

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 Spouse's SSN  
 Married filing separately

**Tax Type** - Check one (see instructions)  
 **Traditional tax base.** Start with line 19 of this return.  
 **Earned income tax base.** Start with line 24 of this return.

Do not staple or paper clip.

1. School district taxable income: <b>Traditional tax base</b> from line 23			
<b>Earned income tax base</b> 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; <b>limit \$50 per return</b> ).....		3.	
4. Line 2 minus line 3 (if negative, enter zero) .....		4.	
5. Interest penalty on underpayment of estimated tax ( <b>include Ohio IT/SD 2210</b> ) .....		5.	
6. <b>Total school district income tax liability</b> 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 type="text"/>	<input type="text"/>
7. School district income tax withheld – Schedule of School District Withholding, part A, line 1 (include schedule and income statements).....	7.	<input type="text"/>	<input type="text"/>
8. Estimated and extension payments (from Ohio SD 100ES and SD 40P), and credit carryforward from last year's return .....	8.	<input type="text"/>	<input type="text"/>
9. <b>Amended return only</b> – amount previously paid with original and/or amended return .....	9.	<input type="text"/>	<input type="text"/>
10. <b>Total school district income tax payments</b> (add lines 7, 8 and 9).....	10.	<input type="text"/>	<input type="text"/>
11. <b>Amended return only</b> – overpayment previously requested on original and/or amended return.....	11.	<input type="text"/>	<input type="text"/>
12. Line 10 minus line 11. Place a “-” in the box if negative .....	12.	<input type="text"/>	<input 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 type="text"/>	<input type="text"/>
14. Interest due on late payment of tax (see instructions).....	14.	<input type="text"/>	<input 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 type="text"/>	<input type="text"/>
16. Overpayment (line 12 minus line 6a) .....	16.	<input type="text"/>	<input 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 type="text"/>	<input type="text"/>
18. <b>REFUND</b> (line 16 minus line 17).....	18.	<input type="text"/>	<input 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 type="text"/>	<input type="text"/>
20. Business income deduction add-back (from Ohio Schedule of Adjustments, line 11) .....	20.	<input type="text"/>	<input type="text"/>
21. Line 19 plus line 20. Place a “-” in the box if negative.....	21.	<input type="text"/>	<input type="text"/>
22. The portion of line 21 received while a nonresident of the school district entered above .....	22.	<input type="text"/>	<input 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 type="text"/>	<input 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 type="text"/>	<input 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 type="text"/>	<input type="text"/>
26. Federal conformity adjustments (see instructions). Place a “-” in the box if negative .....	26.	<input type="text"/>	<input 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 type="text"/>	<input 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**

<p>1. P/S <input type="checkbox"/> Box b - EIN <input type="text"/></p> <p>Box 15 - Employer's Ohio ID number <input type="text"/></p>	<p>Box 1 - Wages, tips, other compensation <input type="text"/> <input type="text"/></p> <p>Box 18 - School district wages <input type="text"/> <input type="text"/></p>	<p>Box 2 - Federal income tax withheld <input type="text"/> <input type="text"/></p> <p>Box 19 - School district tax <input type="text"/> <input type="text"/></p>
<p>2. P/S <input type="checkbox"/> Box b - EIN <input type="text"/></p> <p>Box 15 - Employer's Ohio ID number <input type="text"/></p>	<p>Box 1 - Wages, tips, other compensation <input type="text"/> <input type="text"/></p> <p>Box 18 - School district wages <input type="text"/> <input type="text"/></p>	<p>Box 2 - Federal income tax withheld <input type="text"/> <input type="text"/></p> <p>Box 19 - School district tax <input type="text"/> <input type="text"/></p>
<p>3. P/S <input type="checkbox"/> Box b - EIN <input type="text"/></p> <p>Box 15 - Employer's Ohio ID number <input type="text"/></p>	<p>Box 1 - Wages, tips, other compensation <input type="text"/> <input type="text"/></p> <p>Box 18 - School district wages <input type="text"/> <input type="text"/></p>	<p>Box 2 - Federal income tax withheld <input type="text"/> <input type="text"/></p> <p>Box 19 - School district tax <input type="text"/> <input type="text"/></p>
<p>4. P/S <input type="checkbox"/> Box b - EIN <input type="text"/></p> <p>Box 15 - Employer's Ohio ID number <input type="text"/></p>	<p>Box 1 - Wages, tips, other compensation <input type="text"/> <input type="text"/></p> <p>Box 18 - School district wages <input type="text"/> <input type="text"/></p>	<p>Box 2 - Federal income tax withheld <input type="text"/> <input type="text"/></p> <p>Box 19 - School district tax <input type="text"/> <input type="text"/></p>
<p>5. P/S <input type="checkbox"/> Box b - EIN <input type="text"/></p> <p>Box 15 - Employer's Ohio ID number <input type="text"/></p>	<p>Box 1 - Wages, tips, other compensation <input type="text"/> <input type="text"/></p> <p>Box 18 - School district wages <input type="text"/> <input type="text"/></p>	<p>Box 2 - Federal income tax withheld <input type="text"/> <input type="text"/></p> <p>Box 19 - School district tax <input type="text"/> <input type="text"/></p>

**Part C - 1099-Rs**

<p>1. P/S <input type="checkbox"/> Payer's TIN <input type="text"/></p> <p>Box 15 - Payer's Ohio number <input type="text"/></p>	<p>Box 1 - Gross distribution <input type="text"/> <input type="text"/></p> <p>Box 19 - School district distribution <input type="text"/> <input type="text"/></p>	<p>Box 4 - Federal income tax withheld <input type="text"/> <input type="text"/></p> <p>Box 17 - School district tax <input type="text"/> <input type="text"/></p>
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# 2021 Ohio SD RE Explanation of Corrections



21290106

**Note: For amended school district return only**

Primary taxpayer's SSN

Complete the Ohio SD 100 and indicate that it is amended by checking the box at the top of page 1. You must include this form and documentation to support the adjustments on your amended return.

Reason(s):

- |                                                                                                   |                                                            |
|---------------------------------------------------------------------------------------------------|------------------------------------------------------------|
| <input type="checkbox"/> Ohio income tax base change<br>(Traditional tax base only)               | <input type="checkbox"/> Filing status changed             |
| <input type="checkbox"/> Business income deduction add-back change<br>(Traditional tax base only) | <input type="checkbox"/> Residency status changed          |
| <input type="checkbox"/> Wages and other compensation change<br>(Earned income tax base only)     | <input type="checkbox"/> Senior citizen credit claimed     |
| <input type="checkbox"/> Net self-employment income change<br>(Earned income tax base only)       | <input type="checkbox"/> Other (describe the reason below) |

If the changes to your school district return are due to an amended Ohio IT 1040, file your amended SD 100 at the same time. See the filing tips on the next page as well as the Ohio Individual and School District Income tax instructions.

Detailed explanation of adjusted items (include additional sheet[s] if necessary):

E-mail address  Telephone number

**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.



If your amended SD 100 results in tax due, you should **always** include an SD 40XP payment voucher with your payment. Do **not** use the SD 40P payment voucher.

**When amending due to changes to my federal return, should I file my amended Ohio return(s) at the same time I file my amended federal return with the IRS?**

**Refund:** You should wait to file your amended Ohio IT 1040 and/or SD 100 until the IRS has approved the changes to your amended federal return. When filing your amended returns, you must include:

**Option #1**

- A copy of your federal amended return (1040X), AND
- A copy of the IRS acceptance letter -or- refund check.

**Option #2**

- A copy of your updated IRS account transcript reflecting the changes to your federal return.

**Tax Due:** To reduce the amount of interest you will owe, you should file your amended SD 100 and pay any tax due as soon as possible.

**What documentation should I include when amending to show a change in my school district residency status?**

Submit any and all relevant information you believe supports your change in residency status from one school district to another. Provide as many relevant documents as possible. Relevant documents include, but are not limited to, the following: property records, utility bills, vehicle registration, driver's licenses or state IDs, and voter registration.

**When should I NOT file an amended return?**

Some common mistakes may not require an amended return. Instead, the Department of Taxation will either make the corrections or contact you to request documentation. For example, the following mistakes generally do **not** require an amended return:

- Math errors;
- Missing return pages;
- Unclaimed estimated and/or extension payments;\*
- Demographic errors (such as name, address or SSN corrections);
- Unclaimed withholding.\*\*

\*Generally, unclaimed estimated and/or extension payments will automatically be added to your original return when filed.

\*\*If you have unclaimed withholding, please submit a detailed explanation along with legible copies of all income statements (W-2s and 1099s) showing the school district withholding amounts instead of filing an amended return.

**For more information, see the "Income - Amended Returns" topic at [tax.ohio.gov/FAQ](http://tax.ohio.gov/FAQ).**

# 2021 Ohio SD 40XP

Include the voucher below with your payment for your **AMENDED** 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 original school district income tax return. Use Ohio SD 40P.
- Do not use this voucher to make a payment for an Ohio income tax return. Use Ohio IT 40XP for an amended Ohio income tax return. Use Ohio IT 40P for an original 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.

# AMENDED PAYMENT

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

## OHIO SD 40XP

### Amended 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		

Tax Year

2021

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

School district number



Taxpayer's SSN

Spouse's SSN  
(only if joint filing)

Use UPPERCASE letters to print the first three letters of

▼  
Taxpayer's last name

▼  
Spouse's last name  
(only if joint filing)

**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 →

00