table>
<thead>
<tr>
<th>Step</th>
<th>Formula/Description</th>
<th>Box</th>
</tr>
</thead>
<tbody>
<tr>
<td>6a.</td>
<td>Amount from line 6 on page 1</td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>School district income tax withheld – Schedule of School District Withholding, part A, line 1 (include schedule and income statements)</td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>Estimated and extension payments (from Ohio SD 100ES and SD 40P), and credit carryforward from last year’s return</td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td><strong>Amended return only</strong> – amount previously paid with original and/or amended return</td>
<td></td>
</tr>
<tr>
<td>10.</td>
<td>Total school district income tax payments (add lines 7, 8 and 9)</td>
<td></td>
</tr>
<tr>
<td>11.</td>
<td><strong>Amended return only</strong> – overpayment previously requested on original and/or amended return</td>
<td></td>
</tr>
<tr>
<td>12.</td>
<td>Line 10 minus line 11. Place a “-“ in the box if negative.</td>
<td></td>
</tr>
<tr>
<td>13.</td>
<td>Tax due (line 6a minus line 12). If line 12 is negative, ignore the “-“ and add line 12 to line 6a</td>
<td></td>
</tr>
<tr>
<td>14.</td>
<td>Interest due on late payment of tax (see instructions)</td>
<td></td>
</tr>
<tr>
<td>15.</td>
<td><strong>TOTAL AMOUNT DUE</strong> (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</td>
<td></td>
</tr>
<tr>
<td>16.</td>
<td>Overpayment (line 12 minus line 6a)</td>
<td></td>
</tr>
<tr>
<td>17.</td>
<td><strong>Original return only</strong> – amount of line 16 to be credited toward next year’s school district income tax liability</td>
<td></td>
</tr>
<tr>
<td>18.</td>
<td><strong>REFUND</strong> (line 16 minus line 17). YOUR REFUND</td>
<td></td>
</tr>
</tbody>
</table>

#### Traditional Tax Base (lines 19 to 23)

- 19. Ohio IT 1040, line 3 minus Ohio IT 1040, line 4. Place a “-“ in the box if negative |     |
- 20. Business income deduction add-back (from Ohio Schedule of Adjustments, line 11) |     |
- 21. Line 19 plus line 20. Place a “-“ in the box if negative |     |
- 22. The portion of line 21 received while a nonresident of the school district entered above |     |
- 23. School district taxable income (line 21 minus line 22; if negative, enter zero). Enter here and on line 1 of this return |     |

#### Earned Income Tax Base (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) |     |
- 25. Net earnings from self-employment received while a resident of the school district and included in modified adjusted gross income (see instructions). Place a “-“ in the box if negative |     |
- 26. Federal conformity adjustments (see instructions). Place a “-“ in the box if negative |     |
- 27. School district taxable income (add lines 24, 25 and 26; if negative, enter zero). Enter here and on line 1 of this return |     |

**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 ___________________________ Date ___________________________
- Spouse’s signature ___________________________ Phone number ___________________________ Date ___________________________

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

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**SD 100 – page 2 of 2**
List your and your spouse’s (if filing jointly) W-2 and 1099-R forms only if they have school district withholding. Enter “P” in the “P/S” box if the form is the primary taxpayer’s and enter “S” if it is the spouse’s. If the Ohio ID number on a statement has 9 digits, enter only the first 8 digits. Complete additional copies if necessary. Place state copies of your income statements after the last page of your return.

**Important:** On occasion, employers will report school district withholding in box 14 of the W-2 instead of the “local” boxes. In this case, enter the school district number and the withholding amount in the appropriate fields and report the Ohio state wages from box 16 as the school district wage amount.

### Part A - Total Withholding
1. Total of all school district income tax withheld for the school district entered above. Enter here and on line 7 of your SD 100 ........................................................................................................................................... 1.

### Part B - W-2s
1. **P/S** Box b - EIN
   - Box 1: Wages, tips, other compensation
   - Box 2: Federal income tax withheld
   - Box 15: Employer’s Ohio ID number
   - Box 18: School district wages
   - Box 19: School district tax

2. **P/S** Box b - EIN
   - Box 1: Wages, tips, other compensation
   - Box 2: Federal income tax withheld
   - Box 15: Employer’s Ohio ID number
   - Box 18: School district wages
   - Box 19: School district tax

3. **P/S** Box b - EIN
   - Box 1: Wages, tips, other compensation
   - Box 2: Federal income tax withheld
   - Box 15: Employer’s Ohio ID number
   - Box 18: School district wages
   - Box 19: School district tax

4. **P/S** Box b - EIN
   - Box 1: Wages, tips, other compensation
   - Box 2: Federal income tax withheld
   - Box 15: Employer’s Ohio ID number
   - Box 18: School district wages
   - Box 19: School district tax

5. **P/S** Box b - EIN
   - Box 1: Wages, tips, other compensation
   - Box 2: Federal income tax withheld
   - Box 15: Employer’s Ohio ID number
   - Box 18: School district wages
   - Box 19: School district tax

### Part C - 1099-Rs
1. **P/S** Payer’s TIN
   - Box 1: Gross distribution
   - Box 15: Payer’s Ohio number
   - Box 19: School district distribution
   - Box 17: School district tax

2. **P/S** Payer’s TIN
   - Box 1: Gross distribution
   - Box 15: Payer’s Ohio number
   - Box 19: School district distribution
   - Box 17: School district tax

3. **P/S** Payer’s TIN
   - Box 1: Gross distribution
   - Box 15: Payer’s Ohio number
   - Box 19: School district distribution
   - Box 17: School district tax

4. **P/S** Payer’s TIN
   - Box 1: Gross distribution
   - Box 15: Payer’s Ohio number
   - Box 19: School district distribution
   - Box 17: School district tax

5. **P/S** Payer’s TIN
   - Box 1: Gross distribution
   - Box 15: Payer’s Ohio number
   - Box 19: School district distribution
   - Box 17: School district tax
This page is intentionally left blank.
Include the voucher below with your payment for your **ORIGINAL** 2021 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. To pay by electronic check, credit card, or debit card, visit [tax.ohio.gov/pay](http://tax.ohio.gov/pay) OR scan with your phone.

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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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**Original Payment**

Cut on the dotted lines. Use only black ink.

**Ohio SD 40P**

**Original School District Income Tax Payment Voucher**

<table>
<thead>
<tr>
<th>First name</th>
<th>M.I.</th>
<th>Last name</th>
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<table>
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<tr>
<th>Spouse's first name (only if joint filing)</th>
<th>M.I.</th>
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<tr>
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Address

City, State, ZIP code

**Make payment payable to:** School District Income Tax

**Mail to:** Ohio Department of Taxation,

P.O. Box 182389, Columbus, OH 43218-2389

<table>
<thead>
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<table>
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<thead>
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<table>
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<tr>
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