

Do not staple or paper clip.



Department of  
Taxation

Rev. 9/17

# 2017 Ohio SD 100 School District Income Tax Return



17020102

**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.

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)             
 check box   If deceased   Enter school district # for  
 check box   this return (see instructions).  
**SD# ▶▶**

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

### 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  
 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: <b>Traditional tax base:</b> Enter on this line the amount you show on line 23. <b>Earned income tax base:</b> Enter on this line the amount you show on line 27 .... 1.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 0 0
2. School district tax rate <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> times line 1 (rates found in the instructions)..... 2.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 0 0
3. Senior citizen credit (you must be 65 or older to claim this credit; <b>limit \$50 per return</b> )..... 3.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 0 0
4. School district income tax liability (line 2 minus line 3; if less than zero, enter zero) ..... 4.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 0 0
5. Interest penalty on underpayment of estimated tax. Include Ohio IT/SD 2210 and the appropriate worksheet if you annualize ..... 5.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 0 0
6. <b>Total school district income tax liability</b> before withholding or estimated payments (line 4 plus line 5).... 6.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 0 0

**Do not write in this area; for department use only.**

/     /

Postmark date                  Code



School District Income Tax Return



17020202

SSN [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] SD# [ ] [ ] [ ] [ ]

- 6a. Amount from line 6 on page 1
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
8. Estimated (2017 Ohio SD 100ES) and extension (2017 Ohio SD 40P) payments and credit carryforward from previous year return
9. Amended return only - amount previously paid with original and/or amended return
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
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)
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"
16. Overpayment (line 12 minus line 6a)
17. Original return only - amount of line 16 to be credited toward 2018 school district income tax liability
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
20. Business income deduction add-back (see instructions)
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
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 you earned while you were a resident of the school district whose number you entered on this return (see instructions)
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
26. Miscellaneous federal 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 Date (MM/DD/YY)
Spouse's signature Phone number

Check here to authorize your preparer to discuss this return with Taxation.

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: 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



## Ohio SD RE Filing Tips

Common documentation to include (do not include a copy of the original return)

**A. Federal Return Changes (do not file with Ohio until IRS has accepted your changes)**

A copy of the federal 1040X with a copy of the federal acceptance letter or refund check.  
You may also provide a current Tax Account Transcript from the IRS.

**B. Residency Status Change**

A copy of your other state return, mortgage statement, lease agreement, utility bill, driver's license, voter registration, vehicle registration or any other document which provides evidence of your residency change.

**C. Increase in School District Withholding**

A copy of your wage and income statement(s) supporting the withholding being claimed for the school district number you entered on this return.

### Tips on Filing SD 100 Amended Tax Return

**1. When not to file an amended return**

- a) Math errors - The Ohio Department of Taxation will make corrections and issue a notice.
- b) Missing schedules - You'll be contacted to provide such information. Please respond to the notice with supporting documentation.
- c) Demographic errors – If an error has been made on the taxpayer name, address, and/or SSN, provide a copy of a driver's license, social security card, or utility bill which has the correct address on it.
- d) Missing withholding – The Ohio Department of Taxation will send a variance notice if W2/1099 forms are needed. Respond to the notice with the missing form(s) showing school district tax withheld.

**NOTE:** Generally, anytime you receive a variance notice, you should respond to the notice with documentation which will support the income/deductions/credits claimed. Most instances would not require an amended return to be filed.

**2. Provide as much detail as possible on amended returns**

Please utilize the "Detailed explanation" section on page 1 to fully explain exactly what you're changing on the return.

**3. Pay additional tax**

Please include an SD 40XP payment voucher along with your payment.

# 2017 Ohio SD 40P

Include the voucher below with your payment for your **ORIGINAL** 2017 school district income tax return.

## Important

- Make payment payable to: School District Income Tax
- 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 eliminate writing a paper check by using any of our electronic payment methods. If you make a payment using an electronic check, it is the equivalent of using a debit card to withdraw money directly from your checking or savings account. Go to our website at **tax.ohio.gov** for all electronic payment options.

### 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.

 **Cut on the dotted lines. Use only black ink.**

## **OHIO SD 40P** **School District Income Tax Payment Voucher**

Rev. 7/17

- 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		

- Include this voucher with your payment for your **original** 2017 school district income tax return.
- Make payment payable to: School District Income Tax
- Mail to: School District Income Tax, P.O. Box 182389, Columbus, OH 43218-2389

# 2017SP

Do **NOT** fold check or voucher. 

Use UPPERCASE letters to print the first three letters of

School district number

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  \$

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