Do not staple or paper clip.

Ohio | Department of Taxation

2021 Ohio SD 100

School District Income Tax Return

Use only black ink/UPPERCASE letters.

21020102

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

Dates of residency ___-___-___ to ___-___-___

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.

1. School district taxable income: **Traditional tax base** from line 23 / **Earned income tax base** from line 27 ..... 1. .00

2. School district income tax liability: line 1 times tax rate . (see instructions for rate) ..... 2. .00

3. Senior citizen credit (you must be 65 or older to claim this credit; **limit $50 per return**) ..... 3. .00

4. Line 2 minus line 3 (if negative, enter zero) ..... 4. .00

5. Interest penalty on underpayment of estimated tax (**include Ohio IT/SD 2210**) ..... 5. .00

6. **Total school district income tax liability** before withholding or estimated payments (line 4 plus line 5) .... 6. .00

Do not staple or paper clip.

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

MM-DD-YY Code

2021 Ohio SD 100

School District Income Tax Return

21020202

SSN ___ ___ ___ ___ ___ ___ ___ ___ ___ SD# ___ ___ ___ ___

6a. Amount from line 6 on page 1 ..... 6a. .00

7. School district income tax withheld – Schedule of School District Withholding, part A, line 1 (**include schedule and income statements**) ..... 7. .00

8. Estimated and extension payments (from Ohio SD 100ES and SD 40P), and credit carryforward from last year's return ..... 8. .00

9. **Amended return only** – amount previously paid with original and/or amended return ..... 9. .00

10. **Total school district income tax payments** (add lines 7, 8 and 9) ..... 10. .00

11. **Amended return only** – overpayment previously requested on original and/or amended return ..... 11. .00

12. Line 10 minus line 11. Place a "-" in the box if negative ..... ☐ ... 12. .00

If line 12 is MORE THAN line 6a, go to line 16. OTHERWISE, continue to line 13.

13. Tax due (line 6a minus line 12). If line 12 is negative, ignore the "-" and add line 12 to line 6a. ..... 13. .00

14. Interest due on late payment of tax (see instructions) ..... 14. .00

15. **TOTAL AMOUNT DUE** (line 13 plus line 14). **Include Ohio SD 40P** (if original return) **or Ohio SD 40XP** (if amended return) and make check payable to "School District Income Tax" ..... **AMOUNT DUE** ▶ 15. .00

16. Overpayment (line 12 minus line 6a) ..... 16. .00

17. **Original return only** – amount of line 16 to be credited toward next year's school district income tax liability ... 17. .00

18. **REFUND** (line 16 minus line 17) ..... **YOUR REFUND** ▶ 18. .00

Traditional Tax Base (lines 19 to 23)

19. Ohio IT 1040, line 3 minus Ohio IT 1040, line 4. Place a "-" in the box if negative ..... ☐ ... 19. .00

20. Business income deduction add-back (from Ohio Schedule of Adjustments, line 11) ..... 20. .00

21. Line 19 plus line 20. Place a "-" in the box if negative ..... ☐ ... 21. .00

22. The portion of line 21 received while a nonresident of the school district entered above ..... 22 .00

23. School district taxable income (line 21 minus line 22; if negative, enter zero). Enter here and on line 1 of this return ..... 23. .00

Earned Income Tax Base (lines 24 to 27)

24. Wages and other compensation received while a resident of the school district and included in modified adjusted gross income (see instructions) ..... 24. .00

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. .00

26. Federal conformity adjustments (see instructions). Place a "-" in the box if negative ..... ☐ ... 26. .00

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. .00

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

Ohio | Department of Taxation

2021 Schedule of School District Withholding

Use only black ink/UPPERCASE letters.

21360102

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. .00

Part B - W-2s

1. P/S Box b - EIN | Box 1 - Wages, tips, other compensation .00 | Box 2 - Federal income tax withheld .00
   Box 15 - Employer's Ohio ID number | Box 18 - School district wages .00 | Box 19 - School district tax .00
2. P/S Box b - EIN | Box 1 - Wages, tips, other compensation .00 | Box 2 - Federal income tax withheld .00
   Box 15 - Employer's Ohio ID number | Box 18 - School district wages .00 | Box 19 - School district tax .00
3. P/S Box b - EIN | Box 1 - Wages, tips, other compensation .00 | Box 2 - Federal income tax withheld .00
   Box 15 - Employer's Ohio ID number | Box 18 - School district wages .00 | Box 19 - School district tax .00
4. P/S Box b - EIN | Box 1 - Wages, tips, other compensation .00 | Box 2 - Federal income tax withheld .00
   Box 15 - Employer's Ohio ID number | Box 18 - School district wages .00 | Box 19 - School district tax .00
5. P/S Box b - EIN | Box 1 - Wages, tips, other compensation .00 | Box 2 - Federal income tax withheld .00
   Box 15 - Employer's Ohio ID number | Box 18 - School district wages .00 | Box 19 - School district tax .00

Part C - 1099-Rs

1. P/S Payer's TIN | Box 1 - Gross distribution .00 | Box 4 - Federal income tax withheld .00
   Box 15 - Payer's Ohio number | Box 19 - School district distribution .00 | Box 17 - School district tax .00

10211411

This page is intentionally left blank.

2021 Ohio SD 40P

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

ORIGINAL PAYMENT

Cut on the dotted lines. Use only black ink.

OHIO SD 40P

Original 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		

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

Tax Year
2021

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

School district number

Use UPPERCASE letters to print the first three letters of

Taxpayer's last name

Spouse's last name (only if joint filing)

Taxpayer's SSN

Spouse's SSN (only if joint filing)

Amount of Payment → 00