

Do not staple or paper clip.



Department of Taxation

2022 Ohio SD 100 School District Income Tax Return



22020102

Use only black ink/UPPERCASE letters. Use whole dollars only.

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

AMENDED RETURN - Check here and include Ohio SD RE. NOL CARRYBACK - Check here and include Schedule IT NOL.

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

First name M.I. Last name

Spouse's first name (if 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 Check only one for spouse (if filing jointly) Resident Part-year resident Nonresident Resident Part-year resident Nonresident Dates of residency

Filing Status - Check one (as reported on the Ohio IT 1040) Single, head of household or qualifying widow(er) Married filing jointly Spouse's SSN Married filing separately Tax Type - Check one (see instructions) Traditional tax base. Start with line 19 of this return. Earned income tax base. Start with line 24 of this return.

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- 1. School district taxable income: Traditional tax base from line 23 Earned income tax base from line 27
2. School district income tax liability: line 1 times tax rate (see instructions for rate)
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 negative, 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

2022 Ohio SD 100 School District Income Tax Return



22020202

SSN SD#

6a. Amount from line 6 on page 1	6a.	<input type="text"/>
7. School district income tax withheld – Schedule of School District Withholding, part A, line 1 (include schedule and income statements)	7.	<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"/>
9. Amended return only – amount previously paid with original and/or amended return	9.	<input type="text"/>
10. Total school district income tax payments (add lines 7, 8 and 9)	10.	<input type="text"/>
11. Amended return only – overpayment previously requested on original and/or amended return	11.	<input type="text"/>
12. Line 10 minus line 11. Place a “-” in the box if negative	12.	<input type="text"/>
If line 12 is MORE THAN line 6a, go to line 16. OTHERWISE, continue to line 13.		
13. Tax due (line 6a minus line 12). If line 12 is negative, ignore the “-” and add line 12 to line 6a	13.	<input type="text"/>
14. Interest due on late payment of tax (see instructions)	14.	<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"/>
16. Overpayment (line 12 minus line 6a)	16.	<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"/>
18. REFUND (line 16 minus line 17)	18.	<input type="text"/>
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	19.	<input type="text"/>
20. Business income deduction add-back (from Ohio Schedule of Adjustments, line 11)	20.	<input type="text"/>
21. Line 19 plus line 20. Place a “-” in the box if negative	21.	<input type="text"/>
22. The portion of line 21 received while a nonresident of the school district entered above	22.	<input type="text"/>
23. School district taxable income (line 21 minus line 22; if negative, enter zero). Enter here and on line 1 of this return	23.	<input type="text"/>
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)	24.	<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). Place a “-” in the box if negative	25.	<input type="text"/>
26. Federal conformity adjustments (see instructions). Place a “-” in the box if negative	26.	<input type="text"/>
27. School district taxable income (add lines 24, 25 and 26; if negative, enter zero). Enter here and on line 1 of this return	27.	<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 _____

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

2022 Schedule of School District Withholding



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Use only black ink/UPPERCASE letters. Use whole dollars only.

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

Primary taxpayer's SSN

School District #

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

<p>1. P/S <input type="checkbox"/> Box b - EIN <input type="text"/></p> <p>Box 15 - Employer's Ohio ID number <input type="text"/></p>	<p>Box 1 - Wages, tips, other compensation <input type="text"/></p> <p>Box 18 - School district wages <input type="text"/></p>	<p>Box 2 - Federal income tax withheld <input type="text"/></p> <p>Box 19 - School district tax <input type="text"/></p>
<p>2. P/S <input type="checkbox"/> Box b - EIN <input type="text"/></p> <p>Box 15 - Employer's Ohio ID number <input type="text"/></p>	<p>Box 1 - Wages, tips, other compensation <input type="text"/></p> <p>Box 18 - School district wages <input type="text"/></p>	<p>Box 2 - Federal income tax withheld <input type="text"/></p> <p>Box 19 - School district tax <input type="text"/></p>
<p>3. P/S <input type="checkbox"/> Box b - EIN <input type="text"/></p> <p>Box 15 - Employer's Ohio ID number <input type="text"/></p>	<p>Box 1 - Wages, tips, other compensation <input type="text"/></p> <p>Box 18 - School district wages <input type="text"/></p>	<p>Box 2 - Federal income tax withheld <input type="text"/></p> <p>Box 19 - School district tax <input type="text"/></p>
<p>4. P/S <input type="checkbox"/> Box b - EIN <input type="text"/></p> <p>Box 15 - Employer's Ohio ID number <input type="text"/></p>	<p>Box 1 - Wages, tips, other compensation <input type="text"/></p> <p>Box 18 - School district wages <input type="text"/></p>	<p>Box 2 - Federal income tax withheld <input type="text"/></p> <p>Box 19 - School district tax <input type="text"/></p>
<p>5. P/S <input type="checkbox"/> Box b - EIN <input type="text"/></p> <p>Box 15 - Employer's Ohio ID number <input type="text"/></p>	<p>Box 1 - Wages, tips, other compensation <input type="text"/></p> <p>Box 18 - School district wages <input type="text"/></p>	<p>Box 2 - Federal income tax withheld <input type="text"/></p> <p>Box 19 - School district tax <input type="text"/></p>

Part C - 1099-Rs

<p>1. P/S <input type="checkbox"/> Payer's TIN <input type="text"/></p> <p>Box 15 - Payer's Ohio number <input type="text"/></p>	<p>Box 1 - Gross distribution <input type="text"/></p> <p>Box 19 - School district distribution <input type="text"/></p>	<p>Box 4 - Federal income tax withheld <input type="text"/></p> <p>Box 17 - School district tax <input type="text"/></p>
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2022 Ohio SD RE Explanation of Corrections



Note: For amended school district return only

Primary taxpayer's SSN

SSN input boxes

Complete the Ohio SD 100 and indicate that it is amended by checking the box at the top of page 1. You must include this form and documentation to support the adjustments on your amended return.

Reason(s):

- Ohio income tax base change (Traditional tax base only)
Business income deduction add-back change (Traditional tax base only)
Wages and other compensation change (Earned income tax base only)
Net self-employment income change (Earned income tax base only)
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.



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 (mortgage statements, lease agreements, etc.), driver's licenses or state IDs, voter registration, armed services records and utility bills.

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 more information, see the "Income - Amended Returns" topic at tax.ohio.gov/FAQ.

Ohio Universal Payment Coupon (SD)

Include the coupon below with your Ohio school district income tax payment.

Important

- Make payment payable to: School District Income Tax
- Include the tax year, "SD 100", the last four digits of your SSN, and the school district number on the "Memo" line of your payment.
- If you are filing for multiple districts on page 3 of the SD 100, use the first school district number from Column A.
- Do not send cash.
- Do not use this coupon to make a payment for an individual 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 OR scan with your phone.



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 Universal Payment Coupon (OUPC)

School District Income Tax 441

ID Type 01 Coupon Type 54

First name	M.I.	Last name
Address		
City, State, ZIP code		

Note: Pay online at tax.ohio.gov/pay
Make payment payable to: School District Income Tax
Mail to: Ohio Department of Taxation,
P.O. Box 182389, Columbus, OH 43218-2389

Tax Year



School district number

Using UPPERCASE letters, print the first three letters of the taxpayer's last name.

Taxpayer's SSN

Amount of Payment → \$