

Do not staple or paper clip.



Department of Taxation Rev. 10/18

Maintain tax records for four years ORC 5747.17 2018 Ohio SD 100



School District Income Tax Return

Due Date ORC 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.

ORC 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 is 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).

ORC 5703.057(A)

check box

check box

SD# ORC 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

ORC 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 ORC 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.

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- 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.... 1. ORC 5748.01 (E) (1) (a) or (b)
2. School district tax rate times line 1 (rates found in the instructions)..... 2. ORC 5748.02 (A)
3. Senior citizen credit (you must be 65 or older to claim this credit; limit \$50 per return)..... 3. ORC 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) ..... 5. ORC 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



2018 Ohio SD 100 School District Income Tax Return



18020202

SSN

SD#

- 6a. Amount from line 6 on page 1 See SD 100, line 6
7. School district income tax withheld. School district number on W-2(s) and/or 1099-R(s) must agree with the school district number on this return. Include W-2(s) and 1099-R(s) with the return ORC 5747.08 (H)
8. Estimated (2018 Ohio SD 100ES) and extension (2018 Ohio SD 40P) payments and credit carryforward from previous year return ORC 5747.09(A)(1)
9. Amended return only - amount previously paid with original and/or amended return ORC 5747.10 & ORC
10. Total school district income tax payments (add lines 7, 8 and 9)
11. Amended return only - overpayment previously requested on original and/or amended return ORC 5747.10 & ORC
12. Line 10 minus line 11. Place a "-" in the box at the right if the amount is less than zero

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
14. Interest and penalty due on late filing or late payment of tax (see instructions) ORC 5748.08(G), 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
16. Overpayment (line 12 minus line 6a) ORC 5747.01 (R)
17. Original return only - amount of line 16 to be credited toward 2019 school district income tax liability ORC 5747.11 (A)
18. REFUND (line 16 minus line 17) YOUR REFUND

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 ORC 5748.01 (E)(1)(a)
20. Business income deduction add-back (from Ohio Schedule A, line 11) ORC 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
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 ORC 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

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 earned while a resident of the school district and included in Ohio adjusted gross income ORC 5748.01 (E)(1)(b)
25. Net earnings from self-employment earned while a resident of the school district and included in Ohio adjusted gross income
26. Federal conformity adjustments (see instructions)
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

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.

Your signature ORC 5747.08 (F) Phone Number
Spouse's signature Date (MM/DD/YY) ORC 5703.25

Check here to authorize your preparer to discuss this return with Taxation.
Preparer's printed name ORC 5747.08 (F) ORC 5747.08 (J)
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: School District Income Tax P.O. Box 182197 Columbus, OH 43218-2197

Payment Included - Mail to: School District Income Tax P.O. Box 182389 Columbus, OH 43218-2389