

Do not staple or paper clip.

Maintain tax records for four years R.C. 5747.17



2023 Ohio SD 100 School District Income Tax Return



23020110

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

Due Date R.C. 5747.08(G)

Taxable year R.C. 5748.01(D)

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

R.C. 5703.057(A)

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

Federal extension filers - check here.

Filing Status - Check one (as reported on the Ohio IT 1040)

Single, head of household or qualifying surviving spouse

R.C. 5747.08(E)

Married filing jointly

Spouse's SSN

Married filing separately

Schedule of School District Residency

R.C. 5748.01(F)(1)

Enter the school district number of each school district in which you and/or your spouse (if filing jointly) resided during the year as well as the dates that you were a resident. If you and your spouse were both residents of a school district for the same time period, check both boxes. Use 9999 as the school district number for any portion of the year you were a nonresident of Ohio.

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Table with 5 rows for school district residency information, including columns for School district #, Non-taxing, Dates of residency, Primary, and Spouse.

Software vendors: Place 2D barcode in this location Do not place a box around the 2D barcode. The box is only here for placement purposes.

MM-DD-YY

2023 Ohio SD 100
School District Income Tax Return



SSN:

- 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. R.C. 5748.01(E)(1)(b)
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. R.C. 5748.01(E)(1)(a)
Residents of taxing school districts: Complete the applicable schedule(s) on page 3 to determine the line 6 and/or line 7 amounts. Full-year nonresidents of taxing school districts: Skip to line 11.
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.
9. 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. R.C. 5747.08(H)
12. Estimated and extension payments, and credit carryforward from last year's returns12. R.C. 5747.09(A)(1)
13. Amended return only – amount previously paid with original and/or amended return13. R.C. 5747.10 & R.C. 5747.11
14. Total school district income tax payments (add lines 11, 12, and 13)14.
15. Amended return only – overpayment previously requested on original and/or amended return.....15. R.C. 5747.10 & R.C. 5747.11
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) 18. R.C. 5747.08(G), R.C. 5747.15
19. 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 DUE ▶ 19.
20. Overpayment (line 16 minus line 10)20. R.C. 5747.01(R)
21. Original return only – amount of line 20 to be credited toward next year's school district income tax liability21. R.C. 5747.12
22. REFUND (line 20 minus line 21) YOUR REFUND ▶ 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 R.C. 5747.08 (F) Phone number R.C. 5703.25
Spouse's signature Date
Preparer's printed name R.C. 5747.08 (F) Phone number R.C. 5747.08 (J)

Authorize your preparer to discuss this return Non-paid preparer PTIN:

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

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SSN:

Traditional Tax Base Schedule

Complete this schedule for each traditional tax base school district in which you resided during the year, starting with Column A. If you resided in more than two traditional tax base school districts, complete additional copies of this page.

(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 23 24.

[R.C. 5748.01\(E\)\(1\)\(a\)](#)

25. Enter the tax rate for the school district above (see instructions) 25.

[R.C. 5748.02\(A\)](#)

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.

[R.C. 5748.06](#)

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.

Earned Income Tax Base Schedule

Complete this schedule for each earned income tax base school district in which you resided during the year, starting with Column A. If you resided in more than two earned income tax base school districts, complete additional copies of this page.

(A)
School district #

(B)
School district #

30. Enter wages reported on your federal return and received while a resident of the school district above 30.

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 31.

32. Line 30 plus line 31. If negative, enter zero 32.

33. Enter your federal deductions used in the calculation of federal adjusted gross income incurred while a resident of the school district above 33.

34. Enter your Ohio Schedule of Adjustments deductions (excluding the Business Income Deduction) incurred while a resident of the school district above 34.

35. Line 32 minus lines 33 and 34. If negative, enter zero 35.

36. Enter the lesser of line 3 or line 35 36.

[R.C. 5748.01\(E\)\(1\)\(b\)](#)

37. Enter the tax rate for the school district above (see instructions) 37.

[R.C. 5748.02\(A\)](#)

38. School district tax (line 36 times line 37) 38.

39. Senior citizen credit (you must be 65 or older to claim this credit; limit \$50 per district) 39.

[R.C. 5748.06](#)

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 line 7 41.