

Do not staple or paper clip.



Department of Taxation

2020 Ohio SD 100 School District Income Tax Return



20020102

Use only black ink/UPPERCASE letters.

File a separate Ohio SD 100 for each taxing school district in which you lived during the tax 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 claiming an NOL carryback. Include Schedule IT NOL.

Primary taxpayer's SSN (required) If deceased Spouse's SSN (if filing jointly) If deceased School district # for 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

Residency Status - Check only one for primary: Resident, Part-year resident, Nonresident. Check only one for spouse (if married filing jointly): Resident, Part-year resident, Nonresident. Dates of nonresidency.

Filing Status - Check one (as reported on the Ohio IT 1040): Single, head of household or qualifying widow(er); Married filing jointly; Married filing separately. Spouse's SSN. Tax Type - Check one (see instructions): Traditional tax base; Earned income tax base.

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1. School district taxable income: Traditional tax base: Amount from line 23 on page 2. Earned income tax base: Amount from line 27 on page 2. 2. School district income tax liability: line 1 times tax rate (rates found in the instructions). 3. Senior citizen credit (you must be 65 or older to claim this credit; limit \$50 per return). 4. Line 2 minus line 3 (if less than zero, enter zero). 5. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210). 6. Total school district income tax liability before withholding or estimated payments (line 4 plus line 5).

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

MM-DD-YY Code

2020 Ohio SD 100 School District Income Tax Return



20020202

SSN SD#

6a. Amount from line 6 on page 1	6a.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
7. School district income tax withheld – Schedule of School District Withholding, part A, line 1 (INCLUDE SCHEDULE)	7.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
8. Estimated and extension payments (from Ohio SD 100ES and SD 40P), and credit carryforward from last year's return	8.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
9. Amended return only – amount previously paid with original and/or amended return	9.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
10. Total school district income tax payments (add lines 7, 8 and 9)	10.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
11. Amended return only – overpayment previously requested on original and/or amended return	11.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
12. Line 10 minus line 11. Place a "-" in the box at the right if the amount is less than zero	12.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

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.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
14. Interest due on late payment of tax (see instructions)	14.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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"	15.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
16. Overpayment (line 12 minus line 6a)	16.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
17. Original return only – amount of line 16 to be credited toward next year's school district income tax liability ...	17.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
18. REFUND (line 16 minus line 17)	18.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Traditional Tax Base School District Amounts (lines 19 to 23)

19. 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.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
20. Business income deduction add-back (from Ohio Schedule A, line 11)	20.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
21. Line 19 plus line 20. Place a "-" in the box at the right if the amount is less than zero	21.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
22. The portion of line 21 received while a nonresident of the school district entered above	22.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Earned Income Tax Base School District Amounts (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)	24.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
25. Net earnings from self-employment received while a resident of the school district and included in modified adjusted gross income (see instructions)	25.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
26. Federal conformity adjustments (see instructions)	26.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

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 _____

▶ Spouse's signature _____ Date (MM/DD/YY) _____

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

2020 Schedule of School District Withholding



Use only black ink/UPPERCASE letters.

Complete a separate schedule for each SD 100 you file that reports school district withholding.

Primary taxpayer's SSN

School District #

SSN input boxes

School District # input boxes

List your and your spouse's (if filing jointly) W-2 and 1099-R forms only if they have school district withholding. Complete all fields for each form entered.

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 4 - Federal income tax withheld

Box 15 - Payer's Ohio number

Box 19 - School district distribution

Box 17 - School district tax



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20290102

Ohio SD RE Reason and Explanation of Corrections

Note: For amended school district return only

Primary taxpayer's SSN

SSN input boxes

Complete the Ohio SD 100 (checking the amended return box) and include this form with documentation to support any adjustments to the line items on the return.

Reason(s):

- Reasons for correction: Ohio income tax base change, Business income deduction add-back change, Wages and other compensation change, Net self-employment income change, Filing status changed, Residency status changed, Senior citizen credit claimed, Other (describe the reason below)

If the changes to your school district return are due to an amended Ohio IT 1040, file your amended SD 100 at the same time. See the filing tips on the next page as well as the Ohio Individual and School District Income tax instructions.

Detailed explanation of adjusted items (include additional sheet[s] if necessary):

Multiple horizontal lines for detailed explanation of adjusted items

E-mail address Telephone number

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.



Amended SD 100 Filing Tips

If your amended SD 100 results in tax due, you should **always** include an SD 40XP payment voucher with your payment. Do **not** use the SD 40P payment voucher.

When amending due to changes to my federal return, should I file my amended Ohio return(s) at the same time I file my amended federal return with the IRS?

Refund: You should wait to file your amended Ohio IT 1040 and/or SD 100 until the IRS has approved the changes to your amended federal return. When filing your amended returns, you must include:

Option #1

- A copy of your federal amended return (1040X), AND
- A copy of the IRS acceptance letter -or- refund check.

Option #2

- A copy of your updated IRS account transcript reflecting the changes to your federal return.

Tax Due: To reduce the amount of interest you will owe, you should file your amended SD 100 and pay any tax due as soon as possible.

What documentation should I include when amending to show a change in my school district residency status?

Submit any and all relevant information you believe supports your change in residency status from one school district to another. Provide as many relevant documents as possible. Relevant documents include, but are not limited to, the following: property records, utility bills, vehicle registration, driver's licenses or state IDs, and voter registration.

When should I NOT file an amended return?

Some common mistakes may not require an amended return. Instead, the Department of Taxation will either make the corrections or contact you to request documentation. For example, the following mistakes generally do **not** require an amended return:

- Math errors;
- Missing return pages;
- Unclaimed estimated and/or extension payments;*
- Demographic errors (such as name, address or SSN corrections);
- Unclaimed withholding.**

*Generally, unclaimed estimated and/or extension payments will automatically be added to your original return when filed.

**If you have unclaimed withholding, please submit a detailed explanation along with legible copies of all income statements (W-2s and 1099s) showing the school district withholding amounts instead of filing an amended return.

For additional information, you can go to tax.ohio.gov for FAQs (located under the "Income - Amended Returns" topic).

2020 Ohio SD 40XP

Include the voucher below with your payment for your AMENDED 2020 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 original school district income tax return. Use Ohio SD 40P.
- Do not use this voucher to make a payment for an Ohio income tax return. Use Ohio IT 40XP for an amended Ohio income tax return. Use Ohio IT 40P for an original Ohio income tax return.

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.

AMENDED PAYMENT

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

OHIO SD 40XP **Amended School District Income Tax Payment Voucher**

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

Tax Year
2020

- Do **NOT** send cash
- Do **NOT** fold, staple, or paper clip

School district number

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Use UPPERCASE letters to print the first three letters of

Taxpayer's last name

Spouse's last name (only if joint filing)

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Taxpayer's SSN

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Spouse's SSN (only if joint filing)

--	--	--	--	--	--	--

Amount of Payment → \$

								0	0
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