

## Ohio School District Numbers

Below is an alphabetical list of all school districts in Ohio with their respective school district numbers. Enter the school district number for the district in which you lived for the majority of the tax year on your Ohio IT 1040. Full-year nonresidents of Ohio should enter 9999.

If you do not know the school district in which you live, use "The Finder" at [tax.ohio.gov/Finder](http://tax.ohio.gov/Finder). If you believe there is an error or have questions regarding The Finder, email [thefinderhelp@tax.ohio.gov](mailto:thefinderhelp@tax.ohio.gov).

**Bold print** indicates a school district with an income tax for the tax year. An asterisk (\*) indicates a school district with a newly enacted tax, or a change in rate or tax type. The tax rate for each district is listed as a four-digit decimal. Districts with a "T" use the traditional tax base. Districts with an "E" use the "earned income" tax base. If you were a resident of a taxing school district for any portion of the tax year, you may be required to file a school district income tax return, Ohio SD 100. For more information, see pages 56-57.

School District Name	SD #	Tax Rate	Tax Type	School District Name	SD #	Tax Rate	Tax Type
<b>A</b>				Beachwood CSD	1802	-	-
<b>Ada EVSD</b>	<b>3301</b>	<b>.0150</b>	<b>T</b>	Beaver LSD	1501	-	-
Adams County/Ohio Valley LSD	0101	-	-	Beavercreek CSD	2901	-	-
Adena LSD	7101	-	-	Bedford CSD	1803	-	-
Akron CSD	7701	-	-	Bellaire LSD	0702	-	-
Alexander LSD	0501	-	-	Bellbrook-Sugarcreek LSD	2905	-	-
Allen East LSD	0201	-	-	Bellefontaine CSD	4601	-	-
Alliance CSD	7601	-	-	<b>Bellevue CSD</b>	<b>3901</b>	<b>.0050</b>	<b>T</b>
<b>Amanda-Clearcreek LSD</b>	<b>2301</b>	<b>.0200</b>	<b>E</b>	Belpre CSD	8401	-	-
Amherst EVSD	4701	-	-	Benjamin Logan LSD	4602	-	-
<b>Anna LSD</b>	<b>7501</b>	<b>.0150</b>	<b>T</b>	Benton-Carroll-Salem LSD	6201	-	-
<b>Ansonia LSD</b>	<b>1901</b>	<b>.0175</b>	<b>T</b>	Berea CSD	1804	-	-
Anthony Wayne LSD	4801	-	-	<b>Berkshire LSD</b>	<b>2801</b>	<b>.0100</b>	<b>E</b>
<b>Antwerp LSD</b>	<b>6301</b>	<b>.0150</b>	<b>T</b>	<b>Berne Union LSD</b>	<b>2302</b>	<b>.0200</b>	<b>E</b>
<b>Arcadia LSD</b>	<b>3201</b>	<b>.0100</b>	<b>T</b>	<b>Bethel LSD</b>	<b>5501</b>	<b>.0075</b>	<b>E</b>
<b>Arcanum-Butler LSD</b>	<b>1902</b>	<b>.0150</b>	<b>T</b>	Bethel-Tate LSD	1302	-	-
Archbold Area LSD	2601	-	-	<b>Bexley CSD</b>	<b>2501</b>	<b>.0075</b>	<b>T</b>
<b>Arlington LSD</b>	<b>3202</b>	<b>.0175</b>	<b>T</b>	<b>Big Walnut LSD</b>	<b>2101</b>	<b>.0075</b>	<b>T</b>
Ashland CSD	0301	-	-	Black River LSD	5201	-	-
Ashtabula Area CSD	0401	-	-	<b>Blanchester LSD</b>	<b>1401</b>	<b>.0100</b>	<b>E</b>
<b>Athens CSD</b>	<b>0502</b>	<b>.0100</b>	<b>E</b>	<b>Bloom-Carroll LSD</b>	<b>2303</b>	<b>.0125</b>	<b>T</b>
Aurora CSD	6701	-	-	Bloomfield-Mespo LSD	7801	-	-
Austintown LSD	5001	-	-	Bloom-Vernon LSD	7301	-	-
Avon Lake CSD	4702	-	-	<b>Bluffton EVSD</b>	<b>0203</b>	<b>.0050</b>	<b>T</b>
Avon LSD	4703	-	-	Boardman LSD	5002	-	-
<b>Ayersville LSD</b>	<b>2001</b>	<b>.0100</b>	<b>T</b>	<b>Botkins LSD</b>	<b>7502</b>	<b>.0125</b>	<b>E</b>
<b>B</b>				<b>Bowling Green CSD</b>	<b>8701</b>	<b>.0050</b>	<b>T</b>
Barberton CSD	7702	-	-	<b>Bradford EVSD</b>	<b>5502</b>	<b>.0175</b>	<b>T</b>
Barnesville EVSD	0701	-	-	Brecksville-Broadview Heights CSD	1806	-	-
Batavia LSD	1301	-	-	Bridgeport EVSD	0703	-	-
Bath LSD	0202	-	-	Bright LSD	3601	-	-
Bay Village CSD	1801	-	-	Bristol LSD	7802	-	-

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**\*New tax/rate**

School District Name	SD #	Tax Rate	Tax Type	School District Name	SD #	Tax Rate	Tax Type
Brookfield LSD	7803	-	-	Clinton-Massie LSD	1402	-	-
Brooklyn CSD	1807	-	-	<b>Cloverleaf LSD</b>	<b>5204</b>	<b>.0100</b>	<b>E</b>
Brookville LSD	5701	-	-	<b>Clyde-Green Springs EVSD</b>	<b>7201</b>	<b>.0150</b>	<b>E</b>
Brown LSD	1001	-	-	<b>Coldwater EVSD</b>	<b>5402</b>	<b>.0050</b>	<b>T</b>
Brunswick CSD	5202	-	-	College Corner LSD	6801	-	-
<b>Bryan CSD</b>	<b>8601</b>	<b>.0100</b>	<b>T</b>	<b>Colonel Crawford LSD</b>	<b>1703</b>	<b>.0125</b>	<b>T</b>
Buckeye LSD (Ashtabula)	0402	-	-	Columbia LSD	4705	-	-
Buckeye LSD (Jefferson)	4101	-	-	<b>Columbiana EVSD</b>	<b>1502</b>	<b>.0100</b>	<b>T</b>
Buckeye LSD (Medina)	5203	-	-	Columbus CSD	2503	-	-
<b>Buckeye Central LSD</b>	<b>1701</b>	<b>.0150</b>	<b>T</b>	<b>Columbus Grove LSD</b>	<b>6901</b>	<b>.0100</b>	<b>T</b>
<b>Buckeye Valley LSD</b>	<b>2102</b>	<b>.0100</b>	<b>T</b>	Conneaut Area CSD	0403	-	-
Bucyrus CSD	1702	-	-	Conotton Valley Union LSD	3401	-	-
<b>C</b>				<b>Continental LSD</b>	<b>6902</b>	<b>.0100</b>	<b>T</b>
Caldwell EVSD	6101	-	-	Copley-Fairlawn CSD	7703	-	-
Cambridge CSD	3001	-	-	<b>Cory-Rawson LSD</b>	<b>3203</b>	<b>.0175</b>	<b>T</b>
Campbell CSD	5003	-	-	Coshocton CSD	1601	-	-
<b>Canal Winchester LSD</b>	<b>2502</b>	<b>.0075</b>	<b>T</b>	Coventry LSD	7704	-	-
Canfield LSD	5004	-	-	<b>Covington EVSD</b>	<b>5503</b>	<b>.0200</b>	<b>T</b>
Canton CSD	7602	-	-	<b>Crestline EVSD</b>	<b>1704</b>	<b>.0025</b>	<b>E</b>
Canton LSD	7603	-	-	<b>Crestview LSD (Columbiana)</b>	<b>1503</b>	<b>.0100</b>	<b>T</b>
Cardinal LSD	2802	-	-	Crestview LSD (Richland)	7002	-	-
<b>Cardington-Lincoln LSD</b>	<b>5901</b>	<b>.0075</b>	<b>E</b>	<b>Crestview LSD (Van Wert)</b>	<b>8101</b>	<b>.0100</b>	<b>T</b>
<b>Carey EVSD</b>	<b>8801</b>	<b>.0100</b>	<b>T</b>	Crestwood LSD	6702	-	-
<b>Carlisle LSD</b>	<b>8301</b>	<b>.0100</b>	<b>T</b>	Crooksville EVSD	6401	-	-
Carrollton EVSD	1002	-	-	Cuyahoga Falls CSD	7705	-	-
<b>Cedar Cliff LSD</b>	<b>2902</b>	<b>.0125</b>	<b>T</b>	Cuyahoga Heights LSD	1811	-	-
<b>Celina CSD</b>	<b>5401</b>	<b>.0100</b>	<b>E</b>	<b>D</b>			
<b>Centerburg LSD</b>	<b>4201</b>	<b>.0075</b>	<b>T</b>	<b>Dalton LSD</b>	<b>8502</b>	<b>.0075</b>	<b>T</b>
Centerville CSD	5702	-	-	Danbury LSD	6202	-	-
<b>Central LSD</b>	<b>2002</b>	<b>.0125</b>	<b>T</b>	<b>*Danville LSD</b>	<b>4202</b>	<b>.0175</b>	<b>T</b>
Chagrin Falls EVSD	1808	-	-	Dawson-Bryant LSD	4402	-	-
Champion LSD	7804	-	-	Dayton CSD	5703	-	-
Chardon LSD	2803	-	-	Deer Park Community CSD	3102	-	-
Chesapeake Union EVSD	4401	-	-	<b>Defiance CSD</b>	<b>2003</b>	<b>.0050</b>	<b>T</b>
Chillicothe CSD	7102	-	-	Delaware CSD	2103	-	-
<b>Chippewa LSD</b>	<b>8501</b>	<b>.0100</b>	<b>E</b>	<b>Delphos CSD</b>	<b>0204</b>	<b>.0050</b>	<b>T</b>
Cincinnati PSD	3101	-	-	Dover CSD	7902	-	-
<b>Circleville CSD</b>	<b>6501</b>	<b>.0075</b>	<b>E</b>	Dublin CSD	2513	-	-
Clark-Shawnee LSD	1207	-	-	<b>E</b>			
Clay LSD	7302	-	-	East Cleveland CSD	1812	-	-
Claymont CSD	7901	-	-	East Clinton LSD	1403	-	-
<b>Clear Fork Valley LSD</b>	<b>7001</b>	<b>.0100</b>	<b>E</b>	East Guernsey LSD	3002	-	-
Clearview LSD	4704	-	-	East Holmes LSD	3801	-	-
<b>Clermont-Northeastern LSD</b>	<b>1303</b>	<b>.0100</b>	<b>T</b>	East Knox LSD	4203	-	-
Cleveland Hts.-University				East Liverpool CSD	1504	-	-
Hts. CSD	1810	-	-	East Muskingum LSD	6001	-	-
Cleveland MSD	1809	-	-	<b>East Palestine CSD</b>	<b>1505</b>	<b>.0050</b>	<b>E</b>

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\*New tax/rate

School District Name	SD #	Tax Rate	Tax Type	School District Name	SD #	Tax Rate	Tax Type
Eastern LSD (Brown)	0801	-	-	<b>G</b>			
Eastern LSD (Meigs)	5301	-	-	Gahanna-Jefferson CSD	2506	-	-
Eastern LSD (Pike)	6601	-	-	Galion CSD	1705	-	-
<b>Eastwood LSD</b>	<b>8702</b>	<b>.0100</b>	<b>E</b>	Gallia County LSD	2701	-	-
<b>Eaton CSD</b>	<b>6803</b>	<b>.0150</b>	<b>T</b>	Gallipolis CSD	2702	-	-
<b>Edgerton LSD</b>	<b>8602</b>	<b>.0100</b>	<b>T</b>	Garaway LSD	7903	-	-
Edgewood CSD	0901	-	-	Garfield Heights CSD	1815	-	-
Edison LSD (Erie)	2201	-	-	<b>Geneva Area CSD</b>	<b>0404</b>	<b>.0125</b>	<b>E</b>
Edison LSD (Jefferson)	4102	-	-	Genoa Area LSD	6203	-	-
<b>Edon-Northwest LSD</b>	<b>8603</b>	<b>.0100</b>	<b>E</b>	Georgetown EVSD	0803	-	-
<b>Elgin LSD</b>	<b>5101</b>	<b>.0075</b>	<b>E</b>	<b>Gibsonburg EVSD</b>	<b>7203</b>	<b>.0100</b>	<b>E</b>
Elida LSD	0205	-	-	Girard CSD	7807	-	-
<b>Elmwood LSD</b>	<b>8703</b>	<b>.0125</b>	<b>T</b>	<b>Goshen LSD</b>	<b>1305</b>	<b>.0100</b>	<b>T</b>
Elyria CSD	4706	-	-	Graham LSD	1101	-	-
Euclid CSD	1813	-	-	Grand Valley LSD	0405	-	-
<b>Evergreen LSD</b>	<b>2602</b>	<b>.0150</b>	<b>T</b>	Grandview Heights CSD	2504	-	-
<b>F</b>				<b>Granville EVSD</b>	<b>4501</b>	<b>.0075</b>	<b>T</b>
<b>Fairbanks LSD</b>	<b>8001</b>	<b>.0100</b>	<b>T</b>	Green LSD (Scioto)	7303	-	-
<b>Fairborn CSD</b>	<b>2903</b>	<b>.0050</b>	<b>T</b>	Green LSD (Summit)	7707	-	-
Fairfield CSD	0902	-	-	<b>Green LSD (Wayne)</b>	<b>8503</b>	<b>.0050</b>	<b>E</b>
Fairfield LSD	3602	-	-	<b>Greeneview LSD</b>	<b>2904</b>	<b>.0100</b>	<b>T</b>
<b>Fairfield Union LSD</b>	<b>2304</b>	<b>.0200</b>	<b>T</b>	<b>Greenfield EVSD</b>	<b>3603</b>	<b>.0125</b>	<b>E</b>
Fairland LSD	4403	-	-	Greenon LSD	1201	-	-
<b>Fairlawn LSD</b>	<b>7503</b>	<b>.0075</b>	<b>T</b>	<b>Greenville CSD</b>	<b>1904</b>	<b>.0050</b>	<b>T</b>
Fairless LSD	7604	-	-	Groveport Madison LSD	2507	-	-
Fairport Harbor EVSD	4301	-	-	<b>H</b>			
Fairview Park CSD	1814	-	-	Hamilton CSD	0903	-	-
<b>Fayette LSD</b>	<b>2603</b>	<b>.0100</b>	<b>T</b>	Hamilton LSD	2505	-	-
Fayetteville-Perry LSD	0802	-	-	<b>Hardin-Houston LSD</b>	<b>7505</b>	<b>.0075</b>	<b>T</b>
Federal Hocking LSD	0503	-	-	<b>Hardin Northern LSD</b>	<b>3302</b>	<b>.0175</b>	<b>T</b>
Felicity-Franklin LSD	1304	-	-	Harrison Hills CSD	3402	-	-
Field LSD	6703	-	-	Heath CSD	4502	-	-
Findlay CSD	3204	-	-	<b>Hicksville EVSD</b>	<b>2004</b>	<b>.0150</b>	<b>T</b>
Finneytown LSD	3103	-	-	Highland LSD (Medina)	5205	-	-
Firelands LSD	4707	-	-	<b>Highland LSD (Morrow)</b>	<b>5902</b>	<b>.0050</b>	<b>T</b>
Forest Hills LSD	3104	-	-	Hilliard CSD	2510	-	-
Fort Frye LSD	8402	-	-	<b>Hillsboro CSD</b>	<b>3604</b>	<b>.0100</b>	<b>T</b>
<b>Fort Loramie LSD</b>	<b>7504</b>	<b>.0150</b>	<b>T</b>	<b>Hillsdale LSD</b>	<b>0302</b>	<b>.0125</b>	<b>E</b>
<b>Fort Recovery LSD</b>	<b>5406</b>	<b>.0150</b>	<b>T</b>	<b>Holgate LSD</b>	<b>3501</b>	<b>.0150</b>	<b>T</b>
Fostoria CSD	7402	-	-	<b>Hopewell-Loudon LSD</b>	<b>7403</b>	<b>.0050</b>	<b>E</b>
Franklin CSD	8304	-	-	Howland LSD	7808	-	-
Franklin LSD	6002	-	-	Hubbard EVSD	7809	-	-
<b>Franklin Monroe LSD</b>	<b>1903</b>	<b>.0075</b>	<b>T</b>	Huber Heights CSD	5715	-	-
Fredericktown LSD	4204	-	-	Hudson CSD	7708	-	-
<b>Fremont CSD</b>	<b>7202</b>	<b>.0125</b>	<b>T</b>	Huntington LSD	7103	-	-
Frontier LSD	8403	-	-	Huron CSD	2202	-	-

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<b>I</b>				<b>Liberty-Benton LSD</b>	<b>3205</b>	<b>.0075</b>	<b>T</b>
Independence LSD	1816	-	-	Licking Heights LSD	4505	-	-
Indian Creek LSD	4103	-	-	<b>Licking Valley LSD</b>	<b>4506</b>	<b>.0100</b>	<b>T</b>
Indian Hill EVSD	3106	-	-	Lima CSD	0206	-	-
Indian Lake LSD	4603	-	-	Lincolnview LSD	8102	-	-
Indian Valley LSD	7904	-	-	Lisbon EVSD	1507	-	-
Ironton CSD	4404	-	-	Little Miami LSD	8306	-	-
<b>J</b>				Lockland CSD	3107	-	-
<b>Jackson Center LSD</b>	<b>7506</b>	<b>.0150</b>	<b>E</b>	<b>Logan Elm LSD</b>	<b>6502</b>	<b>.0100</b>	<b>E</b>
Jackson CSD	4001	-	-	Logan-Hocking LSD	3701	-	-
Jackson LSD	7605	-	-	<b>London CSD</b>	<b>4903</b>	<b>.0100</b>	<b>T</b>
Jackson-Milton LSD	5005	-	-	Lorain CSD	4709	-	-
<b>James A. Garfield LSD</b>	<b>6704</b>	<b>.0150</b>	<b>E</b>	Lordstown LSD	7814	-	-
Jefferson Area LSD	0406	-	-	<b>Loudonville-Perrysville EVSD</b>	<b>0303</b>	<b>.0125</b>	<b>T</b>
<b>Jefferson LSD</b>	<b>4901</b>	<b>.0100</b>	<b>E</b>	Louisville CSD	7607	-	-
Jefferson Township LSD	5704	-	-	Loveland CSD	3108	-	-
<b>Jennings LSD</b>	<b>6903</b>	<b>.0075</b>	<b>T</b>	Lowellville LSD	5006	-	-
<b>Johnstown-Monroe LSD</b>	<b>4503</b>	<b>.0100</b>	<b>T</b>	Lucas LSD	7004	-	-
<b>Jonathan Alder LSD</b>	<b>4902</b>	<b>.0125</b>	<b>E</b>	Lynchburg-Clay LSD	3605	-	-
Joseph Badger LSD	7810	-	-	<b>M</b>			
<b>K</b>				Mad River LSD	5706	-	-
<b>Kalida LSD</b>	<b>6904</b>	<b>.0100</b>	<b>T</b>	Madeira CSD	3109	-	-
Kelleys Island LSD	2203	-	-	<b>Madison LSD (Butler)</b>	<b>0905</b>	<b>.0050</b>	<b>T</b>
Kenston LSD	2804	-	-	Madison LSD (Lake)	4303	-	-
Kent CSD	6705	-	-	Madison LSD (Richland)	7005	-	-
<b>Kenton CSD</b>	<b>3303</b>	<b>.0100</b>	<b>T</b>	<b>Madison-Plains LSD</b>	<b>4904</b>	<b>.0125</b>	<b>E</b>
Kettering CSD	5705	-	-	Manchester LSD (Adams)	0102	-	-
Keystone LSD	4708	-	-	Manchester LSD (Summit)	7706	-	-
Kings LSD	8303	-	-	Mansfield CSD	7006	-	-
Kirtland LSD	4302	-	-	Maple Heights CSD	1818	-	-
<b>L</b>				Mapleton LSD	0304	-	-
LaBrae LSD	7811	-	-	Maplewood LSD	7815	-	-
Lake LSD (Stark)	7606	-	-	Margaretta LSD	2204	-	-
Lake LSD (Wood)	8704	-	-	Mariemont CSD	3110	-	-
Lakeview LSD	7812	-	-	Marietta CSD	8404	-	-
Lakewood CSD	1817	-	-	Marion CSD	5102	-	-
Lakewood LSD	4504	-	-	<b>Marion LSD</b>	<b>5403</b>	<b>.0050</b>	<b>E</b>
Lakota LSD (Butler)	0904	-	-	Marlington LSD	7608	-	-
<b>Lakota LSD (Sandusky)</b>	<b>7204</b>	<b>.0150</b>	<b>T</b>	Martins Ferry CSD	0704	-	-
<b>Lancaster CSD</b>	<b>2305</b>	<b>.0150</b>	<b>E</b>	Marysville EVSD	8002	-	-
Lebanon CSD	8305	-	-	Mason CSD	8307	-	-
Leetonia EVSD	1506	-	-	Massillon CSD	7609	-	-
<b>Leipsic LSD</b>	<b>6905</b>	<b>.0075</b>	<b>T</b>	Mathews LSD	7806	-	-
Lexington LSD	7003	-	-	Maumee CSD	4802	-	-
Liberty LSD	7813	-	-	Mayfield CSD	1819	-	-
<b>Liberty Center LSD</b>	<b>3502</b>	<b>.0175</b>	<b>T</b>	Maysville LSD	6003	-	-
<b>Liberty Union-Thurston LSD</b>	<b>2306</b>	<b>.0175</b>	<b>T</b>	<b>McComb LSD</b>	<b>3206</b>	<b>.0150</b>	<b>T</b>

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McDonald LSD	7816	-	-	<b>Newton LSD</b>	<b>5506</b>	<b>.0175</b>	<b>T</b>
<b>Mechanicsburg EVSD</b>	<b>1102</b>	<b>.0150</b>	<b>T</b>	Niles CSD	7818	-	-
Medina CSD	5206	-	-	Noble LSD	6102	-	-
Meigs LSD	5302	-	-	Nordonia Hills CSD	7710	-	-
Mentor EVSD	4304	-	-	<b>North Baltimore LSD</b>	<b>8705</b>	<b>.0125</b>	<b>E</b>
<b>Miami East LSD</b>	<b>5504</b>	<b>.0175</b>	<b>E</b>	North Bass LSD	6205	-	-
Miami Trace LSD	2401	-	-	North Canton CSD	7611	-	-
Miamisburg CSD	5707	-	-	North Central LSD	8606	-	-
Middle Bass LSD	6204	-	-	North College Hill CSD	3112	-	-
Middletown CSD	0906	-	-	<b>North Fork LSD</b>	<b>4508</b>	<b>.0100</b>	<b>E</b>
Midview LSD	4710	-	-	North Olmsted CSD	1820	-	-
Milford EVSD	1306	-	-	North Ridgeville CSD	4711	-	-
<b>Millcreek-West Unity LSD</b>	<b>8604</b>	<b>.0100</b>	<b>T</b>	North Royalton CSD	1821	-	-
<b>Miller City-</b>				<b>North Union LSD</b>	<b>8003</b>	<b>.0100</b>	<b>T</b>
<b>New Cleveland LSD</b>	<b>6906</b>	<b>.0125</b>	<b>T</b>	<b>Northeastern LSD (Clark)</b>	<b>1203</b>	<b>.0100</b>	<b>E</b>
<b>Milton-Union EVSD</b>	<b>5505</b>	<b>.0125</b>	<b>E</b>	Northeastern LSD (Defiance)	2005	-	-
Minerva LSD	7610	-	-	Northern LSD	6403	-	-
Minford LSD	7304	-	-	Northmont CSD	5709	-	-
<b>Minster LSD</b>	<b>0601</b>	<b>.0100</b>	<b>T</b>	<b>Northmor LSD</b>	<b>5904</b>	<b>.0100</b>	<b>T</b>
<b>Mississinawa Valley LSD</b>	<b>1905</b>	<b>.0175</b>	<b>T</b>	<b>Northridge LSD (Licking)</b>	<b>4509</b>	<b>.0050</b>	<b>E</b>
Mogadore LSD	7709	-	-	Northridge LSD (Montgomery)	5710	-	-
<b>Mohawk LSD</b>	<b>8802</b>	<b>.0100</b>	<b>T</b>	Northwest LSD (Hamilton)	3113	-	-
Monroe LSD	0910	-	-	Northwest LSD (Scioto)	7306	-	-
<b>Monroeville LSD</b>	<b>3902</b>	<b>.0150</b>	<b>E</b>	<b>Northwest LSD (Stark)</b>	<b>7612</b>	<b>.0100</b>	<b>E</b>
<b>Montpelier EVSD</b>	<b>8605</b>	<b>.0125</b>	<b>E</b>	<b>Northwestern LSD (Clark)</b>	<b>1204</b>	<b>.0100</b>	<b>E</b>
Morgan LSD	5801	-	-	<b>Northwestern LSD (Wayne)</b>	<b>8505</b>	<b>.0125</b>	<b>T</b>
<b>*Mount Gilead EVSD</b>	<b>5903</b>	<b>.0075</b>	<b>T</b>	<b>Northwood LSD</b>	<b>8706</b>	<b>.0025</b>	<b>E</b>
Mount Healthy CSD	3111	-	-	<b>Norton CSD</b>	<b>7711</b>	<b>.0050</b>	<b>E</b>
Mount Vernon CSD	4205	-	-	<b>Norwalk CSD</b>	<b>3904</b>	<b>.0050</b>	<b>T</b>
<b>N</b>				<b>Norwayne LSD</b>	<b>8504</b>	<b>.0075</b>	<b>E</b>
Napoleon Area CSD	3503	-	-	Norwood CSD	3114	-	-
<b>National Trail LSD</b>	<b>6802</b>	<b>.0175</b>	<b>T</b>	<b>O</b>			
Nelsonville-York CSD	0504	-	-	Oak Hill Union LSD	4002	-	-
New Albany-Plain LSD	2508	-	-	Oak Hills LSD	3115	-	-
New Boston LSD	7305	-	-	Oakwood CSD	5711	-	-
<b>New Bremen LSD</b>	<b>0602</b>	<b>.0100</b>	<b>T</b>	<b>Oberlin CSD</b>	<b>4712</b>	<b>.0200</b>	<b>T</b>
<b>New Knoxville LSD</b>	<b>0603</b>	<b>.0125</b>	<b>T</b>	<b>Old Fort LSD</b>	<b>7405</b>	<b>.0100</b>	<b>T</b>
<b>New Lebanon LSD</b>	<b>5708</b>	<b>.0125</b>	<b>T</b>	Olentangy LSD	2104	-	-
New Lexington CSD	6402	-	-	Olmsted Falls CSD	1822	-	-
<b>New London LSD</b>	<b>3903</b>	<b>.0100</b>	<b>T</b>	Ontario LSD	7009	-	-
<b>New Miami LSD</b>	<b>0907</b>	<b>.0100</b>	<b>T</b>	Orange CSD	1823	-	-
New Philadelphia CSD	7906	-	-	Oregon CSD	4803	-	-
New Richmond EVSD	1307	-	-	Orrville CSD	8506	-	-
<b>New Riegel LSD</b>	<b>7404</b>	<b>.0150</b>	<b>T</b>	Osnaburg LSD	7613	-	-
<b>Newark CSD</b>	<b>4507</b>	<b>.0100</b>	<b>T</b>	<b>Otsego LSD</b>	<b>8707</b>	<b>.0100</b>	<b>T</b>
Newcomerstown EVSD	7905	-	-	Ottawa Hills LSD	4804	-	-
Newton Falls EVSD	7817	-	-	<b>Ottawa-Glandorf LSD</b>	<b>6907</b>	<b>.0150</b>	<b>T</b>

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\*New tax/rate

School District Name	SD #	Tax Rate	Tax Type	School District Name	SD #	Tax Rate	Tax Type
<b>Ottoville LSD</b>	<b>6908</b>	<b>.0075</b>	<b>T</b>	Rolling Hills LSD	3003	-	-
<b>P</b>				Rootstown LSD	6707	-	-
Painesville City LSD	4305	-	-	<b>Ross LSD</b>	<b>0908</b>	<b>.0125</b>	<b>E</b>
Paint Valley LSD	7104	-	-	Rossford EVSD	8709	-	-
<b>Pandora-Gilboa LSD</b>	<b>6909</b>	<b>.0175</b>	<b>T</b>	<b>Russia LSD</b>	<b>7507</b>	<b>.0075</b>	<b>T</b>
<b>Parkway LSD</b>	<b>5405</b>	<b>.0100</b>	<b>T</b>	<b>S</b>			
Parma CSD	1824	-	-	Salem CSD	1508	-	-
<b>Patrick Henry LSD</b>	<b>3504</b>	<b>.0175</b>	<b>T</b>	Sandusky CSD	2206	-	-
<b>Paulding EVSD</b>	<b>6302</b>	<b>.0100</b>	<b>T</b>	Sandy Valley LSD	7616	-	-
Perkins LSD	2205	-	-	Scioto Valley LSD	6602	-	-
Perry LSD (Allen)	0207	-	-	<b>Sebring LSD</b>	<b>5008</b>	<b>.0100</b>	<b>E</b>
Perry LSD (Lake)	4307	-	-	<b>Seneca East LSD</b>	<b>7406</b>	<b>.0100</b>	<b>T</b>
Perry LSD (Stark)	7614	-	-	Shadyside LSD	0705	-	-
<b>Perrysburg EVSD</b>	<b>8708</b>	<b>.0050</b>	<b>T</b>	Shaker Heights CSD	1827	-	-
<b>Pettisville LSD</b>	<b>2604</b>	<b>.0100</b>	<b>T</b>	Shawnee LSD	0208	-	-
<b>Pickerington LSD</b>	<b>2307</b>	<b>.0100</b>	<b>T</b>	Sheffield-Sheffield Lake CSD	4713	-	-
<b>Pike-Delta-York LSD</b>	<b>2605</b>	<b>.0100</b>	<b>T</b>	<b>Shelby CSD</b>	<b>7008</b>	<b>.0100</b>	<b>T</b>
<b>Piqua CSD</b>	<b>5507</b>	<b>.0125</b>	<b>T</b>	<b>Sidney CSD</b>	<b>7508</b>	<b>.0075</b>	<b>E</b>
Plain LSD	7615	-	-	Solon CSD	1828	-	-
<b>Pleasant LSD</b>	<b>5103</b>	<b>.0100</b>	<b>E</b>	<b>South Central LSD</b>	<b>3905</b>	<b>.0125</b>	<b>T</b>
<b>Plymouth-Shiloh LSD</b>	<b>7007</b>	<b>.0100</b>	<b>T</b>	South Euclid-Lyndhurst CSD	1829	-	-
Poland LSD	5007	-	-	South Point LSD	4406	-	-
Port Clinton CSD	6206	-	-	South Range LSD	5009	-	-
Portsmouth CSD	7307	-	-	Southeast LSD (Portage)	6708	-	-
<b>Preble Shawnee LSD</b>	<b>6804</b>	<b>.0175</b>	<b>T</b>	<b>Southeastern LSD (Clark)</b>	<b>1205</b>	<b>.0100</b>	<b>T</b>
Princeton CSD	3116	-	-	Southeastern LSD (Ross)	7105	-	-
Put-In-Bay LSD	6207	-	-	Southern LSD (Columbiana)	1509	-	-
Pymatuning Valley LSD	0407	-	-	Southern LSD (Meigs)	5303	-	-
<b>R</b>				Southern LSD (Perry)	6404	-	-
Ravenna CSD	6706	-	-	Southington LSD	7819	-	-
Reading Community CSD	3117	-	-	<b>Southwest LSD</b>	<b>3118</b>	<b>.0075</b>	<b>E</b>
Revere LSD	7712	-	-	<b>Southwest Licking LSD</b>	<b>4510</b>	<b>.0075</b>	<b>T</b>
<b>Reynoldsburg CSD</b>	<b>2509</b>	<b>.0050</b>	<b>T</b>	South-Western CSD	2511	-	-
Richmond Heights LSD	1825	-	-	<b>Spencerville LSD</b>	<b>0209</b>	<b>.0100</b>	<b>T</b>
<b>Ridgedale LSD</b>	<b>5104</b>	<b>.0100</b>	<b>E</b>	Springboro Community CSD	8302	-	-
<b>Ridgemont LSD</b>	<b>3304</b>	<b>.0175</b>	<b>T</b>	Springfield CSD	1206	-	-
Ridgewood LSD	1602	-	-	Springfield LSD (Lucas)	4805	-	-
Ripley Union Lewis				<b>Springfield LSD (Mahoning)</b>	<b>5010</b>	<b>.0100</b>	<b>T</b>
Huntington LSD	0804	-	-	Springfield LSD (Summit)	7713	-	-
Rittman EVSD	8507	-	-	St. Bernard-			
<b>River Valley LSD</b>	<b>5105</b>	<b>.0100</b>	<b>E</b>	Elmwood Place CSD	3119	-	-
River View LSD	1603	-	-	St. Clairsville-Richland CSD	0706	-	-
<b>Riverdale LSD</b>	<b>3305</b>	<b>.0100</b>	<b>T</b>	St. Henry Consolidated LSD	5407	-	-
Riverside LSD (Lake)	4306	-	-	<b>St. Marys CSD</b>	<b>0604</b>	<b>.0100</b>	<b>E</b>
<b>Riverside LSD (Logan)</b>	<b>4604</b>	<b>.0150</b>	<b>E</b>	Steubenville CSD	4104	-	-
Rock Hill LSD	4405	-	-	Stow-Munroe Falls CSD	7714	-	-
Rocky River CSD	1826	-	-	Strasburg-Franklin LSD	7907	-	-

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\*New tax/rate

School District Name	SD #	Tax Rate	Tax Type
Streetsboro CSD	6709	-	-
Strongsville CSD	1830	-	-
Struthers CSD	5011	-	-
<b>Stryker LSD</b>	<b>8607</b>	<b>.0150</b>	<b>T</b>
<b>Swanton LSD</b>	<b>2606</b>	<b>.0075</b>	<b>T</b>
Switzerland of Ohio LSD	5601	-	-
Sycamore Community CSD	3120	-	-
Sylvania Schools	4806	-	-
Symmes Valley LSD	4407	-	-
<b>T</b>			
<b>Talawanda CSD</b>	<b>0909</b>	<b>.0100</b>	<b>T</b>
Tallmadge CSD	7715	-	-
<b>Teays Valley LSD</b>	<b>6503</b>	<b>.0150</b>	<b>E</b>
Tecumseh LSD	1202	-	-
Three Rivers LSD	3121	-	-
Tiffin CSD	7407	-	-
Tipp City EVSD	5508	-	-
Toledo CSD	4807	-	-
Toronto CSD	4105	-	-
<b>Triad LSD</b>	<b>1103</b>	<b>.0150</b>	<b>T</b>
<b>Tri-County North LSD</b>	<b>6806</b>	<b>.0100</b>	<b>E</b>
Trimble LSD	0505	-	-
Tri-Valley LSD	6004	-	-
<b>Tri-Village LSD</b>	<b>1906</b>	<b>.0150</b>	<b>T</b>
<b>Triway LSD</b>	<b>8509</b>	<b>.0100</b>	<b>E</b>
Trotwood-Madison CSD	5712	-	-
<b>Troy CSD</b>	<b>5509</b>	<b>.0150</b>	<b>E</b>
Tuscarawas Valley LSD	7908	-	-
Tuslaw LSD	7617	-	-
<b>Twin Valley Community LSD</b>	<b>6805</b>	<b>.0150</b>	<b>T</b>
Twinsburg CSD	7716	-	-
<b>U</b>			
Union LSD	0707	-	-
<b>Union-Scioto LSD</b>	<b>7106</b>	<b>.0050</b>	<b>T</b>
<b>United LSD</b>	<b>1510</b>	<b>.0050</b>	<b>T</b>
Upper Arlington CSD	2512	-	-
<b>Upper Sandusky EVSD</b>	<b>8803</b>	<b>.0125</b>	<b>T</b>
<b>Upper Scioto Valley LSD</b>	<b>3306</b>	<b>.0050</b>	<b>T</b>
Urbana CSD	1104	-	-
<b>V</b>			
Valley LSD	7308	-	-
<b>Valley View LSD</b>	<b>5713</b>	<b>.0175</b>	<b>T</b>
<b>Van Buren LSD</b>	<b>3207</b>	<b>.0100</b>	<b>T</b>
<b>Van Wert CSD</b>	<b>8104</b>	<b>.0100</b>	<b>T</b>
Vandalia-Butler CSD	5714	-	-
<b>Vanlue LSD</b>	<b>3208</b>	<b>.0100</b>	<b>T</b>
Vermilion LSD	2207	-	-

School District Name	SD #	Tax Rate	Tax Type
<b>Versailles EVSD</b>	<b>1907</b>	<b>.0100</b>	<b>T</b>
Vinton County LSD	8201	-	-
<b>W</b>			
Wadsworth CSD	5207	-	-
<b>Walnut Township LSD</b>	<b>2308</b>	<b>.0175</b>	<b>E</b>
<b>Wapakoneta CSD</b>	<b>0605</b>	<b>.0075</b>	<b>T</b>
Warren CSD	7820	-	-
Warren LSD	8405	-	-
Warrensville Heights CSD	1831	-	-
<b>Washington Court House CSD</b>	<b>2402</b>	<b>.0100</b>	<b>E</b>
Washington LSD	4808	-	-
Washington-Nile LSD	7309	-	-
Waterloo LSD	6710	-	-
<b>Wauseon EVSD</b>	<b>2607</b>	<b>.0175</b>	<b>E</b>
Waverly CSD	6603	-	-
Wayne LSD	8308	-	-
<b>Wayne Trace LSD</b>	<b>6303</b>	<b>.0125</b>	<b>T</b>
Waynedale LSD	8508	-	-
<b>Waynesfield-Goshen LSD</b>	<b>0606</b>	<b>.0100</b>	<b>T</b>
Weathersfield LSD	7821	-	-
<b>Wellington EVSD</b>	<b>4715</b>	<b>.0100</b>	<b>T</b>
Wellston CSD	4003	-	-
Wellsville LSD	1511	-	-
West Branch LSD	5012	-	-
West Carrollton CSD	5716	-	-
West Clermont LSD	1308	-	-
West Geauga LSD	2807	-	-
West Holmes LSD	3802	-	-
<b>West Liberty-Salem LSD</b>	<b>1105</b>	<b>.0175</b>	<b>T</b>
West Muskingum LSD	6005	-	-
Western Brown LSD	0805	-	-
Western LSD	6604	-	-
<b>Western Reserve LSD (Huron)</b>	<b>3906</b>	<b>.0125</b>	<b>T</b>
Western Reserve LSD (Mahoning)	5013	-	-
Westerville CSD	2514	-	-
Westfall LSD	6504	-	-
Westlake CSD	1832	-	-
Wheelersburg LSD	7310	-	-
Whitehall CSD	2515	-	-
Wickliffe CSD	4308	-	-
<b>Willard CSD</b>	<b>3907</b>	<b>.0075</b>	<b>E</b>
Williamsburg LSD	1309	-	-
Willoughby-Eastlake CSD	4309	-	-
Wilmington CSD	1404	-	-
Windham EVSD	6711	-	-
Winton Woods CSD	3105	-	-

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\*New tax/rate

School District Name	SD #	Tax Rate	Tax Type
Wolf Creek LSD	8406	-	-
Woodmore LSD	7205	-	-
Woodridge LSD	7717	-	-
Wooster CSD	8510	-	-
Worthington CSD	2516	-	-
Wynford LSD	1706	-	-
<b>Wyoming CSD</b>	<b>3122</b>	<b>.0125</b>	<b>T</b>

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School District Name	SD #	Tax Rate	Tax Type
<b>XYZ</b>			
<b>Xenia Community CSD</b>	<b>2906</b>	<b>.0050</b>	<b>T</b>
<b>Yellow Springs EVSD</b>	<b>2907</b>	<b>.0200</b>	<b>T</b>
Youngstown CSD	5014	-	-
<b>Zane Trace LSD</b>	<b>7107</b>	<b>.0075</b>	<b>E</b>
Zanesville CSD	6006	-	-

\*New tax/rate

## General Information for the SD 100

### Who Must File a School District Income Tax Return?

Only Ohio residents who lived in a taxing school district during any portion of the year are subject to Ohio's school district income tax. Individuals who worked, but did not live, in a taxing school district are **not** subject to the district's income tax.

Not all school districts have an income tax. See pages 49-56 for a complete list of Ohio's school districts and their respective tax rates.

You must file an SD 100 if all of the following are true:

- You lived in a taxing school district for any portion of the tax year;
- You received income while living in the district; AND
- Based on that income, you have a school district income tax liability (SD 100, lines 25 or 35).

If you have a tax liability for more than one school district, you will file **only one** SD 100.

You may have a school district income tax liability even if you do **not** have an Ohio income tax liability. In that case, you **must** file both a school district income tax return and an Ohio income tax return.

**Note:** If you lived in a taxing school district and received income, the Department recommends you file an SD 100, even if you don't have a tax liability, to avoid delinquency billings.

See R.C. 5747.08.

### How Is the School District Income Tax Calculated?

School district income tax is levied based on one of the following methods:

The **traditional tax base** uses modified adjusted gross income (MAGI) less exemptions to calculate the school district income tax base. Traditional filers must complete lines 22-28 on the SD 100.

The **earned income tax base** is based on the taxpayer's "earned income" and must be calculated by completing lines 29-38 on the SD 100.

"Earned income" includes **only** the following items to the extent they are included in MAGI:

- Employee compensation such as wages, salaries and tips; AND
- Self-employment income from sole proprietorships and partnerships.

"Earned income" **does not** include items such as retirement income, interest, dividends, capital gains, and unemployment benefits.

For more information, see "What is Modified Adjusted Gross Income?" on page 8 and the worksheet on page 40.

See R.C. 5748.01(E)(1).

### How Do I Determine If I'm a Resident of a School District?

You are a resident of a school district if your primary residence is in that district. Your voter registration, driver's license, and vehicle registration can help determine your primary residence. If you lived in Ohio for any portion of the year, you were a resident of at least one school district. For information on how to determine your school district, see page 49. See also R.C. 5748.01(F)(1).

### How Do I Complete the Schedule of School District Residency?

Complete the schedule to provide school district residency information for the entire tax year, including any dates you lived outside Ohio or in a non-taxing school district. Use 9999 as the school district number for any portion of the year you were a nonresident of Ohio. You may need more than one entry for the same period of time if your and your spouse's dates of residency do