

Do not staple or paper clip.



Department of Taxation

2021 Ohio SD 100 School District Income Tax Return



21020189

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.

AMENDED RETURN - Check here and include Ohio SD RE.

NOL CARRYBACK - Check here and include Schedule IT NOL.

Primary taxpayer's SSN (required) [checkbox] If deceased Spouse's SSN (if filing jointly) [checkbox] 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 table with columns for Resident, Part-year resident, Nonresident and rows for primary and spouse.

Filing Status and Tax Type table with options for Single, Married filing jointly/separately and Traditional/Earned income tax base.

Do not staple or paper clip.

Summary table with 6 rows for taxable income, tax liability, credits, and total liability, with input boxes on the right.

MM-DD-YY Code





# 2021 Schedule of School District Withholding



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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 #

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

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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# 2021 Ohio SD RE Explanation of Corrections



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**Note: For amended school district return only**

Primary taxpayer's SSN

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)

Filing status changed

Business income deduction add-back change  
(Traditional tax base only)

Residency status changed

Senior citizen credit claimed

Wages and other compensation change  
(Earned income tax base only)

Other (describe the reason below)

Net self-employment income change  
(Earned income tax base only)

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):

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, 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 more information, see the "Income - Amended Returns" topic at [tax.ohio.gov/FAQ](http://tax.ohio.gov/FAQ).**

# 2021 Ohio SD 40XP

Include the voucher below with your payment for your **AMENDED** 2021 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. To pay by electronic check, credit card, or debit card, visit [tax.ohio.gov/pay](http://tax.ohio.gov/pay) OR scan with your phone.



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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:** Ohio Department of Taxation,  
P.O. Box 182389, Columbus, OH 43218-2389

Tax Year

2021

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

School district number

Use UPPERCASE letters to print the first three letters of

▼  
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 →

0 0