

Do not staple or paper clip.



Department of Taxation

2023 Ohio SD 100 School District Income Tax Return



23020102

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)

If deceased

Spouse's SSN (if filing jointly)

If deceased

SSN input boxes

Spouse SSN input boxes

First name

M.I. Last name

First name input boxes

M.I. Last name input boxes

Spouse's first name (if filing jointly)

M.I. Last name

Spouse's first name input boxes

Spouse's M.I. Last name input boxes

Address line 1 (number and street) or P.O. Box

Address line 1 input boxes

Address line 2 (apartment number, suite number, etc.)

Address line 2 input boxes

City

State

ZIP code

Ohio county (first four letters)

City input boxes

State input box

ZIP code input boxes

Ohio county input boxes

Foreign country (if the mailing address is outside the U.S.)

Foreign postal code

Foreign country input boxes

Foreign postal code input boxes

Federal extension filers - check here.

Filing Status - Check one (as reported on the Ohio IT 1040)

Single, head of household or qualifying surviving spouse

Married filing jointly

Spouse's SSN

Married filing separately

Spouse's SSN input boxes

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.

Do not staple or paper clip.

Table with columns: School district #, Non-taxing, Dates of residency, Primary, Spouse. Includes example row with school district 010123.

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

MM-DD-YY input box

MM-DD-YY

2023 Ohio SD 100
School District Income Tax Return



23020202

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 returns12.
- 13. **Amended return only** – amount previously paid with original and/or amended return13.
- 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 return15.
- 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 liability21.
- 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: 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

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

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.

	(A)	(B)
	School district #	School district #
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
30. Enter wages reported on your federal return and received while a resident of the school district above 30.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
32. Line 30 plus line 31. If negative, enter zero 32.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
33. Enter your federal deductions used in the calculation of federal adjusted gross income incurred while a resident of the school district above 33.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
34. Enter your Ohio Schedule of Adjustments deductions (excluding the Business Income Deduction) incurred while a resident of the school district above 34.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
35. Line 32 minus lines 33 and 34. If negative, enter zero 35.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
36. Enter the lesser of line 32 or line 35 36.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
37. Enter the tax rate for the school district above (see instructions) 37.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
38. School district tax (line 36 times line 37) 38.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
39. Senior citizen credit (you must be 65 or older to claim this credit; limit \$50 per district) 39.	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
40. Tax after credits (line 38 minus line 39; if negative, zero) 40.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>



2023 Schedule of School District Withholding

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



23360102

Primary taxpayer's SSN

SSN input boxes

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

