

**2024 Ohio SD 100**  
**School District Income Tax Return**

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



24020189

**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☒ If federal extension filed

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

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

Spouse's SSN

Single, head of household or  
qualifying surviving spouse

Married filing jointly

Married filing separately

**Schedule of School District Residency**

Complete this schedule for each school district you and/or your spouse (if filing jointly) resided in during tax year 2024. If you and your spouse were both residents of a school district for the same time period, check both boxes. Enter "9999" as the school district number for any portion of the year you were a nonresident of Ohio. ODT provides a tool to calculate your "days as resident" and "residency factor" at [tax.ohio.gov/SDresidency](http://tax.ohio.gov/SDresidency).

School district #	Dates of residency (MM-DD)	Days as resident	Residency factor (days as resident / 366)	Primary	Spouse
	01 01 to				
School district #	Dates of residency (MM-DD)	Days as resident	Residency factor (days as resident / 366)	Primary	Spouse
	to				
School district #	Dates of residency (MM-DD)	Days as resident	Residency factor (days as resident / 366)	Primary	Spouse
	to				
School district #	Dates of residency (MM-DD)	Days as resident	Residency factor (days as resident / 366)	Primary	Spouse
	to				
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	to				
School district #	Dates of residency (MM-DD)	Days as resident	Residency factor (days as resident / 366)	Primary	Spouse
	to				

Do not staple or paper clip.

MM-DD-YY

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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 13)..... 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 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 39) .....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.
  12. Estimated and extension payments, and credit carryforward from last year's returns .....12.
  13. **Amended return only** – 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. **Amended return only** – 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) ..... 18.
  19. **TOTAL AMOUNT DUE** (line 17 plus line 18). Pay electronically at **tax.ohio.gov/pay** or include the Ohio Universal Payment Coupon (OUPC) and your check ..... **AMOUNT 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 liability .....21.

22. **REFUND** (line 20 minus line 21) ..... **YOUR REFUND ▶** 22.

**Sign Here (required):** I declare under penalties of perjury that this return or claim (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return and report.

▶ Primary signature \_\_\_\_\_ Phone number \_\_\_\_\_  
▶ Spouse's signature \_\_\_\_\_ Date \_\_\_\_\_  
Preparer's printed name \_\_\_\_\_ Phone number \_\_\_\_\_

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.

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 negative, 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 the portion of line 3 received while a resident of the school district above. If negative, enter zero .. 33.

34. Enter the lesser of line 32 or line 33 ..... 34.

35. Enter the tax rate for the school district above (see instructions) ..... 35.

36. School district tax (line 34 times line 35)..... 36.

37. Senior citizen credit (you must be 65 or older to claim this credit; limit \$50 per district) ..... 37.

38. Tax after credits (line 36 minus line 37; if negative, enter zero) ..... 38.

39. Sum of all line 38 amounts above as well as any additional Earned Income Tax Base Schedules. Enter here and on line 7 ..... 39.



# 2024 Schedule of School District Withholding

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



24360189

Primary taxpayer's SSN

List your and your spouse's (if filing jointly) W-2 and 1099-R forms **only if they have school district withholding**. In the "P/S" box, if the income statement belongs to the primary taxpayer, enter "P"; if the income statement belongs to the spouse, enter "S". If the Ohio ID number on a statement has 9 digits, enter only the first 8 digits. Complete additional copies of this schedule if necessary. Include copies of your income statements that show the school district withholding information. **Note:** On occasion, employers will report school district withholding in box 14 of the W-2 instead of the "local" boxes.

## Part A - Total Withholding

1. Total of all school district income tax withheld for all school districts. Enter here and on line 11 of your SD 100 ..... 1.

## 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

## Part C - 1099-Rs

1. P/S	School district #	Payer's TIN	Box 1 - Gross distribution	Box 4 - Federal income tax withheld
		Box 15 - Payer's Ohio 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.
- 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.

 **Cut on the dotted lines. Use only black ink.**

### **Ohio Universal Payment Coupon (OUPC)**

Return Payment

**School District Income Tax**      441

**ID Type**    01    **Coupon Type**      54

**Tax Year**

**School district  
number**

Using UPPERCASE letters,  
print the first three letters of  
the taxpayer's last name.

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,  
P.O. Box 182389, Columbus, OH 43218-2389

**Amount of  
Payment** → \$