



Department of
Taxation
Rev. 9/16

Do not use staples. Use only black ink and UPPERCASE letters.

2016 SD 100

School District Income Tax Return



16020102

Note: This form encompasses the SD 100 and amended SD 100X.

Is this an amended return? ☐ Yes ☐ No If yes, include SD RE (do not include a copy of the previously filed return)

Is this a Net Operating Loss (NOL) carryback? ☐ Yes ☐ No If yes, include Schedule IT NOL

Taxpayer's SSN (required)

▶▶ If deceased

Spouse's SSN (if filing jointly)

▶▶ If deceased

Enter school district # for
this return (see instructions).

check box

check box

SD# ▶▶

First name

M.I. Last name

Spouse's first name (only if married filing jointly)

M.I. Last name

Mailing address (for faster processing, use a street address)

City

State

ZIP code

Ohio county (first four letters)

Home address (if different from mailing address) – do **NOT** include city or state

ZIP code

Ohio county (first four letters)

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

Foreign postal code

School District Residency – File a separate SD 100 for each taxing school district in which you lived during the taxable year.

Check applicable box

☐ Full-year
resident

☐ Part-year resident
of SD# above

☐ Full-year nonresident
of SD# above

Enter date
of nonresidency

to

Check applicable box for spouse (only if married filing jointly)

☐ Full-year
resident

☐ Part-year resident
of SD# above

☐ Full-year nonresident
of SD# above

Enter date
of nonresidency

to

Filing Status – Check one (must match Ohio income tax return):

☐ Single, head of household or qualifying widow(er)

☐ Married filing jointly

☐ Married filing separately

Tax Type – Check one (for an explanation, see the instructions)

I am filing this return because during the taxable year I lived in a(n):

☐ **Traditional tax base school district.** You must start with Schedule A,
line 19 on page 2 of this return.

☐ **Earned income tax base school district.** You must start with Schedule
B, line 24 on page 2 of this return.

1. School district taxable income: **Traditional tax base:** Enter on this line the amount you show on line 23.

Earned income tax base: Enter on this line the amount you show on line 27 1.

2. School district tax rate times line 1 (rates found in the instructions)..... 2.

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

4. School district income tax liability (line 2 minus line 3; if less than -0-, enter -0-) 4.

5. Interest penalty on underpayment of estimated tax. Include Ohio IT/SD 2210 and the appropriate
worksheet if you annualize 5.

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

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

Postmark date

Code



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2016 SD 100 School District Income Tax Return



16020202

SSN

SD#

- 6a. Amount from line 6 on page 1 6a.
7. School district income tax withheld (school district number on W-2(s), W-2G(s) and/or 1099-R(s) must agree with the school district number on this return). Include W-2(s), W-2G(s) and 1099-R(s) with the return 7.
8. School district estimated and extension payments made (2016 SD 100ES and/or SD 40P) and credit carryforward from previous year return 8.
9. **Amended return only** – amount previously paid with original/amended return 9.
10. **Total school district income tax payments** (add lines 7, 8 and 9) 10.
11. **Amended return only** – overpayment previously requested on original/amended return 11.
12. Line 10 minus line 11. Place a negative sign ("-") in the box at the right if the amount is less than -0- .. 12.

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

13. Tax liability (line 6a minus line 12). If line 12 is negative, ignore the negative sign ("-") and add line 12 to line 6a 13.
14. Interest and penalty due on late filing or late payment of tax (see instructions) 14.
15. **TOTAL AMOUNT DUE** (line 13 plus line 14). Include SD 40P (if original return) or SD 40XP (if amended return) and make check payable to "School District Income Tax" AMOUNT DUE ▶ 15.
16. Overpayment (line 12 minus line 6a) 16.
17. **Original return only** – amount of line 16 to be credited toward 2017 school district income tax liability 17.
18. **REFUND** (line 16 minus line 17) YOUR REFUND ▶ 18.

Schedule A – Traditional Tax Base School District Amounts (see instructions)

Complete this schedule **only** if filing a traditional tax base school district return.

19. Ohio income tax base reported on line 5 of Ohio IT 1040. Place a negative sign ("-") in the box at the right if the amount is less than -0- 19.
20. Business income deduction add-back (see instructions) 20.
21. Total traditional tax base school district income (line 19 plus line 20). Place a negative sign ("-") in the box at the right if the amount is less than -0- 21.
22. The amount of traditional tax base school district income from line 21, if any, that you earned while **not** a resident of the school district whose number you entered on this return 22.
23. School district taxable income (line 21 minus line 22; if less than -0-, enter -0-). Enter here and on line 1 of this return 23.

Schedule B – Earned Income Tax Base School District Amounts (see instructions)

Complete this schedule **only** if filing an earned income tax base school district return.

24. Wages and other compensation (see instructions) 24.
25. Net earnings from self-employment to the extent included in Ohio adjusted gross income. Place a negative sign ("-") in the box at the right if the amount is less than -0- 25.
26. Depreciation expense adjustment (see instructions) 26.
27. School district taxable income (add lines 24, 25 and 26; if less than -0-, enter -0-). Enter here and on line 1 of this return 27.

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.

▶ Your signature _____ Date (MM/DD/YY) _____

▶ Spouse's signature (see instructions) _____ Phone number _____

Preparer's printed name (see instructions) _____ PTIN _____ Phone number _____

Do you authorize your preparer to contact us regarding this return? ☐ Yes ☐ No

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:
School District Income Tax
P.O. Box 182197
Columbus, OH 43218-2197

Payment Included – Mail to:
School District Income Tax
P.O. Box 182389
Columbus, OH 43218-2389

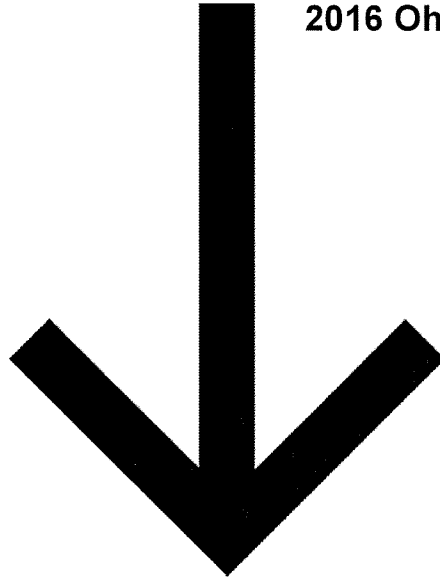
Electronic Payment Available

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.

2016 Ohio SD 40P



SD 40P

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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		

DO NOT STAPLE OR OTHERWISE ATTACH YOUR PAYMENT TO THIS VOUCHER. DO NOT SEND CASH.

2016SP

Do NOT fold check or voucher. ■

Use UPPERCASE letters to print the first three letters of

School district number

Taxpayer's last name

Spouse's last name (only if joint filing)

Your SSN

Spouse's SSN (if joint filing)

Amount of Payment → \$

.00

If you are sending this voucher and paper check or money order (payable to School District Income Tax) with or separately from your school district income tax return, mail to: School District Income Tax, P.O. Box 182389, Columbus, OH 43218-2389. Write the last four digits of the taxpayer's SSN on the check or money order.

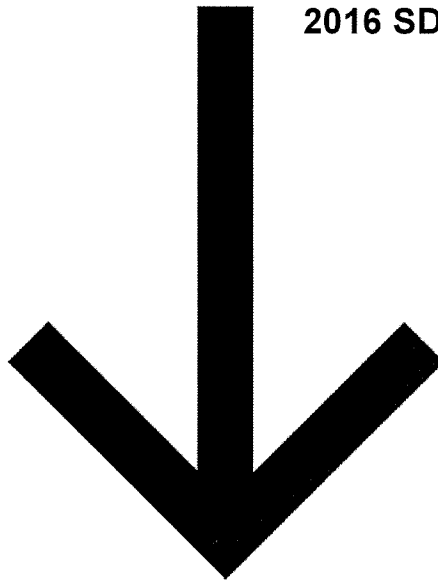
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Federal Privacy Act Notice

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2016 SD 40XP



SD 40XP

Rev. 6/16

Amended School District Income Tax Payment Voucher

DO NOT STAPLE OR
OTHERWISE ATTACH
YOUR PAYMENT TO
THIS VOUCHER.
DO NOT SEND CASH.



First name	M.I.	Last name
Spouse's first name (only if joint filing) M.I. Last name		
Address		
City, state, ZIP code		

If you are sending this voucher and paper check or money order (payable to School District Income Tax) with or separately from your amended school district income tax return, mail to: School District Income Tax, P.O. Box 182389, Columbus, OH 43218-2389. Write the last four digits of the taxpayer's SSN on the check or money order.

2016SP

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Use UPPERCASE letters
to print the first three letters of

School district
number

Taxpayer's
last name

Spouse's last name
(if joint filing)

Your SSN

Spouse's SSN
(if joint filing)

Amount of
Payment → \$

.00