

Do not staple or paper clip.

Maintain tax records for four years O.R.C 5747.17



Department of Taxation  
Rev. 9/17

2017 Ohio SD 100  
School District Income Tax Return



17020102

Due Date O.R.C. 5747.08(G)

Use only black ink and UPPERCASE letters.

File a separate Ohio SD 100 for each taxing school district in which you lived during the taxable year.

O.R.C. 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 this a Net Operating Loss (NOL) carryback. Include Ohio Schedule IT NOL.

Taxpayer's SSN (required)

If deceased Spouse's SSN (if filing jointly)

If deceased Enter school district # for this return (see instructions).

O.R.C. 5703.057(A)

check box

check box

SD# O.R.C. 5748

First name M.I. Last name

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

O.R.C. 5748.01(F)(I)

School District Residency - Check applicable box

Full-year resident Part-year resident of SD# above Full-year nonresident of SD# above

Enter date of nonresidency to

Check applicable box for spouse (only if married filing jointly)

Full-year resident Part-year resident of SD# above Full-year nonresident of SD# above

Enter date of nonresidency to

Filing Status - Check one (must match the Ohio IT 1040):

Single, head of household or qualifying widow(er)
Married filing jointly O.R.C. 5747.08(E)
Married filing separately

Tax Type - Check one (for an explanation, see instructions)

The school district for which this return is being filed is a(n):
Traditional tax base school district. You must start with Schedule A, line 19, on page 2 of this return.
Earned income tax base school district. You must start with Schedule B, line 24, on page 2 of this return.

- 1. School district taxable income: Traditional tax base: Enter on this line the amount you show on line 23. Earned income tax base: Enter on this line the amount you show on line 27.... O.R.C. 5748.01(E)(1)(a)or(b)
2. School district tax rate times line 1 (rates found in the instructions)..... O.R.C. 5748.02(A)
3. Senior citizen credit (you must be 65 or older to claim this credit; limit \$50 per return)..... O.R.C. 5748.06
4. School district income tax liability (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 and the appropriate worksheet if you annualize ..... O.R.C. 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.

Postmark date Code



# 2017 Ohio SD 100 School District Income Tax Return



17020202

SSN

SD#

- 6a. Amount from line 6 on page 1 ..... 6a **See SD 100, line 6**
- 7. School district income tax withheld. School district number on W-2(s), W-2G(s) and/or 1099-R(s) must agree with the school district number on this return. Include W-2(s), W-2G(s) and 1099-R(s) with the return ..... 7 **O.R.C. 5747.08(H)**
- 8. Estimated (2017 Ohio SD 100ES) and extension (2017 Ohio SD 40P) payments and credit carryforward from previous year return ..... 8 **O.R.C. 5747.09(A)(1)**
- 9. **Amended return only** – amount previously paid with original and/or amended return ..... **O.R.C. 5747.10 & O.R.C. 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 ..... **O.R.C. 5747.10 & O.R.C. 5747.11**
- 12. Line 10 minus line 11. Place a “-” in the box at the right if the amount is less than zero ..... 12.

**If line 12 is MORE THAN line 6a, go to line 16. OTHERWISE, continue to line 13.**

- 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 **O.R.C. 5748.08(6), 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 **O.R.C. 5747.01(R)**
- 17. **Original return only** – amount of line 16 to be credited toward 2018 school district income tax liability ..... 17 **O.R.C. 5747.11(A)**
- 18. **REFUND** (line 16 minus line 17) ..... **YOUR REFUND** ▶ 18.

**Schedule A – Traditional Tax Base School District Amounts (see instructions)**

**Complete this schedule only if filing a traditional tax base school district return.**

- 19. Ohio income tax base (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 **O.R.C. 5748.01(E)(1)(a)**
- 20. Business income deduction add-back (see instructions) ..... 20 **O.R.C. 5748.01(E)(1)(a)**
- 21. Total traditional tax base school district income (line 19 plus line 20). Place a “-” in the box at the right if the amount is less than zero ..... 21.
- 22. The amount from line 21, if any, that you earned while **not** a resident of the school district whose number you entered on this return ..... 22 **O.R.C. 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.

**Schedule B – Earned Income Tax Base School District Amounts (see instructions)**

**Complete this schedule only if filing an earned income tax base school district return.**

- 24. Wages and other compensation you earned while you were a resident of the school district whose number you entered on this return (see instructions) ..... 24 **O.R.C. 5748.01(E)(1)(b)**
- 25. Net earnings from self-employment to the extent included in Ohio adjusted gross income. Place a “-” in the box at the right if the amount is less than zero ..... 25 **O.R.C. 5748.01(E)(1)(b)**
- 26. Miscellaneous federal adjustments (see instructions) ..... 26 **O.R.C. 5701.11, 5748.01(E)(1)(b)**
- 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.

<p><b>Sign Here (required):</b> 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.</p>		<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.</p>
<p>▶ Your signature <b>O.R.C. 5747.08(F)</b> _____ Date (MM/DD/YY) <b>O.R.C. 5703.25</b></p> <p>▶ Spouse's signature _____ Phone number _____</p>	<p><b>NO Payment Included – Mail to:</b> School District Income Tax P.O. Box 182197 Columbus, OH 43218-2197</p> <p><b>Payment Included – Mail to:</b> School District Income Tax P.O. Box 182389 Columbus, OH 43218-2389</p>	
<p><input type="checkbox"/> Check here to authorize your preparer to discuss this return with Taxation. <b>O.R.C. 5747.08(J)</b></p>		
<p>Preparer's printed name <b>O.R.C. 5747.08(F)</b> _____</p>	<p>Preparer's TIN (PTIN) <span style="border: 1px solid black; padding: 2px 5px;">P</span> <span style="border: 1px solid black; padding: 2px 5px;"> </span> <span style="border: 1px solid black; padding: 2px 5px;"> </span> <span style="border: 1px solid black; padding: 2px 5px;"> </span> <span style="border: 1px solid black; padding: 2px 5px;"> </span> <span style="border: 1px solid black; padding: 2px 5px;"> </span> <span style="border: 1px solid black; padding: 2px 5px;"> </span></p>	