

Do not staple or paper clip.



Department of Taxation

2020 Ohio SD 100 School District Income Tax Return



20020106

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.

Check here if this is an amended return. Include the Ohio SD RE. Do NOT include a copy of the previously filed return.

Check here if claiming an NOL carryback. Include Schedule IT NOL.

Primary taxpayer's SSN (required) If deceased Spouse's SSN (if filing jointly) If deceased School district # for this return (see instructions).

First name check box M.I. Last name check box SD#

Spouse's first name (only if married 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 table with columns for Resident, Part-year resident, Nonresident for both primary and spouse.

Filing Status and Tax Type table with options for Single, Married filing jointly, and Traditional tax base vs Earned income tax base.

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- 1. School district taxable income: Traditional tax base: Amount from line 23 on page 2. Earned income tax base: Amount from line 27 on page 2.
2. School district income tax liability: line 1 times tax rate (rates found in the instructions)
3. Senior citizen credit (you must be 65 or older to claim this credit; limit \$50 per return)
4. Line 2 minus line 3 (if less than zero, enter zero)
5. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210)
6. Total school district income tax liability before withholding or estimated payments (line 4 plus line 5)

Do not write in this area: for department use only.

MM-DD-YY Code

2020 Schedule of School District Withholding



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Use only black ink/UPPERCASE letters.

Complete a **separate** schedule for each SD 100 you file that reports school district withholding.

Primary taxpayer's SSN

School District #

List your and your spouse's (if filing jointly) W-2 and 1099-R forms **only if they have school district withholding**. Complete all fields for each form entered. Enter "P" in the "P/S" box if the form is the primary taxpayer's and enter "S" if it is the spouse's. Complete additional copies if necessary.

Important: On occasion, employers will report school district withholding in box 14 of the W-2 instead of the "local" boxes. In this case, enter the school district number and the withholding amount in the appropriate fields and report the Ohio state wages from box 16 as the school district wage amount.

Part A - Total Withholding

1. Total of all school district income tax withheld for the school district entered above. Enter here and on line 7 of your SD 100 1. 00

Part B - W-2s

<p>1. P/S Box b - EIN</p> <p style="margin-left: 40px;">Box 15 - Employer's Ohio ID number</p>	<p>Box 1 - Wages, tips, other compensation 00</p> <p>Box 18 - School district wages 00</p>	<p>Box 2 - Federal income tax withheld 00</p> <p>Box 19 - School district tax 00</p>
<p>2. P/S Box b - EIN</p> <p style="margin-left: 40px;">Box 15 - Employer's Ohio ID number</p>	<p>Box 1 - Wages, tips, other compensation 00</p> <p>Box 18 - School district wages 00</p>	<p>Box 2 - Federal income tax withheld 00</p> <p>Box 19 - School district tax 00</p>
<p>3. P/S Box b - EIN</p> <p style="margin-left: 40px;">Box 15 - Employer's Ohio ID number</p>	<p>Box 1 - Wages, tips, other compensation 00</p> <p>Box 18 - School district wages 00</p>	<p>Box 2 - Federal income tax withheld 00</p> <p>Box 19 - School district tax 00</p>
<p>4. P/S Box b - EIN</p> <p style="margin-left: 40px;">Box 15 - Employer's Ohio ID number</p>	<p>Box 1 - Wages, tips, other compensation 00</p> <p>Box 18 - School district wages 00</p>	<p>Box 2 - Federal income tax withheld 00</p> <p>Box 19 - School district tax 00</p>
<p>5. P/S Box b - EIN</p> <p style="margin-left: 40px;">Box 15 - Employer's Ohio ID number</p>	<p>Box 1 - Wages, tips, other compensation 00</p> <p>Box 18 - School district wages 00</p>	<p>Box 2 - Federal income tax withheld 00</p> <p>Box 19 - School district tax 00</p>

Part C - 1099-Rs

<p>1. P/S Payer's TIN</p> <p style="margin-left: 40px;">Box 15 - Payer's Ohio number</p>	<p>Box 1 - Gross distribution 00</p> <p>Box 19 - School district distribution 00</p>	<p>Box 4 - Federal income tax withheld 00</p> <p>Box 17 - School district tax 00</p>
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20290106

Tax Year 2020

SD RE

Ohio SD RE Reason and Explanation of Corrections

Note: For amended school district return only

Primary taxpayer's SSN

SSN input boxes

Complete the Ohio SD 100 (checking the amended return box) and include this form with documentation to support any adjustments to the line items on the return.

Reason(s):

- Reasons for corrections: Ohio income tax base change, Business income deduction add-back change, Wages and other compensation change, Net self-employment income change, Filing status changed, Residency status changed, Senior citizen credit claimed, Other (describe the reason below)

If the changes to your school district return are due to an amended Ohio IT 1040, file your amended SD 100 at the same time. See the filing tips on the next page as well as the Ohio Individual and School District Income tax instructions.

Detailed explanation of adjusted items (include additional sheet[s] if necessary):

Multiple horizontal lines for detailed explanation of adjusted items.

E-mail address Telephone 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.

Amended SD 100 Filing Tips

If your amended SD 100 results in tax due, you should **always** include an SD 40XP payment voucher with your payment. Do **not** 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

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

Option #2

- 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.**

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

**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.

For additional information, you can go to tax.ohio.gov for FAQs (located under the "Income - Amended Returns" topic).