

Do not staple or paper clip.



Department of Taxation

# 2021 Ohio SD 100 School District Income Tax Return



21020106

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.

**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 School district #

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

**Residency Status** - Check only one for primary: Resident, Part-year resident, Nonresident. Check only one for spouse (if filing jointly): Resident, Part-year resident, Nonresident. Dates of residency to

**Filing Status** - Check one (as reported on the Ohio IT 1040): Single, head of household or qualifying widow(er); Married filing jointly; Married filing separately. **Tax Type** - Check one (see instructions): Traditional tax base; Earned income tax base.

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

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

MM-DD-YY Code

# 2021 Ohio SD 100

## School District Income Tax Return



21020206

SSN  SD#

6a. Amount from line 6 on page 1 .....	6a.	<input style="width: 100%;" type="text"/>	<input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/>
7. School district income tax withheld – Schedule of School District Withholding, part A, line 1 (include schedule and income statements).....	7.	<input style="width: 100%;" type="text"/>	<input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/>
8. Estimated and extension payments (from Ohio SD 100ES and SD 40P), and credit carryforward from last year's return .....	8.	<input style="width: 100%;" type="text"/>	<input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/>
9. <b>Amended return only</b> – amount previously paid with original and/or amended return .....	9.	<input style="width: 100%;" type="text"/>	<input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/>
10. <b>Total school district income tax payments</b> (add lines 7, 8 and 9).....	10.	<input style="width: 100%;" type="text"/>	<input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/>
11. <b>Amended return only</b> – overpayment previously requested on original and/or amended return.....	11.	<input style="width: 100%;" type="text"/>	<input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/>
12. Line 10 minus line 11. Place a "-" in the box if negative .....	12.	<input style="width: 100%;" type="text"/>	<input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/>
<b>If line 12 is MORE THAN line 6a, go to line 16. OTHERWISE, continue to line 13.</b>			
13. Tax due (line 6a minus line 12). If line 12 is negative, ignore the "-" and add line 12 to line 6a.....	13.	<input style="width: 100%;" type="text"/>	<input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/>
14. Interest due on late payment of tax (see instructions).....	14.	<input style="width: 100%;" type="text"/>	<input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/>
15. <b>TOTAL AMOUNT DUE</b> (line 13 plus line 14). <b>Include Ohio SD 40P</b> (if original return) or <b>Ohio SD 40XP</b> (if amended return) and make check payable to "School District Income Tax" .....	15.	<input style="width: 100%;" type="text"/>	<input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/>
16. Overpayment (line 12 minus line 6a) .....	16.	<input style="width: 100%;" type="text"/>	<input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/>
17. <b>Original return only</b> – amount of line 16 to be credited toward next year's school district income tax liability... 17.	17.	<input style="width: 100%;" type="text"/>	<input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/>
18. <b>REFUND</b> (line 16 minus line 17).....	18.	<input style="width: 100%;" type="text"/>	<input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/>
<b>Traditional Tax Base (lines 19 to 23)</b>			
19. Ohio IT 1040, line 3 minus Ohio IT 1040, line 4. Place a "-" in the box if negative .....	19.	<input style="width: 100%;" type="text"/>	<input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/>
20. Business income deduction add-back (from Ohio Schedule of Adjustments, line 11) .....	20.	<input style="width: 100%;" type="text"/>	<input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/>
21. Line 19 plus line 20. Place a "-" in the box if negative.....	21.	<input style="width: 100%;" type="text"/>	<input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/>
22. The portion of line 21 received while a nonresident of the school district entered above .....	22.	<input style="width: 100%;" type="text"/>	<input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/>
23. School district taxable income (line 21 minus line 22; if negative, enter zero). Enter here and on line 1 of this return.....	23.	<input style="width: 100%;" type="text"/>	<input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/>
<b>Earned Income Tax Base (lines 24 to 27)</b>			
24. Wages and other compensation received while a resident of the school district and included in modified adjusted gross income (see instructions) .....	24.	<input style="width: 100%;" type="text"/>	<input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/>
25. Net earnings from self-employment received while a resident of the school district and included in modified adjusted gross income (see instructions). Place a "-" in the box if negative ..	25.	<input style="width: 100%;" type="text"/>	<input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/>
26. Federal conformity adjustments (see instructions). Place a "-" in the box if negative .....	26.	<input style="width: 100%;" type="text"/>	<input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/>
27. School district taxable income (add lines 24, 25 and 26; if negative, enter zero). Enter here and on line 1 of this return.....	27.	<input style="width: 100%;" type="text"/>	<input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/>

**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.

▶ Primary signature \_\_\_\_\_ Phone number

▶ Spouse's signature \_\_\_\_\_ Date

Check here to authorize your preparer to discuss this return with the Department.

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:**  
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

2021 Schedule of School District Withholding



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. Enter "P" in the "P/S" box if the form is the primary taxpayer's and enter "S" if it is the spouse's. If the Ohio ID number on a statement has 9 digits, enter only the first 8 digits. Complete additional copies if necessary. Place state copies of your income statements after the last page of your return.

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.

Part B - W-2s

Form for Part B - W-2s, containing 5 rows of input fields for EIN, Ohio ID number, wages, taxes, and school district wages.

Part C - 1099-Rs

Form for Part C - 1099-Rs, containing 1 row of input fields for Payer's TIN, Ohio number, gross distribution, school district distribution, and taxes.



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# 2021 Ohio SD 40P

Include the voucher below with your payment for your **ORIGINAL** 2021 school district income tax return.

## Important

- Make payment payable to: School District Income Tax
- Include the tax year, the last four digits of your SSN, and the school district number on the "Memo" line of your payment.
- Do not send cash.
- Do not use this voucher to make a payment for an amended school district income tax return. Use Ohio SD 40XP.
- Do not use this voucher to make a payment for an Ohio income tax return. Use Ohio IT 40P for an original Ohio income tax return. Use Ohio IT 40XP for an amended Ohio 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](http://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.

# ORIGINAL PAYMENT

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

## OHIO SD 40P

### Original School District Income Tax Payment Voucher

First name	M.I.	Last name		
Spouse's first name (only if joint filing)			M.I.	Last name
Address				
City, State, ZIP code				

**Make payment payable to:** School District Income Tax  
**Mail to:** Ohio Department of Taxation,  
P.O. Box 182389, Columbus, OH 43218-2389

Tax Year

2021

- Do **NOT** send cash
- Do **NOT** fold, staple, or paper clip

School district number



Use UPPERCASE letters to print the first three letters of

Taxpayer's last name

Spouse's last name (only if joint filing)

Taxpayer's SSN

Spouse's SSN (only if joint filing)

Amount of Payment



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0521 5 000000000 0

508