



Updated - Reporting 4-digit School District Identification Number on W-2s

NOTE: This updated tax alert reflects a revision to our original email issued in July of 2016. See revisions in red below.

The Ohio Department of Taxation (ODT) needs your help! Starting with the 2016 tax year (W-2s issued in January 2017), please list the four digit school district number along with the school district name in box 20 when reporting school district withholding.

Many localities have both a city income tax as well as a school district income tax. We have found that thousands of W-2 statements provided by employers each year list a city name twice with two different tax withholding amounts; one for city income tax withheld and one for school district income tax withheld. This has caused some individuals to mistakenly claim the wrong withholding amount on the return or add both withholding amounts together when filing their city and/or school district income tax returns.

To assist individual taxpayers (your employees) from making these errors, ODT is asking that you or your payroll service provider clearly distinguish between city and school district withholding reported on the W-2 forms by including the 4-digit school district identifier and district name.

Employer's state ID number	16 State wages, tips, etc	17 State income tax	18 Local wages, tips, etc	19 Local income tax	20 Locality name
52123567	14708.70	196.14	14708.70	220.63	GREENVILLE CITY IT
			14708.70	73.55	GREENVILLE CSD 1904

Because of the limited space in box 20, ODT will accept the 4-digit school district number in combination with an abbreviation of the school district name or the letters "SD" for "school district". Here are examples of acceptable methods:

SD 1904

1904 SD

GREEN 1904

1904 GREEN

GRE 1904

1904 GRE

Please explain to the employees receiving W-2s containing school district information that the four digit code is their Ohio school district tax jurisdiction.

Please visit tax.ohio.gov for additional information, example W-2s and a link to ***The Finder***, an online tool that provides the correct school district number for every school district in Ohio.

We appreciate your cooperation in helping improve the income tax filing experience for your employees.