

Staple attachments here. Do not staple check.



Department of Taxation



10211411

SD 100E Rev. 12/18

### 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                   |   |
| FEIN for estate                         | SSN of decedent                                     |
| Decedent's school district of residence | School district number (see instructions on page 2) |

- Amended Return
- Final Return

## Instructions are on page 2 of the return.

If you have an extension of time to file the federal 1041, 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 instructions on page 2).....   | 2. | %                   |    |
| 3. School district income tax (line 1 times line 2).....   | 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 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. Include W-2s. <b>Note:</b> 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 include voucher SD 40EP (see page 3) .....  | 7. | <b>AMOUNT DUE ▶</b> | 00 |
| 8. Refund (if line 5 is less than line 6, subtract line 5 from line 6 and enter here) .....  | 8. | <b>REFUND ▶</b>     | 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/YY) |
| Preparer's name (print and see note on page 2) | Phone number    |

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

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

## 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. Available on our website at [tax.ohio.gov](http://tax.ohio.gov).

[2013 school district tax rates](#)      [2016 school district tax rates](#)

[2014 school district tax rates](#)      [2017 school district tax rates](#)

[2015 school district tax rates](#)      [2018 school district tax rates](#)

### What is the “Traditional” Tax Base?

For purposes of school district estate tax, the “traditional” tax base is the estate’s Ohio taxable income, found on line 3 of the Ohio IT 1041.

### When Is SD 100E Due?

The fiduciary should file SD 100E and pay any tax due on or before April 15<sup>th</sup>. However, if the estate has an extension of time to file the federal 1041, the estate has the same extension of time to file the school district income tax return, SD 100E.

**Note:** If April 15<sup>th</sup> is a weekend or holiday, then the return and payment are due on the next business day.

**Note:** An extension of time to file is not an extension of time to pay. By April 15<sup>th</sup>, 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.

### What Period Is To Be Reflected on SD 100E?

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

### Is This Your Final Return?

If this is your final return, 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:

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

You can obtain SD 100E from our website at [tax.ohio.gov](http://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.

## Line Instructions for Filing SD 100E

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

Click the appropriate link above to view the tax rates that apply to the year reported on this return. Find and enter the rate listed for the school district number reported on this return.

**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](http://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.

Estates that have a tax liability on line 3 of more than \$500 may owe an interest penalty for the underpayment of estimated taxes. Use form Ohio IT/SD 2210 to determine if the penalty is due and to calculate the penalty. This form is available on our website at [tax.ohio.gov](http://tax.ohio.gov).

### 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 preparers prepare on behalf of their clients. 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 the box authorizing the preparer to discuss this return with the Department.

### 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.

