2015 Ohio SD 100ES, Voucher 1 – Due April 15, 2015



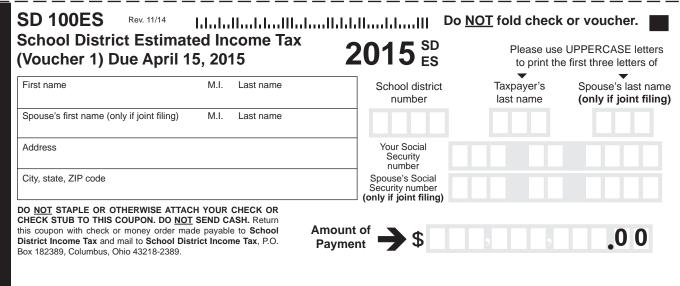
Electronic Payment Available

You can eliminate writing a paper check by using any of our electronic payment methods. Go to our Web site at **tax.ohio.gov** for all electronic payment options.

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.

& Please cut on the dotted lines. DO NOT USE PENCIL to complete this form.



2015 Ohio SD 100ES, Voucher 2 – Due June 15, 2015



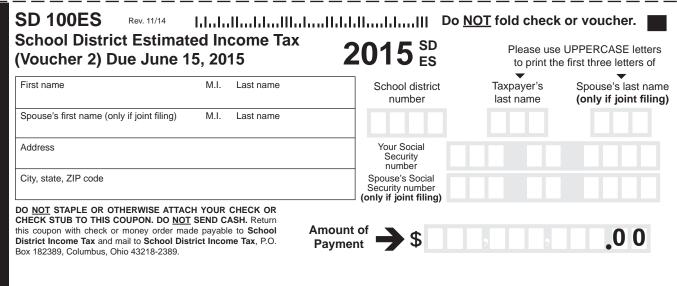
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2015 Ohio SD 100ES, Voucher 3 – Due Sept. 15, 2015



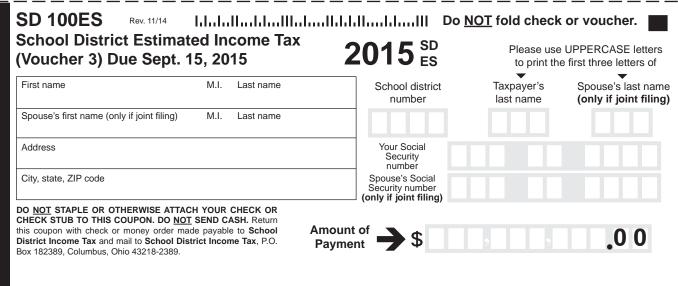
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2015 Ohio SD 100ES, Voucher 4 – Due Jan. 15, 2016



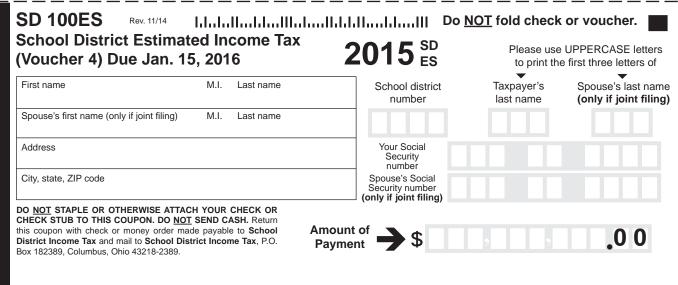
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School District Year 2015 Estimated Income Tax Payments Worksheet #1: <u>Traditional</u> Tax Base

Use this worksheet to determine your liability for school district income tax due to a <u>traditional</u> tax base school district.

If you filed a school district income tax return for year 2014 and if you will be making estimates based on the "last year's tax" method, skip lines 1 through 8 and enter on line 9 below 100% of the tax shown on line 4 of the 2014 Ohio form SD 100.

Note 1: If you move during the year and will be residing in more than one district that imposes the school district income tax, you will need to complete a separate worksheet for each school district.

Note 2: You can avoid paying school district estimated income tax if the sum of (i) your 2015 Ohio income tax withholding and (ii) your 2015 school district income tax withholding and (iii) \$500 is equal to or greater than the sum of your 2015 Ohio income tax and your 2015 school district income tax.

What Are My Payment Options?

There are three payment options available to you:

- Electronic Check Save time and postage by electronically filing and paying your 2015 quarterly estimates. Simply go to our Web site at **tax.ohio.gov** for this electronic payment option. Using this method of payment eliminates the need for you to file a paper copy of Ohio form SD 100ES.
- Credit Card You may use your Discover, VISA, Master Card or American Express card to pay your estimated school district income taxes. You may make your credit card payments by either visiting tax.ohio.gov or by calling 1-800-2PAY-TAX (1-800-272-9829). The Ohio jurisdiction code is 6446. Official Payments charges a convenience fee equal to 2.5% (or \$1, whichever is

greater). This fee is paid directly to Official Payments Corporation and is based on the amount of your tax payment. Do not file Ohio voucher form SD 100ES if you use the credit card method of payment.

 Check or Money Order – You may send in a personal check or money order made payable to the School District Income Tax with your quarterly estimated Ohio form SD 100ES. Mail to the address printed on the voucher. Do <u>not</u> send cash.

Note 3: HB 483 implemented a change to the exemption amount claimed beginning with the 2014 tax return. The personal and dependent exemption is now a graduated amount based on your Ohio adjusted gross income. See chart below:

Ohio Adjusted Gross Income	Personal/ Dependent Exemption
\$40,000 or less	\$2,200
More than \$40,000, but not more than \$80,000	\$1,950
More than \$80,0000	\$1,700

Please multiply the appropriate exemption amount from the chart above by the number of dependents you are claiming on the return.

1.	Enter your year 2015 estimated Ohio adjusted gross income. To see how to compute this amount, refer to your 2014 Ohio form IT 1040, line 31.	
2.	Part-year/nonresident deduction. Enter the amount of income included on line 1 that will be earned while a resident of another school district2.	()
3.	Estimated school district adjusted gross income. Subtract line 2 from line 1 and enter the result here	
4.	Exemptions. Personal exemptions and dependent exemptions (see Note 3, above)4.	
5.	Estimated school district taxable income. Subtract line 4 from line 3. This is the estimated taxable income you will use to figure your estimated school district income tax liability	
6.	School district tax. Multiply the school district estimated taxable income on line 5 by the decimal rate that applies to your school district of residence. The rates are listed on pages 3-4	
7.	Senior citizen credit. Enter the senior citizen credit of \$50 if you (or your spouse, if filing jointly) will be 65 by the end of the taxable year. You may claim a maximum of \$50 per return	
8.	School district tax after credits. Subtract line 7 from line 6 and enter here	
9.	Multiply line 8 by 90% <u>or</u> enter 100% of the tax shown on line 4 of the 2014 Ohio form SD 100 if you filed a 2014 Ohio form SD 100 for this district	
10.	School district income tax to be withheld and year 2014 school district income tax over- payment credited to year 2015. Exclude from your year 2014 overpayment any tax paid after April 15, 2015 and treat such tax payment as a year 2015 estimated tax payment10.	
11.	School district estimated income tax due. Subtract line 10 from line 9 and enter here (but not less than -0-). This is your estimated school district income tax liability	
12.	Multiply the amount on line 11 by .25 and enter the result on this line. This is the amount of each of your school district estimated quarterly payments12.	

School District Year 2015 Estimated Income Tax Payments Worksheet #2: <u>Earned Income Only</u> Tax Base

Use this worksheet to determine your liability for school district income tax due to an <u>earned income only</u> tax base school district.

If you filed a school district income tax return for year 2014 and if you will be making estimates based on the "last year's tax" method, skip lines 1 through 5 and enter on line 6 below 100% of the tax shown on line 4 of the 2014 Ohio form SD 100.

Note 1: If you move during the year and will be residing in more than one district that imposes the school district income tax, you will need to complete a separate worksheet for each school district.

Note 2: You can avoid paying school district estimated income tax if the sum of (i) your 2015 Ohio income tax withholding and (ii) your 2015 school district income tax withholding and (iii) \$500 is equal to or greater than the sum of your 2015 Ohio income tax and your 2015 school district income tax.

What Are My Payment Options?

There are three payment options available to you:

- Electronic Check Save time and postage by electronically filing and paying your 2015 quarterly estimates. Simply go to our Web site at **tax.ohio.gov** for this electronic payment option. Using this method of payment eliminates the need for you to file a paper copy of Ohio form SD 100ES.
- Credit Card You may use your Discover, VISA, Master Card or American Express card to pay your estimated school district income taxes. You may make your credit card payments by either visiting tax.ohio.gov or by calling 1-800-2PAY-TAX (1-800-272-9829). The Ohio jurisdiction code is 6446. Official Payments charges a convenience fee equal to 2.5% (or \$1, whichever is greater). This fee is paid directly to Official Payments Corporation and is based on the amount of your tax payment. Do not file Ohio voucher form SD 100ES if you use the credit card method of payment.
- Check or Money Order You may send in a personal check or money order made payable to the School District Income Tax with your quarterly estimated Ohio form SD 100ES. Mail to the address printed on the voucher. Do <u>not</u> send cash.

1. Enter on line 1 your earned income you will earn while a resident of an <u>earned income only</u> schedistrict listed on page 3. "Earned income" means wages (see line 7 of IRS form 1040 or line 1 of IRS form 1040EZ or line 7 of IRS form 1040A), tips, other employee compensation shown on your W-2 and self-employment income that you will report on IRS Schedule SE (part of IRS form 1040).	on
2. School district tax rate (see page 3)	2
3. School district tax (line 1 X line 2)	3
 Senior citizen credit. Enter the senior citizen credit of \$50 if you (or your spouse, if filing jointly) will be 65 by the end of the taxable year. You may claim a maximum of \$50 per return 	4
5. School district tax after credits. Subtract line 4 from line 3 and enter here (but not less than -0-)	5
6. Multiply line 5 by 90% <u>or</u> enter 100% of the tax shown on line 4 of the 2014 Ohio form SD 100 if you filed a 2014 Ohio form SD 100 for this district	6
7. School district income tax to be withheld and year 2014 school district income tax overpayment credited to year 2015. Exclude from your year 2014 overpayment any tax paid after April 15, 2015 and treat such tax payment as a year 2015 estimated tax payment	
8. School district estimated income tax due. Subtract line 7 from line 6 and enter here (but not less than -0-). This is your estimated school district income tax liability	8
 Multiply the amount on line 8 by .25 and enter the result on this line. This is the amount of each of your school district estimated quarterly payments 	9

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School Districts With an Income Tax for 2015

Boldface indicates a newly enacted rate, a rate change for 2015 or a change in the tax type.

SD#	School District Name (and Counties)	Decimal Rate	Percent
	Earned Income Only Tax Base Schoo	ol District	s
2301	Amanda-Clearcreek LSD (Fairfield)	.0150	11⁄2%
0502	Athens CSD (Athens)	.0100	1%
2801	Berkshire LSD (Geauga)	.0100	1%
2302	Berne-Union LSD (Fairfield, Hocking)	.0200	2%
5501	Bethel LSD (Miami)	.0075	3⁄4%
7502 5901	Botkins LSD (Auglaize, Shelby) Cardington-Lincoln LSD (Marion,	.0125	1¼%
E 404	Morrow)	.0075	³ /4%
5401	Celina CSD (Mercer)	.0075	³ /4%
8501	Chippewa LSD (Wayne)	.0100	1% ¾%
6501 7001	Circleville CSD (Pickaway) Clear Fork Valley LSD (Knox,	.0075	⁷ 4% 1%
E204	Richland) Cloverleaf LSD (Medina)	.0100 .0125	1% 1¼%
5204 7201	Clyde-Green Springs EVSD (Sandusky, Seneca)	.0125	1%
1704	Crestline EVSD (Crawford, Richland)	.0025	1/4%
8702	Eastwood LSD (Wood)	.0025	1%
5101	Elgin LSD (Delaware, Hardin, Marion)	.0100	1 % 3⁄4%
7203 3603	Gibsonburg EVSD (Sandusky, Wood) Greenfield EVSD (Fayette, Highland,	.0075	³ /4%
0000	Ross)	.0125	1¼% 1¼%
0302	Hillsdale LSD (Ashland, Wayne)	.0125	1/4% 1/2%
7403 7506	Hopewell-Loudon LSD (Seneca) Jackson Center LSD (Auglaize,	.0050	^{72%}
4004	Logan, Shelby)	.0150	
4901 4902	Jefferson LSD (Madison) Jonathan Alder LSD (Franklin,	.0100	1%
	Madison, Union)	.0125	1¼%
2305	Lancaster CSD (Fairfield)	.0150	11⁄2%
2805	Ledgemont LSD (Ashtabula, Geauga)	.0125	11/4%
6502	Logan Elm LSD (Hocking, Pickaway)	.0100	1%
5504	Miami East LSD (Champaign, Miami)	.0175	1¾%
5505	Milton-Union EVSD (Miami)	.0125	1¼%
3902	Monroeville LSD (Erie, Huron)	.0150	11⁄2%
8605	Montpelier EVSD (Williams)	.0125	1¼%
8705	North Baltimore LSD (Hancock,		
	Wood)		1¼%
4508	North Fork LSD (Knox, Licking)	.0100	1%
7612	Northwest LSD (Stark, Summit, Wayne)	.0100	1%
1204	Northwestern LSD (Clark, Champaign)	.0100	1%
8706	Northwood LSD (Wood)	.0025	1/4%
8504	Norwayne LSD (Medina, Wayne)	.0075	3/4%
0908	Ross LSD (Butler)	.0075	3/4%
5008	Sebring LSD (Mahoning)	.0075	⁷ 4% 1%
3118	Southwest LSD (Hamilton, Butler)	.0100	170 3/4%
6503	Teays Valley LSD (Fairfield, Franklin, Pickaway)	.0075	1½%
6806	Tri-County North LSD (Darke,		
0500	Montgomery, Preble)	.0100	1% 3/.0/
8509	Triway LSD (Holmes, Wayne)	.0075	³ /4%
5509	Troy CSD (Miami)	.0150	1½%
2308	Walnut Township LSD (Fairfield)	.0175	1¾%
3907	Willard CSD (Crawford, Huron)	.0075	3⁄4%
	Traditional Tax Base School Dis	tricts	

Traditional Tax Base School Districts

3301	Ada EVSD (Hancock, Hardin)	.0150	1½%
7501	Anna LSD (Shelby)	.0125	1¼%
1901	Ansonia LSD (Darke)	.0175	1¾%

SD#	School District Name (and Counties)	Decimal Rate	Percent
	Traditional Tax Base School District	s (cont'd.)	
6301	Antwerp LSD (Paulding)	.0150	11⁄2%
3201	Arcadia LSD (Hancock, Seneca)	.0100	1%
1902	Arcanum-Butler LSD (Darke)	.0150	11⁄2%
3202	Arlington LSD (Hancock)	.0125	1¼%
2001	Ayersville LSD (Defiance)	.0100	1%
3901	Bellevue CSD (Erie, Huron, Sandusky,		
	Seneca)		1⁄2%
2501	Bexley CSD (Franklin)	.0075	3⁄4%
2101	Big Walnut LSD (Delaware)	.0075	3⁄4%
2303	Bloom-Carroll LSD (Fairfield)	.0125	1¼%
0203	Bluffton EVSD (Allen, Hancock)	.0050	1⁄2%
8701	Bowling Green CSD (Henry, Wood)	.0050	1⁄2%
5502	Bradford EVSD (Darke, Miami, Shelby).	.0175	1¾%
8601	Bryan CSD (Williams)	.0100	1%
1701	Buckeye Central LSD (Crawford, Huron,		
	Richland, Seneca)	.0150	11⁄2%
2102	Buckeye Valley LSD (Delaware, Marion,		
	Morrow, Union)	.0100	1%
2502	Canal Winchester LSD (Fairfield,		
	Franklin)		3⁄4%
8801	Carey EVSD (Seneca, Wyandot)	.0100	1%
8301	Carlisle LSD (Montgomery, Warren)	.0100	1%
2902	Cedar Cliff LSD (Clark, Greene)	.0125	11/4%

	Franklin)	.0075	3⁄4%
8801	Carey EVSD (Seneca, Wyandot)	.0100	1%
8301	Carlisle LSD (Montgomery, Warren)	.0100	1%
2902	Cedar Cliff LSD (Clark, Greene)	.0125	1¼%
4201	Centerburg LSD (Delaware, Knox,		
	Licking)	.0075	3⁄4%
2002	Central LSD (Defiance, Williams)	.0075	3⁄4%
1303	Clermont-Northeastern LSD (Brown,		
	Clermont)	.0100	1%
5402	Coldwater EVSD (Mercer)	.0050	1⁄2%
1703	Colonel Crawford LSD (Crawford)	.0125	1¼%
1502	Columbiana EVSD (Columbiana,		
	Mahoning)	.0100	1%
6901	Columbus Grove LSD (Allen, Putnam)	.0100	1%
6902	Continental LSD (Putnam)	.0100	1%
3203	Cory-Rawson LSD (Hancock)	.0175	1¾%
5503	Covington EVSD (Miami)	.0200	2%
1503	Crestview LSD (Columbiana)	.0100	1%
8101	Crestview LSD (Van Wert)	.0100	1%
8502	Dalton LSD (Wayne)	.0075	3⁄4%
4202	Danville LSD (Holmes, Knox)	.0175	1¾%
2003	Defiance CSD (Defiance, Paulding)	.0050	1⁄2%
6803	Eaton CSD (Preble)	.0150	11⁄2%
8602	Edgerton LSD (Defiance, Williams)	.0100	1%
8703	Elmwood LSD (Hancock, Wood)	.0125	1¼%
2602	Evergreen LSD (Fulton, Lucas)	.0200	2%
8001	Fairbanks LSD (Madison, Union)	.0100	1%
2903	Fairborn CSD (Clark, Greene,		
	Montgomery)	.0050	1⁄2%
2304	Fairfield Union LSD (Fairfield, Hocking,		00/
7500	Perry)	.0200	2%
7503	Fairlawn LSD (Shelby)	.0075	³ /4%
7504	Fort Loramie LSD (Darke, Shelby)	.0150	11/2%
5406	Fort Recovery LSD (Darke, Mercer)	.0150	11/2%
1903	Franklin Monroe LSD (Darke, Miami)	.0075	3/4%
7202	Fremont CSD (Sandusky)	.0125	11/4%
2603	Gorham Fayette LSD (Fulton)	.0100	1%
1305	Goshen LSD (Clermont, Warren)	.0100	1%
2904	Greeneview LSD (Clinton, Fayette,	0400	4.07
	Greene)	.0100	1%

(continued on next page)

School Districts With an Income Tax for 2015

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SD#	I School District Name (and Counties)	Decimal Rate	Percent
	Traditional Tax Base School Districts	s (cont'd.)	
1904	Greenville CSD (Darke)	.0050	1⁄2%
7505	Hardin-Houston LSD (Shelby)	.0075	3⁄4%
3302	Hardin Northern LSD (Hancock,		
	Hardin)	.0175	1¾%
2004	Hicksville EVSD (Defiance)	.0075	³ /4%
5902 3604	Highland LSD (Delaware, Morrow)	.0050 .0100	½% 1%
3504	Hillsboro CSD (Highland) Holgate LSD (Henry)	.0100	1% 1½%
6903	Jennings LSD (Putnam)	.0075	3/4%
4503	Johnstown-Monroe LSD (Delaware, Licking)	.0100	1%
6904	Kalida LSD (Putnam)	.0100	1%
3303	Kenton CSD (Hardin, Wyandot)	.0150	11/2%
7204	Lakota LSD (Sandusky, Seneca, Wood)	.0150	11/2%
6905	Leipsic LSD (Putnam)	.0075	3/4%
3205	Liberty-Benton LSD (Hancock)	.0075	3⁄4%
3502	Liberty Center LSD (Fulton, Henry)	.0175	1¾%
2306	Liberty Union-Thurston LSD (Fairfield)	.0175	1¾%
4506	Licking Valley LSD (Licking, Muskingum)		1%
4903	London CSD (Madison)	.0100	1%
0303	Loudonville-Perrysville EVSD (Ashland,		
	Holmes, Knox, Richland)	.0125	1¼%
0905	Madison LSD (Butler)	.0050	1⁄2%
3206	McComb LSD (Hancock, Putnam,	0150	41/0/
1102	Wood) Mechanicsburg EVSD (Champaign,	.0150	1½%
0004	Madison)	.0150	1½%
8604 6906	Millcreek-West Unity LSD (Williams) Miller City-New Cleveland LSD (Putnam)	.0100 .0125	1%
0601	Minster LSD (Auglaize, Darke, Mercer	.0125	1¼%
0001	Shelby)	.0100	1%
1905	Mississinawa Valley LSD (Darke)	.0175	1¾%
8802	Mohawk LSD (Crawford, Seneca,		
	Wyandot)	.0100	1%
5903	Mount Gilead EVSD (Morrow)	.0075	3⁄4%
6802 0602	National Trail LSD (Darke, Preble) New Bremen LSD (Auglaize, Mercer,	.0175	1¾%
	Shelby)	.0100	1%
0603	New Knoxville LSD (Auglaize, Shelby)	.0125	1¼%
5708	New Lebanon LSD (Montgomery)	.0125	1¼%
3903	New London LSD (Ashland, Huron,	0400	40/
0907	Lorain) New Miami LSD (Butler)	.0100 .0100	1% 1%
7404	New Riegel LSD (Seneca)	.0100	1% 1½%
4507	Newark CSD (Licking)	.0100	1%
5506	Newton LSD (Darke, Miami)	.0175	134%
8003	North Union LSD (Delaware, Union)	.0100	1%
5904	Northmor LSD (Marion, Morrow, Richland)	.0100	1%
8505	Northwestern LSD (Ashland, Wayne)	.0100	1 % 1 ¼ %
3904	Norwalk CSD (Huron)	.0050	1/2%
4712	Oberlin CSD (Lorain)	.0200	2%
7405	Old Fort LSD (Sandusky, Seneca)	.0100	1%
8707	Otsego LSD (Henry, Lucas, Wood)	.0100	1%
6907	Ottawa-Glandorf LSD (Putnam)	.0050	1⁄2%
6908	Ottoville LSD (Paulding, Putnam)	.0075	3⁄4%
6909	Pandora-Gilboa LSD (Allen, Putnam)	.0175	1¾%
5405	Parkway LSD (Auglaize, Mercer, Van Wert)	.0100	1%

SD#	School District Name (and Counties)	Decimal Rate	Percent
	Traditional Tax Base School District	s (cont'd.))
3504	Patrick Henry LSD (Henry, Putnam,	0475	43/0/
	Wood)		1¾%
6302	Paulding EVSD (Paulding, Putnam)		1%
8708	Perrysburg EVSD (Wood)		1⁄2%
2604	Pettisville LSD (Fulton, Henry)		1%
2307	Pickerington LSD (Fairfield, Franklin)		1%
5507	Piqua CSD (Miami)		1¼%
7007	Plymouth-Shiloh LSD (Crawford, Huron, Richland)		1%
6804	Preble Shawnee LSD (Butler, Montgomery, Preble)	.0175	1¾%
2509	Reynoldsburg CSD (Fairfield, Franklin,		
	Licking)		1/2%
3304 3305	Ridgemont LSD (Hardin, Logan) Riverdale LSD (Hancock, Hardin,	.0175	1¾%
5505	Wyandot)	.0100	1%
4604	Riverside LSD (Logan, Shelby)		1¾%
7507	Russia LSD (Darke, Shelby)		3/4%
7406	Seneca East LSD (Huron, Seneca)	.0100	1%
7008	Shelby CSD (Richland)	.0100	1%
3905	South Central LSD (Huron, Richland)	.0125	11/4%
1205	Southeastern LSD (Clark, Greene)	.0100	1%
4510	Southwest Licking LSD (Fairfield, Licking)	.0075	3/4%
0209	Spencerville LSD (Allen, Auglaize,		
	Van Wert)	.0100	1%
5010	Springfield LSD (Mahoning)	.0100	1%
8607	Stryker LSD (Williams)	.0150	11⁄2%
2606	Swanton LSD (Fulton, Lucas)	.0075	3/4%
0909	Talawanda CSD (Butler, Preble)	.0100	1%
1103	Triad LSD (Champaign, Logan, Union)	.0150	11⁄2%
1906	Tri-Village LSD (Darke)	.0150	11⁄2%
6805	Twin Valley Community LSD (Preble)	.0150	11⁄2%
7106	Union-Scioto LSD (Ross)	.0050	1⁄2%
1510	United LSD (Columbiana) Upper Sandusky EVSD (Crawford,	.0050	1⁄2%
8803 3306	Marion, Wyandot) Upper Scioto Valley LSD (Auglaize,	.0125	1¼%
2300	Hardin, Logan)	.0050	1/2%
5713	Valley View LSD (Montgomery, Preble)		11/4%
8104 3208	Van Wert CSD (Van Wert) Vanlue LSD (Hancock, Seneca,		1%
	Wyandot)	.0100	1%
1907	Versailles EVSD (Darke, Shelby)		1%
0605	Wapakoneta CSD (Auglaize)		3/4%
6303	Wayne Trace LSD (Paulding, Putnam, Van Wert)	.0125	1¼%
0606	Waynesfield-Goshen LSD (Allen, Auglaize, Logan)		1%
4715	Wellington EVSD (Huron, Lorain)		1%
1105	West Liberty-Salem LSD (Champaign,	.0100	. /0
	Logan)		1¾%
3906	Western Reserve LSD (Erie, Huron)	.0125	1¼%
1404	Wilmington CSD (Clinton, Greene)		1%
3122	Wyoming CSD (Hamilton)		1¼%
2906	Xenia Community CSD (Greene,		
	Warren)		1⁄2%
2907	Yellow Springs EVSD (Clark, Greene)		1%