# Do not staple or paper clip. Department of Taxation

Do not staple or paper clip.

## 2021 Ohio SD 100

#### **School District Income Tax Return**



Use only black ink/UPPERCASE letters. 2102

| File a sep   |  |                                 |          |                    |   |   |  |  |  |         |       |          |        |       |        |      |      |   |
|--|--|---------------------------------|----------|--------------------|---|---|--|--|--|---------|-------|----------|--------|-------|--------|------|------|---|
| AMENDED RETURN - Check he  | ere and include Oh   | io SD F                         | RE.      |                    | NOI   | _ CAR   | RYBA                                   | CK -   | Checl  | k here  | and   | inclu    | de S   | che   | dule   | IT N | IOL. |   |
| Primary taxpayer's SSN (required)  | ✓ If deceased  | Sp                              | ouse's   | SSN (if            | filing joir   | ntly)   | ~                                      | If de  | cease  | ed      |       | Sch      | ool c  | list  | rict # | ŧ    |      |   |
|  |  |                                 |          |                    |   |   |  |  |  |         |       |          |        |       |        |      |      |   |
| First name   |  | M.I.                            | Last     | name               |   |   |  |  |  |         |       |          |        |       |        |      |      |   |
| On one of Start and Carlot and Carlot and Carlot   |  |                                 | 1 4      |                    |   |   |  |  |  |         |       |          |        |       |        |      |      |   |
| Spouse's first name (if filing jointly)  |  | M.I.                            | Last     | name               |   |   |  |  |  |         |       |          |        |       |        |      |      |   |
| Address line 1 (number and street) or P  | O. Box   |                                 |          |                    |   |   |  |  |  |         |       |          |        |       |        |      |      |   |
| Address line Of the street country of  |  |                                 |          |                    |   |   |  |  |  |         |       |          |        |       |        |      |      |   |
| Address line 2 (apartment number, suite  | number, etc.)  |                                 |          |                    |   |   |  |  |  |         |       |          |        |       |        |      |      |   |
| City   |  |                                 |          |                    | State   | ZII   | o code                                 |  |  | Ohio    | cou   | nty (fir | st fou | ur le | tters) |      |      |   |
|  |  |                                 |          |                    |   |   |  |  |  |         |       |          |        |       |        |      |      |   |
|  |  |                                 |          |                    |   |   |  |  |  |         |       |          |        |       |        |      |      |   |
| Foreign country (if the mailing address i  | s outside the U.S.)  |                                 |          |                    | Foreig  | n post  | al code                                |  |  |         |       |          |        |       |        |      |      |   |
| Foreign country (if the mailing address i  |  |                                 |          |                    |   |   |  |  | if filin   | g joint | (v)   |          |        |       |        |      |      |   |
|  | ne for primary   |                                 |          | CI                 | Foreign<br>neck onl                                 | y one   | for spc                                | ouse (   |  | g joint |       |          | Noni   | resi  | dent   |      |      |   |
| Foreign country (if the mailing address in th | ne for primary   |                                 |          | Da                 | neck onl  | y one   | for spc                                | ouse (   |  |         |       |          | Noni   | resi  | dent   |      |      |   |
| Foreign country (if the mailing address in th | ne for primary t Nonresid  | dent                            |          | Da<br>res          | neck online Resident                                | y one<br>lent                                 | for spo                                | ouse (<br>Part-y   | ear re   | esiden  | t     |          | Noni   | resid | dent   |      |      |   |
| Foreign country (if the mailing address in th | to Nonresident to Non | dent                            |          | Da<br>res          | Residency   | y one<br>lent                                 | for spo                                | ouse (Part-y   | ear re   | esiden  | t to  |          | _      |       | dent   |      |      | _ |
| Foreign country (if the mailing address in th | to Nonresident to Non | dent - 1040)                    |          | Da<br>res          | neck online Residutes of sidency  Tradit            | y one lent                                    | for spo                                | ouse (Part-y   | ear re   | ruction | to s) | of this  | retu   | rn.   | _      |      |      | _ |
| Foreign country (if the mailing address in th | to Nonresident to Non | dent - 1040)                    |          | Da<br>res          | neck online Residutes of sidency  Tradit            | y one lent                                    | for spo                                | ouse (Part-y   | ear re   | ruction | to s) | of this  | retu   | rn.   | _      |      |      |   |
| Foreign country (if the mailing address in th | to Nonresident to Non | dent - 1040) SN                 | 27       | Da re:             | neck onl<br>Residency<br>ax Typ<br>Tradi            | y one lent                                    | for spo                                | ouse (Part-y   | ee inst<br>art wi  | ruction | to s) | of this  | retu   | rn.   | _      |      |      | 0 |
| Foreign country (if the mailing address in th | to Nonreside to Nonreside to Nonreside to Tred on the Ohio IT ifying widow(er)  Spouse's Somal tax base from income tax base from the Ohio IT ifying widow(er)   | dent - 1040) SN                 | ⇒ 27     | Da re:             | neck onl<br>Residency<br>ax Typ<br>Tradif           | y one ee - C tional (                         | for spo                                | Part-y   | ear ree insteart wirese. S   | ruction | to s) | of this  | retu   | rn.   | _      |      |      | 0 |
| Foreign country (if the mailing address in th | to Nonresident Nonreside | dent - 1040) SN ine 23 rom line |          | Da re:             | neck onl Residency  Tradii  Earn                    | y one lent  ee - C  tional the ed incomes for | for spo<br>heck of<br>ax bas<br>ome ta | puse ( Part-y  ne (see. St.  | ear re inst ee inst wii see. S   | ruction | to s) | of this  | retu   | rn.   | _      |      |      |   |
| Foreign country (if the mailing address in th | to Nonresident Nonreside | dent - 1040) SN ine 23 rom line |          | Da re:             | neck onl Residency  Tradii  Earn                    | y one lent  ee - C  tional the ed incomes for | for spo<br>heck of<br>ax bas<br>ome ta | puse ( Part-y  ne (see. St.  | ear re inst ee inst wii see. S   | ruction | to s) | of this  | retu   | rn.   | _      |      |      | 0 |
| Foreign country (if the mailing address in th | t Nonresident to Nonresident to Nonresident to Nonresident to IT if ying widow(er)  Spouse's Solution and tax base from I income tax base from I times tax rate or older to claim the stax rate or older to claim the stax rate in the stax rate or older to claim the stax rate of the stax r | dent 1040) SN ine 23 rom line   | it; limi | Da re:             | Residency  Tradi  Earn  nstruction                  | y one lent  ee - C  tional ti  ed inc         | for spo                                | puse (Part-y   | ee instee | ruction | to s) | of this  | retu   | rn.   | _      |      |      |   |
| Foreign country (if the mailing address in th | ne for primary t Nonresid to Vited on the Ohio IT ifying widow(er) Spouse's S nal tax base from Income tax base fr | sn ine 23 rom line              | it; limi | Da res  Ta  (see i | neck onl Residency  ax Typ Tradit  Earn  nstruction | y one  e - C  itional ti  ed inc              | for spo                                | puse ( Part-y  Part-y  Region (see St. | ear re inst e inst wir se. S1  | ruction | to s) | of this  | retu   | rn.   | _      |      |      |   |

Code

MM-DD-YY

## 2021 Ohio SD 100

### **School District Income Tax Return**



21020202

| SSN              | SD#  |       |   |
|------------------|--|-------|---|
| 6a. Amo          | unt from line 6 on page 1  | .6a.  |   |
|                  | ool district income tax withheld – Schedule of School District Withholding, part A, line 1  ude schedule and income statements)  | 7.    |   |
|                  | nated and extension payments (from Ohio SD 100ES and SD 40P), and credit rforward from last year's return  | 8.    |   |
| 9. <b>Ame</b>    | ended return only – amount previously paid with original and/or amended return   | 9.    |   |
| 10. <b>Tota</b>  | I school district income tax payments (add lines 7, 8 and 9)   | . 10. |   |
| 11. <u>Ame</u>   | ended return only – overpayment previously requested on original and/or amended return   | . 11. |   |
| 12. Line         | 10 minus line 11. Place a "-" in the box if negative   | . 12. |   |
|                  | 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. |   |
| 14. Inter        | est due on late payment of tax (see instructions)  | . 14. |   |
|                  | AL AMOUNT DUE (line 13 plus line 14). Include Ohio SD 40P (if original return) or Ohio SD 40XP nended return) and make check payable to "School District Income Tax"   | 15.   |   |
| 16. Ove          | payment (line 12 minus line 6a)  | . 16. |   |
| 17. <u>Ori</u> g | inal return only – amount of line 16 to be credited toward next year's school district income tax liability  | 17.   |   |
| 18. <b>REF</b>   | UND (line 16 minus line 17)YOUR REFUND ▶   | 18.   |   |
| <u>Traditio</u>  | nal 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. |   |
| 20. Busi         | ness income deduction add-back (from Ohio Schedule of Adjustments, line 11)  | . 20. |   |
| 21. Line         | 19 plus line 20. Place a "-" in the box if negative  | . 21. |   |
| 22. The          | portion of line 21 received while a nonresident of the school district entered above   | . 22  |   |
| on li            | ool district taxable income (line 21 minus line 22; if negative, enter zero). Enter here and ne 1 of this return   | . 23. |   |
|                  | Income Tax Base (lines 24 to 27)   |       |   |
| in m             | es and other compensation received while a resident of the school district and included odified adjusted gross income (see instructions)   | . 24. |   |
|                  | earnings from self-employment received while a resident of the school district and ded in modified adjusted gross income (see instructions). Place a "-" in the box if negative  | . 25. |   |
| 26. Fed          | eral conformity adjustments (see instructions). Place a "-" in the box if negative   | .26.  |   |
|                  | ool district taxable income (add lines 24, 25 and 26; if negative, enter zero). Enter here and ne 1 of this return   | . 27. |   |
| Primary Spouse   | Pre (required): I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge, the return and all enclosures are true, correct and complete.  signature Phone number  bate  k here to authorize your preparer to discuss this return with the Department.  sprinted name Phone number | If yo | ent of Taxation<br>182197<br>1 43218-2197<br><b>ded – Mail to:</b><br>ent of Taxation<br>182389 |

Preparer's TIN (PTIN)



## 2021 Schedule of School **District Withholding**

Use only black ink/UPPERCASE letters.



School District #

Complete a **separate** schedule for each SD 100 you file that reports school district withholding. Primary taxpayer's SSN

|          |                                    | ool district withholding in box 14 of the W-2 instead<br>appropriate fields and report the Ohio state wag |                                     |  |  |  |  |
|----------|------------------------------------|---|-------------------------------------|--|--|--|--|
| Part A - | Total Withholding                  |   |                                     |  |  |  |  |
|          |                                    | the school district entered above. Enter here and o   |                                     |  |  |  |  |
|          | <u>- W-2s</u>                      |   |                                     |  |  |  |  |
| 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        |  |  |  |  |
|          |                                    |   |                                     |  |  |  |  |
| 0 0/0    |                                    | Day 1. Warran time other communication  | Pay 2. Fadaral in agree to withheld |  |  |  |  |
| 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        |  |  |  |  |
|          |                                    |   |                                     |  |  |  |  |
| E D/C    | Day b. FIN                         | Box 1 - Wages, tips, other compensation   | Box 2 - Federal income tax withheld |  |  |  |  |
| 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   | <u>- 1099-Rs</u>                   |   |                                     |  |  |  |  |
| 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



Note: For amended school district return only

Primary taxpayer's SSN

|   | nd indicate that it is amended by<br>adjustments on your amended   |                 | ox at the top of page 1. You must inclu  | ıde this form and |
|---|--|-----------------|--|-------------------|
| Ohio income tax base (Traditional tax base  Business income dec (Traditional tax base  Wages and other cor (Earned income tax base  Net self-employment (Earned income tax base)  If the changes to your schooling tips on the next page as | only) duction add-back change only) mpensation change base only) income change base only) I district return are due to an ames well as the Ohio Individual and | School District | Filing status changed  Residency status changed  Senior citizen credit claimed  Other (describe the reason below)  1040, file your amended SD 100 at the noome tax instructions.  ry): |                   |
| E-mail address  |  | Telep           | hone 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.



# SD RE - Amended SD 100 Filing Tips



If your amended SD 100 results in tax due, you should <u>always</u> include an SD 40XP payment voucher with your payment. Do <u>not</u> 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 Option #2

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

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

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

<sup>\*\*</sup>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.

# **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.

| Lut on the dotted lines. Use only black ink.  |                      |   |
|---|----------------------|---|
| Ohio Universal Payment Coupon (OUPC)  School District Income Tax 441  |                      | School district number                                    |
| ID Type 01 Coupon Type 54   |                      | Using UPPERCASE letters, print the first three letters of |
| First name M.I. Last name  Address  |                      | the taxpayer's last name.                                 |
| City, State, ZIP code   |                      | Taxpayer's SSN  |
| Note: Pay online at tax.ohio.gov/pay  Make payment payable to: School District Income Tax  Mail to: Ohio Department of Taxation |                      |   |
| Mail to: Ohio Department of Taxation,<br>P.O. Box 182389, Columbus, OH 43218-2389   | Amount of Payment \$ | 0 0   |