

Do not staple or paper clip.



Department of Taxation

2023 Ohio SD 100 School District Income Tax Return



23020189

Use only black ink/UPPERCASE letters. Use whole dollars only.

AMENDED RETURN - Check here and include Ohio SD RE.

NOL CARRYBACK - Check here and include Schedule IT NOL.

Primary taxpayer's SSN (required) [checkbox] If deceased Spouse's SSN (if filing jointly) [checkbox] If deceased

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

Table with 2 columns: Federal extension filers - check here. Filing Status - Check one (as reported on the Ohio IT 1040) with options: Single, head of household or qualifying surviving spouse; Married filing jointly (with Spouse's SSN); Married filing separately.

Schedule of School District Residency

Enter the school district number of each school district in which you and/or your spouse (if filing jointly) resided during the year as well as the dates that you were a resident. If you and your spouse were both residents of a school district for the same time period, check both boxes. Use 9999 as the school district number for any portion of the year you were a nonresident of Ohio.

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Table with 5 columns: School district #, Non-taxing, Dates of residency, Primary, Spouse. Includes 'to' between rows.

[Box] MM-DD-YY

2023 Ohio SD 100
School District Income Tax Return



SSN:

- 1. Ohio adjusted gross income (from Ohio IT 1040, line 3)..... 1.
2. Business income deduction add-back (from the Ohio Schedule of Adjustments, line 12) 2.
3. Modified adjusted gross income (line 1 plus line 2; if negative enter zero) 3.
4. Exemption amount (from Ohio IT 1040, line 4) 4.
5. Modified adjusted gross income less exemptions (line 3 minus line 4; if negative, enter zero) 5.
Residents of taxing school districts: Complete the applicable schedule(s) on page 3 to determine the line 6 and/or line 7 amounts. Full-year nonresidents of taxing school districts: Skip to line 11.
6. Total tax from traditional tax base districts (from line 29).....6.
7. Total tax from earned income tax base districts (from line 41)7.
8. School district income tax liability after credits (line 6 plus line 7).....8.
9. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210) 9.
10. Total school district income tax liability before withholding or estimated payments (line 8 plus line 9)..... 10.
11. School district income tax withheld – Schedule of School District Withholding, part A, line 1 (include schedule and income statements) 11.
12. Estimated and extension payments, and credit carryforward from last year's returns 12.
13. Amended return only – amount previously paid with original and/or amended return 13.
14. Total school district income tax payments (add lines 11, 12, and 13) 14.
15. Amended return only – overpayment previously requested on original and/or amended return..... 15.
16. Line 14 minus line 15. Place a "-" in the box if negative..... 16.
If line 16 is MORE THAN line 10, go to line 20. OTHERWISE, continue to line 17.
17. Tax due (line 10 minus line 16). If line 16 is negative, ignore the "-" and add line 16 to line 10..... 17.
18. Interest due on late payment of tax (see instructions) 18.
19. TOTAL AMOUNT DUE (line 17 plus line 18). Include the Ohio Universal Payment Coupon (OUPC) and make check payable to "School District Income Tax" AMOUNT DUE ▶ 19.
20. Overpayment (line 16 minus line 10) 20.
21. Original return only – amount of line 20 to be credited toward next year's school district income tax liability 21.
22. REFUND (line 20 minus line 21) YOUR REFUND ▶ 22.

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
Preparer's printed name Phone number

Authorize your preparer to discuss this return Non-paid preparer PTIN:

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

2023 Ohio SD 100
School District Income Tax Return



SSN:

Traditional Tax Base Schedule

Complete this schedule for each traditional tax base school district in which you resided during the year, starting with Column A. If you resided in more than two traditional tax base school districts, complete additional copies of this page.

(A) School district #

(B) School district #

- 23. Enter the portion of line 5 received while a resident of the school district above. If negative, enter zero 23.
24. Enter the lesser of line 5 or line 23 24.
25. Enter the tax rate for the school district above (see instructions) 25.
26. School district tax (line 24 times line 25) 26.
27. Senior citizen credit (you must be 65 or older to claim this credit; limit \$50 per district) 27.
28. Tax after credits (line 26 minus line 27; if less than zero, enter zero) 28.
29. Sum of all line 28 amounts above as well as any additional Traditional Tax Base Schedules. Enter here and on line 6 29.

Earned Income Tax Base Schedule

Complete this schedule for each earned income tax base school district in which you resided during the year, starting with Column A. If you resided in more than two earned income tax base school districts, complete additional copies of this page. Important: If you lived in a single earned income tax base school district for the entire year, skip lines 33 and 34.

(A) School district #

(B) School district #

- 30. Enter wages reported on your federal return and received while a resident of the school district above 30.
31. Enter self-employment income reported on your federal return and received while a resident of the school district above. Place a "-" in the box if negative 31.
32. Line 30 plus line 31. If negative, enter zero 32.
33. Enter your federal deductions used in the calculation of federal adjusted gross income incurred while a resident of the school district above 33.
34. Enter your deductions from lines 18, 19, 24, 27, 29, 34, 36, 41, 42, and 43 of the Schedule of Adjustments incurred while a resident of the school district 34.
35. Line 32 minus lines 33 and 34. If negative, enter zero 35.
36. Enter the lesser of line 3 or line 35 36.
37. Enter the tax rate for the school district above (see instructions) 37.
38. School district tax (line 36 times line 37) 38.
39. Senior citizen credit (you must be 65 or older to claim this credit; limit \$50 per district) 39.
40. Tax after credits (line 38 minus line 39; if negative, zero) 40.
41. Sum of all line 40 amounts above as well as any additional Earned Income Tax Base Schedules. Enter here and on line 7 41.

If you lived in one district for the entire year, skip these lines.



2023 Schedule of School District Withholding

Use only black ink/UPPERCASE letters. Use whole dollars only.



23360189

Primary taxpayer's SSN

List your and your spouse's (if filing jointly) W-2 and 1099-R forms only if they have school district withholding. In the "P/S" box, if the income statement belongs to the primary taxpayer, enter "P"; if the income statement belongs to the spouse, enter "S". If the Ohio ID number on a statement has 9 digits, enter only the first 8 digits. Complete additional copies of this schedule if necessary. Include copies of your income statements that show the school district withholding information. Note: On occasion, employers will report school district withholding in box 14 of the W-2 instead of the "local" boxes.

Part A - Total Withholding

1. Total of all school district income tax withheld for all school districts. Enter here and on line 11 of your SD 100 1.

Part B - W-2s

1. P/S School district # Box b - EIN Box 1 - Wages, tips, etc. Box 2 - Federal income tax withheld
Box 15 - Employer's Ohio ID number Box 18 - School district wages Box 19 - School district tax

2. P/S School district # Box b - EIN Box 1 - Wages, tips, etc. Box 2 - Federal income tax withheld
Box 15 - Employer's Ohio ID number Box 18 - School district wages Box 19 - School district tax

3. P/S School district # Box b - EIN Box 1 - Wages, tips, etc. Box 2 - Federal income tax withheld
Box 15 - Employer's Ohio ID number Box 18 - School district wages Box 19 - School district tax

4. P/S School district # Box b - EIN Box 1 - Wages, tips, etc. Box 2 - Federal income tax withheld
Box 15 - Employer's Ohio ID number Box 18 - School district wages Box 19 - School district tax

5. P/S School district # Box b - EIN Box 1 - Wages, tips, etc. Box 2 - Federal income tax withheld
Box 15 - Employer's Ohio ID number Box 18 - School district wages Box 19 - School district tax

Part C - 1099-Rs

1. P/S School district # Payer's TIN Box 1 - Gross distribution Box 4 - Federal income tax withheld
Box 15 - Payer's Ohio number Box 19 - School district distribution Box 17 - School district tax

Ohio Universal Payment Coupon (SD)

Include the coupon below with your Ohio school district income tax payment.

Important

- Make payment payable to: School District Income Tax
- Include the tax year, "SD 100", the last four digits of your SSN, and the school district number on the "Memo" line of your payment.
- If you are filing for multiple districts on page 3 of the SD 100, use the first school district number from Column A.
- Do not send cash.
- Do not use this coupon to make a payment for an individual 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 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.

Cut on the dotted lines. Use only black ink.

Ohio Universal Payment Coupon (OUPC)

Tax Year

School district
number

School District Income Tax 441

ID Type 01 **Coupon Type** 54

Using UPPERCASE letters,
print the first three letters of
the taxpayer's last name.

Taxpayer's SSN

Note: Pay online at tax.ohio.gov/pay
Make payment payable to: School District Income Tax
Mail to: Ohio Department of Taxation,
P.O. Box 182389, Columbus, OH 43218-2389

**Amount of
Payment** → \$