

Do not staple or paper clip.

Department of  
Taxation**2021 Ohio SD 100**  
**School District Income Tax Return**

21020110

[Due Date ORC 5747.08\(G\)](#)

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.

[ORC 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)

✓ If deceased

Spouse's SSN (if filing jointly)

✓ If deceased

School district #

[ORC 5703.057\(A\)](#)[ORC 5748](#)

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

Resident

Part-year resident

Nonresident

Dates of  
residency[ORC 5748.01 \(F\) \(1\)](#)

to

## Check only one for spouse (if filing jointly)

Resident

Part-year resident

Nonresident

Dates of  
residency

to

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

Single, head of household or qualifying widow(er)

Married filing jointly

[ORC 5747.08 \(E\)](#)

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.

Do not staple or paper clip.

1. School district taxable income: **Traditional tax base** from line 23**Earned income tax base** from line 27 ..... 1.[ORC 5748.01 \(E\) \(1\) \(a\) or \(b\)](#)

2. School district income tax liability: line 1 times tax rate

(see instructions for rate)..... 2.

[ORC 5748.02 \(A\)](#)3. Senior citizen credit (you must be 65 or older to claim this credit; **limit \$50 per return**)..... 3.[ORC 5748.06](#)

4. Line 2 minus line 3 (if negative, enter zero) ..... 4.

5. Interest penalty on underpayment of estimated tax (**include Ohio IT/SD 2210**) ..... 5.[ORC 5747.09 \(D & E\)](#)6. **Total school district income tax liability** before withholding or estimated payments (line 4 plus line 5).... 6.

**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



Code

2021 Ohio SD 100  
School District Income Tax Return



SSN

SD#

6a. Amount from line 6 on page 1 .....	6a.	<a href="#">See SD 100, line 6</a>
7. School district income tax withheld – Schedule of School District Withholding, part A, line 1 (include schedule and income statements) .....	7.	<a href="#">ORC 5747.08 (H)</a>
8. Estimated and extension payments (from Ohio SD 100ES and SD 40P), and credit carryforward from last year's return .....	8.	<a href="#">ORC 5747.09 (A) (1)</a>
9. <b>Amended return only</b> – amount previously paid with original and/or amended return .....	9.	<a href="#">ORC 5747.10 &amp; ORC 5747.11</a>
10. <b>Total school district income tax payments</b> (add lines 7, 8 and 9) .....	10.	
11. <b>Amended return only</b> – overpayment previously requested on original and/or amended return .....	11.	<a href="#">ORC 5747.10 &amp; ORC 5747.11</a>
12. Line 10 minus line 11. Place a "-" in the box if negative .....	12.	
<b>If line 12 is MORE THAN line 6a, go to line 16. OTHERWISE, continue to line 13.</b>		
13. Tax due (line 6a minus line 12). If line 12 is negative, ignore the "-" and add line 12 to line 6a. ....	13.	
14. Interest due on late payment of tax (see instructions) .....	14.	<a href="#">ORC 5747.08 (G), ORC 5747.15</a>
15. <b>TOTAL AMOUNT DUE</b> (line 13 plus line 14). <b>Include Ohio SD 40P</b> (if original return) or <b>Ohio SD 40XP</b> (if amended return) and make check payable to "School District Income Tax" .....	15.	<b>AMOUNT DUE ▶</b>
16. Overpayment (line 12 minus line 6a) .....	16.	<a href="#">ORC 5747.01 (R)</a>
17. <b>Original return only</b> – amount of line 16 to be credited toward next year's school district income tax liability ...	17.	<a href="#">ORC 5747.12</a>
18. <b>REFUND</b> (line 16 minus line 17) .....	18.	<b>YOUR REFUND ▶</b>
<b>Traditional Tax Base (lines 19 to 23)</b>		
19. Ohio IT 1040, line 3 minus Ohio IT 1040, line 4. Place a "-" in the box if negative .....	19.	<a href="#">ORC 5748.01 (E) (1) (a)</a>
20. Business income deduction add-back (from Ohio Schedule of Adjustments, line 11) .....	20.	<a href="#">ORC 5748.01 (E) (1) (a)</a>
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.	<a href="#">ORC 5748.01 (G) (1)</a>
23. School district taxable income (line 21 minus line 22; if negative, enter zero). Enter here and on line 1 of this return .....	23.	
<b>Earned Income Tax Base (lines 24 to 27)</b>		
24. Wages and other compensation received while a resident of the school district and included in modified adjusted gross income (see instructions) .....	24.	<a href="#">ORC 5748.01 (E) (1) (b)</a>
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.	<a href="#">ORC 5748.01 (E) (1) (b)</a>
26. Federal conformity adjustments (see instructions). Place a "-" in the box if negative .....	26.	<a href="#">ORC 5701.11 (B) (1)</a>
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.	

**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 [ORC 5747.08 \(F\)](#) Phone number \_\_\_\_\_  
▶ Spouse's signature \_\_\_\_\_ Date [ORC 5703.25](#)

Check here to authorize your preparer to discuss this return with the Department.

Preparer's printed name [ORC 5747.08 \(F\)](#) Phone number [ORC 5747.08 \(J\)](#)

Preparer's TIN (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