

**2025 Ohio SD 100**
School District Income Tax Return

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



25020102

☐ **AMENDED RETURN** - Check here and include Ohio SD RE.☐ **NOL CARRYBACK** - Check here and include Schedule IT NOL.

Primary taxpayer's SSN (required)

Check if
deceased

Spouse's SSN (if filing jointly)

Check if
deceasedCheck 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 2025. 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 part of the year you were a nonresident of Ohio. You can use ODT's tool to calculate your "days as resident" and "residency factor" at tax.ohio.gov/SDresidency.

School district #	Dates of residency (MM-DD)	Days as resident	Residency factor (days as resident / 365)	Primary	Spouse
<input type="text"/>	01 01 to <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
School district #	Dates of residency (MM-DD)	Days as resident	Residency factor (days as resident / 365)	Primary	Spouse
<input type="text"/>	<input type="text"/> to <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
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<input type="text"/>	<input type="text"/> to <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
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<input type="text"/>	<input type="text"/> to <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>

MM-DD-YY

25020202

2025 SD 100 – page 2 of 3

25020302

Traditional Tax Base Schedule

(A)

(B)

28. Sum of all line 27 amounts above as well as any additional
Traditional Tax Base Schedules. Enter here and on line 6 28.

(A)

(B)

38. Sum of all line 37 amounts above as well as any additional
Earned Income Tax Base Schedules. Enter here and on line 7 38.



2025 Schedule of School District Withholding

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



25360102

Primary taxpayer's SSN

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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.

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Part B - W-2s

1. P/S	School district #	Box b - EIN	Box 1 - Wages, tips, etc.	Box 2 - Federal income tax withheld																													
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Part C - 1099-Rs

1. P/S	School district #	Payer's TIN	Box 1 - Gross distribution	Box 4 - Federal income tax withheld																													
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	Box 15 - Payer's Ohio number	Box 19 - School district distribution	Box 17 - School district tax																														
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Ohio Universal Payment Coupon (SD)

Include the coupon below with your Ohio school district income tax return payment or extension 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 an estimated payment.
- 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. 42 U.S.C. 405 and Ohio Revised Code sections 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

First name	M.I.	Last name
Address		
City, State, ZIP code		

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

Tax Year

2025

School district
number

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

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Taxpayer's SSN

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Amount of
Payment → \$

									00
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