

Do not staple or paper clip.



Department of Taxation Rev. 10/18

2018 Ohio SD 100 School District Income Tax Return



Use only black ink and UPPERCASE letters.

File a separate Ohio SD 100 for each taxing school district in which you lived during the taxable year.

Check here if this is an amended return. Check here if this is a Net Operating Loss (NOL) carryback. Taxpayer's SSN (required) If deceased Spouse's SSN (if filing jointly) If deceased Enter school district # for this return (see instructions).

First name M.I. Last name

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

School District Residency - Check applicable box Full-year resident Part-year resident of SD# above Full-year nonresident of SD# above Enter date of nonresidency to

Check applicable box for spouse (only if married filing jointly) Full-year resident Part-year resident of SD# above Full-year nonresident of SD# above Enter date of nonresidency to

Filing Status - Check one (must match the Ohio IT 1040): Single, head of household or qualifying widow(er) Married filing jointly Married filing separately

Tax Type - Check one (for an explanation, see instructions) The school district for which this return is being filed is a(n): Traditional tax base school district. Earned income tax base school district.

Table with 6 rows for tax liability calculation. Columns include description, amount, and cents. Row 1: School district taxable income. Row 2: School district tax rate. Row 3: Senior citizen credit. Row 4: School district income tax liability. Row 5: Interest penalty on underpayment. Row 6: Total school district income tax liability.

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

Postmark date Code



Department of
Taxation
Rev. 10/18

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18020202

SSN SD#

- 6a. Amount from line 6 on page 1 6a.
- 7. School district income tax withheld. School district number on W-2(s) and/or 1099-R(s) must agree with the school district number on this return. Include W-2(s) and 1099-R(s) with the return 7.
- 8. Estimated (2018 Ohio SD 100ES) and extension (2018 Ohio SD 40P) payments and credit carryforward from previous year return 8.
- 9. **Amended return only** – amount previously paid with original and/or amended return 9.
- 10. **Total school district income tax payments** (add lines 7, 8 and 9) 10.
- 11. **Amended return only** – overpayment previously requested on original and/or amended return 11.
- 12. Line 10 minus line 11. Place a “-” in the box at the right if the amount is less than zero 12.

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
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If line 12 is MORE THAN line 6a, go to line 16. OTHERWISE, continue to line 13.

- 13. Tax liability (line 6a minus line 12). If line 12 is negative, ignore the “-” and add line 12 to line 6a 13.
- 14. Interest and penalty due on late filing or late payment of tax (see instructions) 14.
- 15. **TOTAL AMOUNT DUE** (line 13 plus line 14). **Include Ohio SD 40P (if original return) or Ohio SD 40XP (if amended return) and make check payable to “School District Income Tax”** **AMOUNT DUE** ▶ 15.
- 16. Overpayment (line 12 minus line 6a) 16.
- 17. **Original return only** – amount of line 16 to be credited toward 2019 school district income tax liability 17.
- 18. **REFUND** (line 16 minus line 17) **YOUR REFUND** ▶ 18.

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Schedule A – Traditional Tax Base School District Amounts (see instructions)

Complete this schedule **only** if filing a traditional tax base school district return.

- 19. Ohio income tax base (Ohio IT 1040, line 3 minus Ohio IT 1040, line 4). Place a “-” in the box at the right if the amount is less than zero 19.
- 20. Business income deduction add-back (from Ohio Schedule A, line 11) 20.
- 21. Total traditional tax base school district income (line 19 plus line 20). Place a “-” in the box at the right if the amount is less than zero 21.
- 22. The amount from line 21, if any, that you earned while **not** a resident of the school district whose number you entered on this return 22.
- 23. School district taxable income (line 21 minus line 22; if less than zero, enter zero). Enter here and on line 1 of this return 23.

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Schedule B – Earned Income Tax Base School District Amounts (see instructions)

Complete this schedule **only** if filing an earned income tax base school district return.

- 24. Wages and other compensation earned while a resident of the school district and included in Ohio adjusted gross income 24.
- 25. Net earnings from self-employment earned while a resident of the school district and included in Ohio adjusted gross income 25.
- 26. Federal conformity adjustments (see instructions) 26.
- 27. School district taxable income (add lines 24, 25 and 26; if less than zero, enter zero). Enter here and on line 1 of this return 27.

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Sign Here (required): I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return and all enclosures are true, correct and complete.

▶ Your signature _____ Phone Number _____
 ▶ Spouse's signature _____ Date (MM/DD/YY) _____

Check here to authorize your preparer to discuss this return with Taxation.

Preparer's printed name _____
 Phone number _____ Preparer's TIN (PTIN) P

**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:
 School District Income Tax
 P.O. Box 182197
 Columbus, OH 43218-2197
Payment Included – Mail to:
 School District Income Tax
 P.O. Box 182389
 Columbus, OH 43218-2389