



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



**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: <b>Traditional tax base:</b> Enter on this line the amount you show on line 23.	<input type="checkbox"/>	<input type="checkbox"/>	0	0
<b>Earned income tax base:</b> Enter on this line the amount you show on line 27 .... 1.	<input type="checkbox"/>	<input type="checkbox"/>	0	0
2. School district tax rate <input type="checkbox"/> times line 1 (rates found in the instructions)..... 2.	<input type="checkbox"/>	<input type="checkbox"/>	0	0
3. Senior citizen credit (you must be 65 or older to claim this credit; <b>limit \$50 per return</b> )..... 3.	<input type="checkbox"/>	<input type="checkbox"/>	0	0
4. School district income tax liability (line 2 minus line 3; if less than -0-, enter -0-) ..... 4.	<input type="checkbox"/>	<input type="checkbox"/>	0	0
5. Interest penalty on underpayment of estimated tax. Include Ohio IT/SD 2210 and the appropriate worksheet if you annualize ..... 5.	<input type="checkbox"/>	<input type="checkbox"/>	0	0
6. <b>Total school district income tax liability</b> before withholding or estimated payments (line 4 plus line 5).... 6.	<input type="checkbox"/>	<input type="checkbox"/>	0	0

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

Postmark date Code

**2016 SD 100  
School District Income Tax Return**



SSN  SD#

6a. Amount from line 6 on page 1 .....	6a.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8. School district estimated and extension payments made (2016 SD 100ES and/or SD 40P) and credit carryforward from previous year return .....	8.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9. <b>Amended return only</b> – amount previously paid with original/amended return .....	9.	<input type="text"/>	<input type="text"/>	<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"/>	<input type="text"/>	<input type="text"/>
11. <b>Amended return only</b> – overpayment previously requested on original/amended return .....	11.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
12. Line 10 minus line 11. Place a negative sign (“-”) before the figure if the amount is less than -0- .....	12.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**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.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
14. Interest and penalty due on late filing or late payment of tax (see instructions) .....	14.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
15. <b>TOTAL AMOUNT DUE</b> (line 13 plus line 14). <b>Include SD 40P (if original return) or SD 40XP (if amended return) and make check payable to “School District Income Tax”</b> .....	15.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
16. Overpayment (line 12 minus line 6a) .....	16.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17. <b>Original return only</b> – amount of line 16 to be credited toward 2017 school district income tax liability .....	17.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
18. <b>REFUND</b> (line 16 minus line 17) .....	18.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**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 (“-”) before the figure if the amount is less than -0- .....	19.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
20. Business income deduction add-back (see instructions) .....	20.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
21. Total traditional tax base school district income (line 19 plus line 20). Place a negative sign (“-”) before the figure if the amount is less than -0- .....	21.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
22. The amount of traditional tax base school district income from line 21, if any, that you earned while <b>not</b> a resident of the school district whose number you entered on this return .....	22.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**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.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
25. Net earnings from self-employment to the extent included in Ohio adjusted gross income. Place a negative sign (“-”) before the figure if the amount is less than -0- .....	25.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
26. Depreciation expense adjustment (see instructions) .....	26.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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.	<input type="text"/>	<input type="text"/>	<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.

**If your refund is \$1.00 or less, no refund will be issued. If you owe \$1.00 or less, no payment is necessary.**

▶ \_\_\_\_\_ Date (MM/DD/YY)  
Your signature

▶ \_\_\_\_\_ Phone number  
Spouse’s signature (see instructions)

\_\_\_\_\_  
Preparer’s printed name (see instructions) PTIN Phone number

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

**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](http://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

Rev. 6/16  
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)
<input type="text"/>	<input type="text"/>	<input type="text"/>
Your SSN	<input type="text"/>	
Spouse's SSN (if joint filing)	<input type="text"/>	

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.

### 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](http://tax.ohio.gov) for all electronic payment options.

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2016 SD 40XP



## SD 40XP

Rev. 6/16  
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				

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.

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 (if joint filing)
<input type="text"/>	<input type="text"/>	<input type="text"/>
Your SSN	<input type="text"/>	
Spouse's SSN (if joint filing)	<input type="text"/>	

Amount of Payment → \$  .00



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### 2016 SD RE – Reason and Explanation of Corrections

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

Complete the SD 100 (checking the amended return box) and include this form with documentation to support any adjustments to line items on the return.

Taxpayer's SSN (required)

First name

M.I. Last name

Reason(s):

- Net operating loss carryback (**IMPORTANT:** Be sure to complete and include Ohio IT NOL, Net Operating Loss Carryback Schedule, [available at tax.ohio.gov] and check the box on the front of the SD 100 indicating that you are amending for a NOL.
- Federal adjusted gross income increased
- Federal adjusted gross income decreased\*
- Change in amount of earned income (earned income tax base filers)
- Filing status changed\*
- Residency status changed
- Exemptions increased (traditional tax base filers)\*
- Exemptions decreased (traditional tax base filers)
- Ohio IT 1040, Schedule A, additions to income
- Ohio IT 1040, Schedule A, deductions from income
- Senior citizen credit claimed
- Ohio IT/SD 2210 interest penalty amount increased
- Ohio IT/SD 2210 interest penalty amount decreased
- School district withholding increased
- School district withholding decreased
- Estimated and/or SD 40P amount or previous year carryforward overpayment increased
- Estimated and/or SD 40P amount or previous year carryforward overpayment decreased
- Amount paid with original filing did not equal amount reported as paid with the original filing

\*To avoid delays you must include a copy of your federal account transcript **OR** a copy of your federal amended income tax return with a copy of the federal acceptance letter or refund check.

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

E-mail address \_\_\_\_\_ Telephone number \_\_\_\_\_

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