

Staple attachments here. Do not staple check.



SD 100E
Rev. 12/15

School District Estate Income Tax Return

For period beginning _____, 20____, and ending _____, 20____.

Name of estate	
Name of fiduciary and title	
Address of fiduciary	
City, state, ZIP code	
Federal employer identification number for estate	Social Security number of decedent
Decedent's school district of residence	School district number (see general instructions on page 2)

Amended Return

Final Return

Due date: See "When Is SD 100E Due?" on page 2.

Make your check payable to School District Income Tax and enclose voucher SD 40EP (see page 3).

Instructions are on page 2 of the return.

If you have an extension of time to file federal form 1041, please staple to this return either a copy of the federal extension form or the federal extension number.

1. Ohio taxable income (Ohio IT 1041, line 3)	1.	00
2. School district income tax rate (see general instructions on page 2).....	2.	%
3. School district income tax (line 1 times line 2) and other payments, if any.....	3.	00
4. Interest and penalty on late-paid tax and/or late-filed return and interest penalty on underpayment of estimated income tax. Check <input type="checkbox"/> if Ohio IT/SD 2210 is included (may be required; see line instructions on page 2).....	4.	00
5. Line 3 plus line 4	5.	00
6. Estimated payments, extension payments and W-2 withholding, net of refunds, if any, previously received. Attach W-2s. Note: If the amount on this line is greater than the amount on line 5, skip to line 8	6.	00
7. Amount due (if line 6 is less than line 5, subtract line 6 from line 5 and enter here). Make your check payable to School District Income Tax and enclose (but do not attach) voucher SD 40EP (see page 3)	7.	00
8. Refund (if line 5 is less than line 6, subtract line 5 from line 6 and enter here)	8.	00

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.

Fiduciary's signature	Date (MM/DD/YYYY)
Preparer's name (please print and see note on page 2)	Phone number

Do you authorize your preparer to contact us regarding this return? Yes No

Mail to:
Ohio Department of Taxation
Attn: Personal and School District Income Tax Technical
4485 Northland Ridge Blvd.
Columbus, OH 43229-6596

General Instructions for Filing SD 100E

What Estates Are Required To File SD 100E?

If at the time of death the decedent was a resident of a school district with a “traditional” income tax base and if the estate is required to file an Ohio Fiduciary Income Tax Return, Ohio IT 1041, then the fiduciary of the estate must file a School District Estate Income Tax Return, SD 100E, for the estate’s taxable year.

What School Districts Impose School District Tax on Estates?

Estates in “traditional” income tax base districts must file and pay school district income tax on their income. Estates in “earned income” tax base districts do not have to file and pay school district income tax on their income. Click on the appropriate link to view school districts with an income tax and applicable tax rates.

[2010 school district tax rates](#) [2013 school district tax rates](#)

[2011 school district tax rates](#) [2014 school district tax rates](#)

[2012 school district tax rates](#) [2015 school district tax rates](#)

When Is SD 100E Due?

The fiduciary should file SD 100E and pay any tax due on or before the 15th day of the fourth month following the close of the estate’s taxable year. However, if the estate has an extension of time to file federal form 1041, the estate has the same extension of time to file the school district income tax return, SD 100E.

Note: An extension of time to file is not an extension of time to pay. By the 15th day of the fourth month following the close of the estate’s taxable year, the estate must pay all school district income tax due. To make an extension payment, the estate should send in the payment along with a school district estate income tax payment voucher (SD 40EP) for the appropriate taxable year, which is available on page 3.

Note: If the 15th day of the fourth month following the close of the taxable year is a weekend or holiday, then the return and payment are due on the next business day.

What Period Is To Be Reflected on SD 100E?

Use the same period of time as shown on IRS form 1041 and on Ohio IT 1041.

Is This Your Final Return?

If this is your final return, please check the box on page 1 of this return.

What if I Need to Correct My Estate Return After I File?

You may make any change or correction to your already filed return by filing another Estate Income Tax Return, SD 100E, with corrected figures and checking the “Amended Return” box. To speed up the processing of your amended return:

- Attach a copy of your original return; AND
- Attach a copy of any cancelled checks used as payment on the originally filed return.

You can obtain SD 100E from our Web site at tax.ohio.gov.

If the fiduciary amends the Federal Fiduciary Income Tax Return or if the fiduciary is audited by the IRS, the fiduciary must file an amended SD 100E within 60 days of the final determination of the federal change.

Caution: The IRS tells us when it makes changes to tax returns. To avoid penalties, be sure to file the amended SD 100E return within 60 days of the final determination of the federal change.

What If I Have Other Questions About This Return?

Contact us via our Web site at tax.ohio.gov or call us at 1-800-282-1780.

Line Instructions for Filing SD 100E

Line 2 School district tax rates. Click on the appropriate link below to view the year-specific tax rates that apply.

[2010 school district tax rates](#) [2013 school district tax rates](#)

[2011 school district tax rates](#) [2014 school district tax rates](#)

[2012 school district tax rates](#) [2015 school district tax rates](#)

Line 4 If you file your return after the unextended due date and you paid and/or will pay any tax after the unextended due date, you owe interest unless the refund, if any, shown on line 8 is greater than any tax you paid after the unextended due date. Interest is due on late-paid tax even if the IRS has granted you a filing extension. For a listing of each year’s interest rate, visit our Web site at tax.ohio.gov and click on “Professionals” and then click on “Interest Rates.” Interest is due on all tax that you paid and/or will pay after the unextended due date.

Ohio law requires that the estate pay an interest penalty if the tax due, net of (i) withholding and (ii) timely paid estimates, is \$500 or more. However, some exceptions may apply. Use Ohio IT/SD 2210 to compute the interest penalty and to see if any of the exceptions apply.

Procedure for Preparer’s Name

The Ohio Department of Taxation follows IRS Notice 2004-54, which provides for alternative preparer signature procedures for federal income tax paper returns that paid practitioners prepare on behalf of their clients. Paid preparers can follow those same procedures with respect to the following Ohio paper returns: individual income tax, school district income tax, withholding tax (employer and pass-through entity) and corporation franchise tax. See Ohio Revised Code sections 5703.262(B) and 5747.08(F).

Exception: The paid preparer should print his/her name on the form if the taxpayer checks “Yes” to the question, “Do you authorize your preparer to contact us regarding this return?”

Federal Privacy Act Notice

Because we require you to provide us with the decedent’s Social Security account number, the *Federal Privacy Act of 1974* requires us to inform you that your providing us the decedent’s Social Security number is mandatory. Ohio Revised Code sections 5703.05, 5703.057 and 5747.08 authorize us to request this information. We need the decedent’s Social Security number in order to administer this tax.

