

Do not staple or paper clip.

2023 Ohio SD 100

School District Income Tax Return



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

	SN (required)	✓ If deceased	Орог		314 (11 1111	ng jointly	y)		•	ii deci	eased	1					
First name			M.I.	Last r	name												
Spouse's first name (i	if filing jointly)		M.I.	Last r	name												
ddress line 1 (numbe	er and street)	or P.O. Box															
ddress line 2 (apartn	nent number,	suite number, etc.)															
ity						State	ZIF	code			Ohio	o cou	nty (fi	rst fou	ur lett	ers)	
oreign country (if the	mailing addre	ess is outside the U.S.)				Foreign	posta	al code									
Federal extensi	ion filers - che					Marr	ile, he	ad of h ng join ng sep	ouse tly	hold o			g sur		g spo	ouse	
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2023 Ohio SD 100

School District Income Tax Return



1. Ohio adjusted gross income (from Ohio IT 1040, line 3)	1.
2. Business income deduction add-back (from the Ohio Schedule of Adjustments, line 12)	2.
3. Modified adjusted gross income (line 1 plus line 2; if negative enter zero)	3.
4. Exemption amount (from Ohio IT 1040, line 4)	4.
5. Modified adjusted gross income less exemptions (line 3 minus line 4; if negative, enter zero)	5.
Residents of taxing school districts: Complete the applicable schedule(s) on page 3 to determine the and/or line 7 amounts. Full-year nonresidents of taxing school districts: Skip to line 11.	ne line 6
6. Total tax from traditional tax base districts (from line 29)	6
7. Total tax from earned income tax base districts (from line 41)	7.
8. School district income tax liability after credits (line 6 plus line 7)	8.
Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210)	9.
10. Total school district income tax liability before withholding or estimated payments (line 8 plus line 9)	10.
11. School district income tax withheld – Schedule of School District Withholding, part A, line 1 (include schedule and income statements)	11.
12. Estimated and extension payments, and credit carryforward from last year's returns	12.
13. <u>Amended return only</u> – amount previously paid with original and/or amended return	13.
14. Total school district income tax payments (add lines 11, 12, and 13)	14.
15. <u>Amended return only</u> – overpayment previously requested on original and/or amended return	15.
16. Line 14 minus line 15. Place a "-" in the box if negative	16.
If line 16 is MORE THAN line 10, go to line 20. OTHERWISE, continue to line 17.	
17. Tax due (line 10 minus line 16). If line 16 is negative, ignore the "-" and add line 16 to line 10	17.
18. Interest due on late payment of tax (see instructions)	10
	10.
 TOTAL AMOUNT DUE (line 17 plus line 18). Include the Ohio Universal Payment Coupon (OUPC) and make check payable to "School District Income Tax"AMOUNT AMOUNT AMOUNT	NT DUE ▶ 19.
20. Overpayment (line 16 minus line 10)	20.
21. Original return only – amount of line 20 to be credited toward next year's school district income tax	liability21.
22. REFUND (line 20 minus line 21)	EFUND ▶ 22.
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	If you owe \$1.00 or less, no payment is necessary. NO Payment Included – Mail to:
Spouse's signature Date	Ohio Department of Taxation P.O. Box 182197
	Columbus, OH 43218-2197
Preparer's printed name Phone number	Payment Included – Mail to: Ohio Department of Taxation
Authorize your preparer to Non-paid preparer PTIN: P	P.O. Box 182389 Columbus, OH 43218-2389

discuss this return

2023 Ohio SD 100

School District Income Tax Return





Traditional Tax Base Schedule

Iraditional Tax Base Schedule				
Complete this schedule for each traditional tax base school district in which you resided	I during the year	r, starting with Column A.	If you res	ided in more
than two traditional tax base school districts, complete additional copies of this page.				
	(4)			(D)

uiui	The traditional tax base solloof districts, complete addition	That copies of this	(A) School district #		(B) School district #
23.	Enter the portion of line 5 received while a resident of the school district above. If negative, enter zero 23.				
24.	Enter the lesser of line 5 or line 2324.				
25.	Enter the tax rate for the school district above (see instructions)	25.			
26.	School district tax (line 24 times line 25)	26.			
27.	Senior citizen credit (you must be 65 or older to claim this credit; limit \$50 per district)	27.			
28.	Tax after credits (line 26 minus line 27; if less than zero, enter zero)	28.			
29.	Sum of all line 28 amounts above as well as any additional Traditional Tax Base Schedules. Enter here and on line 6			29.	
Ear	ned Income Tax Base Schedule				
	nplete this schedule for each earned income tax base schore than two earned income tax base school districts, comp			ar, starting with Column	A. If you resided in
			(A)		(B)
			School district #		School district #
30.	Enter wages reported on your federal return and received while a resident of the school district above				
31.	Enter self-employment income reported on your federal return and received while a resident of the school district above. Place a "-" in the box if negative				
32.	Line 30 plus line 31. If negative, enter zero32.				
33.	Reserved for future use33.				
34.	Reserved for future use34.				
35.	Reserved for future use				
36.	Earned income school district tax base (see instructions)				
37.	Enter the tax rate for the school district above (see instructions)	37.			
38.	School district tax (line 36 times line 37)	38.			
	Senior citizen credit (you must be 65 or older to claim this credit; limit \$50 per district)				
40.	Tax after credits (line 38 minus line 39; if negative, zero)	40.			
41.	Sum of all line 40 amounts above as well as any additional Earned Income Tax Base Schedules. Enter here and on li			41.	



2023 Schedule of School District Withholding Use only black ink/UPPERCASE letters. Use whole dollars only.



Primary taxpayer's SSN

belongs enter or	s to the primary taxpa nly the first 8 digits. Co	yer, enter "P"; if the in omplete additional cop	1099-R forms only if they have school district withhouse statement belongs to the spouse, enter "S". If the ies of this schedule if necessary. Include copies of your yers will report school district withholding in box 14 of the	e Ohio ID number on a statement has 9 digits, income statements that show the school district
	- Total Withholding	Annual formation and formation	all a basis listing Fatabase and as list 44 for an OD	400
1. Iotai	of all school district in	icome tax withheid for	all school districts. Enter here and on line 11 of your SD	1001.
Part B	- W-2s			
1. P/S	School district #	Box b - EIN	Box 1 - Wages, tips, etc.	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	School district #	Box b - EIN	Box 1 - Wages, tips, etc.	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	School district #	Box b - EIN	Box 1 - Wages, tips, etc.	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	School district #	Box b - EIN	Box 1 - Wages, tips, etc.	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	School district #	Box b - EIN	Box 1 - Wages, tips, etc.	Box 2 - Federal income tax withheld
	Box 15 - Employer	s Ohio ID number	Box 18 - School district wages	Box 19 - School district tax
<u>Part C </u> 1. P/S	- 1099-Rs School district #	Payer's TIN	Box 1 - Gross distribution	Box 4 - Federal income tax withheld
/3	Solidor district #	T dyor o T iiv	25 0.000 4.04.04.011	25 253 di mosmo dax vidinolo
	Box 15 - Payer's O	hio number	Box 19 - School district distribution	Box 17 - School district tax

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.

Cut on the dotted lines. Use only black ink.

• 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.

Ohio Universal Payment Coupon (OUPC)	Tax Year 2023	School district number		
School District Income Tax 441	2023			
ID Type 01 Coupon Type 54		Using UPPERCASE letters, print the first three letters of		
First name M.I. Last name		the taxpayer's last name.		
Address				
City, State, ZIP code	1 0 1 3 1 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1	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.	A 4.5			
P.O. Box 182389, Columbus, OH 43218-2389	Amount of Payment \$	0.0		