

2004

School District

Income Tax Instructions



New for 2004

- Use *The Finder* to verify your school district and tax rate (see page 6 for details).
- You can file paperless using either e-file or I-file (see page 2 for more information).

Ohio Department of Taxation
School District Income Tax
P.O. Box 182389
Columbus, Ohio 43218-2389

A Message from Ohio's Tax Commissioner

Your school district number is based upon the address shown on your 2003 tax return. This school district information was used to help determine who should be mailed a school district booklet. If you believe that you received this form in error, verify your school district using **The Finder** (see page 6).

I-file or E-file

You now have two paperless options to electronically file your school district return.

► If you filed an Ohio income tax return last year, then you

can use your personal computer to I-file your 2004 school district return. Simply go to our web site at www.tax.ohio.gov and follow the directions. This service is free.

► To e-file, your return must be prepared using approved computer software and transmitted through an approved electronic filing provider. Many commercial software companies and most professional tax preparers provide electronic filing for a small fee.

If you use a paperless method and use direct deposit, you can receive your refund in three to five days.

Instructions for Completing the School District Income Tax Return

If during 2004 you resided in or had school district income tax withheld for more than one of the school districts listed on page 7 of this booklet, you must complete separate returns for each school district affected.

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| <p>Line 1 Ohio adjusted gross income –</p> <ul style="list-style-type: none">► Enter the amount from line 3 of your Ohio Form IT 1040 or IT 1040EZ unless you filed your Ohio income tax return by telephone.► If you filed your Ohio income tax return by telephone and filed your federal taxes using either federal Form 1040A, 1040EZ or by telephone, enter the amount from line 3 of your Ohio TeleFile worksheet.► If you filed your Ohio income tax return by telephone and filed your federal taxes using the federal long Form 1040, enter amount from line 3 of your Ohio TeleFile worksheet less any amount on line 4 of the Ohio TeleFile worksheet. <p>Line 2 Part-year or nonresident deduction – enter the amount of income included on line 1 that you earned while you were a resident of another school district.</p> <p>Line 3 School district adjusted gross income – subtract line 2 from line 1 and enter the result on line 3.</p> <p>Line 4 Exemptions – enter the number of your personal and dependent exemptions and multiply this number by \$1,300.</p> <p>Line 5 School district taxable income – subtract line 4 from line 3 and enter the result on line 5.</p> <p>Line 6 School district tax – multiply line 5 (school district taxable income) by the appropriate tax rate for your district shown in the SD 100 booklet, and enter the result on line 6.</p> <p>Line 7 Senior citizen credit – you may claim a \$50 credit if you were 65 years of age or older before January 1, 2005. Only one credit of \$50 is allowed for each return even if you are filing a joint return and you and your spouse are both 65 years of age or older.</p> | <p>Line 8 School district tax less credit – subtract line 7 from line 6 and enter the result on line 8.</p> <p>Line 9 School district income tax withheld – enter only the school district withholding tax that is clearly identified on your W-2's with the school district number for the school district for which you are filing this return. Attach a copy of your W-2's to the back of your return.</p> <p>Line 10 Estimated payments/credit carryover – if you made estimated school district income tax payments and/or an SD 40P extension payment, enter the total amount on line 10. Also include any credit carryover from your 2003 SD 100 return.</p> <p>Line 11 Total payments – add lines 9 and 10 and enter the total on line 11.</p> <p>Line 12 AMOUNT YOU OWE – if line 11 is less than line 8, subtract line 11 from line 8 and enter your balance due amount on line 12. Make your check or money order payable to SCHOOL DISTRICT INCOME TAX, and write your school district number, social security number and "2004 SD 100" on your check or money order.</p> <p>Line 13 Overpayment – if line 11 is more than line 8, subtract line 8 from line 11 and enter the result on line 13. You must also complete line 14 and/or line 15.</p> <p>Line 14 CREDIT TO 2005 – indicate the amount of line 13 you want us to credit to your 2005 school district liability. You cannot apply a credit against a balance due for another school district, a school district that has expired, another person's tax, prior year's tax or your Ohio income tax return.</p> <p>Line 15 REFUND – subtract line 14 from line 13. This is the amount of line 13 you want us to refund to you. You cannot apply a refund against a balance due for another school district, another person's tax, prior year's tax or your Ohio income tax return.</p> |
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Common School District Income Tax Questions

Do I have to file a school district income tax return?

Yes, if you

- were a **resident** of a school district with an income tax in effect for 2004 and you had income. You would be required to file Form SD 100 OR
- received a W-2 with **erroneous school district withholding tax** taken out of your pay for 2004. If you are liable for tax in one school district, but you had withholding taken for another school district, you must file **separate** SD 100 returns under each school district number. If you are not liable for school district tax, but had school district tax withheld in error, you must complete an SD 100 return under that school district number for a refund.

No, if you

- were **not a resident** of a school district with an income tax in effect during 2004 and had no school district income tax withheld in error. You would not be required to file Form SD 100.

How can I be sure of what school district I live in?

If you are not sure what school district you are in, the Department of Taxation has implemented a new online resource called **The Finder**. Instructions for using **The Finder** are found on page 6.

I don't file a federal or Ohio return. Must I file an SD 100?

Yes, if you have a school district tax liability. You should start with what your Ohio adjusted gross income would be if you were filing an Ohio return; then allow for personal exemptions. If the end result is an amount due, you must file the return.

What if I am a part-year resident of two taxing districts?

You must file a separate SD 100 return under **each** taxing district's school district number and deduct the other district's income on line 2. You may claim your full personal exemption(s) on each return.

What if I received a W-2 with SD tax, but I don't live in a district with a tax?

You must complete an SD 100. Be sure to use the school district number of the school district your employer withheld for. Complete line 1 and list your correct school district name and number on the back. Deduct your entire income on line 2. Complete lines 9, 11, 13 and 15. Write your explanation on the back of the return.

I only lived part-year in an affected district. What must I do?

Be sure to use the school district number for the **taxing** district on your return. Deduct your part-year income from your residence in the non-taxing district on line 2. You may still claim your full personal exemption(s).

Do I have to file school district estimated tax by using Form SD 100ES?

Yes, if your combined estimated Ohio and school district liability exceeds by \$500 any withholding. However, two Ohio safe harbors apply: 1) your withholding amount is 90% of your estimated liability or 2) your withholding amount is 100% of last year's tax (if you were liable for the full year).

My military home of record is New York, but I'm stationed at WPAFB. Am I liable?

Your military income is not taxable, but other Ohio employment is subject to Ohio tax. Also, if your spouse resides with you and works in Ohio and does not maintain a place of abode in another state, their income is subject to the school district tax. Deduct your own military income on line 2 if you are filing a joint return. You may still claim the same number of exemptions you claim on your Ohio return.

Q&A

Are my children liable for the school district tax?

Yes, if they have school district taxable income. There is no age limitation.

I'm retired. Am I liable for school district tax?

Yes, if you have school district taxable income. Taxpayers who are 65 years old before January 1, 2005, may claim a senior citizen credit of \$50 per return.

Can I e-file my school district return?

Yes. In order to e-file your school district return, you must be a full-year resident of the school district for which you are filing. You must also be filing an electronic Ohio income tax return.

I can't file my SD 100 by April 15. Can I get an extension?

Yes, if you are requesting an extension to file your federal 1040. Ohio does not have its own extension, but honors the federal extension. You should attach a copy of your federal extension or extension confirmation number to the SD-100 when you file. Remember, there is no extension for paying your tax.

I am not able to pay by April 15. What should I do?

File your return by April 15 to avoid the late-filing penalty, unless you have a federal extension. Whatever you pay will lessen the amount of interest and late-payment penalty you receive on your billing notice.

What are the late charges for not filing or paying on time?

If you fail to file your SD 100 by April 15 (or the extended due date), the penalty for failure to file timely may be the greater of \$50 per month up to a maximum of \$500 or 5% per month up to a maximum of 50% of the tax. If you fail to pay the full amount of the tax by April 15, the penalty for failure to pay may be double the interest charged (4% for 2005).

How do I correct my SD 100 after I have already filed it?

Any change or correction to your return can be made by filing an Amended School District Income Tax return (Form SD 100X). To speed up the processing of your amended return:

- Attach a copy of your original return, AND
- Attach a copy of any cancelled checks used as payment on your original return.

You can get Ohio Form SD 100X from our web site at www.tax.ohio.gov or by calling toll-free 1-(800)-282-1782. If you correct your federal income tax return or if you are audited by the Internal Revenue Service, you must file Ohio Form SD 100X within 60 days of the final determination of the federal change.

CAUTION: The Internal Revenue Service tells us about all changes it makes to your federal return. To avoid penalties, be sure to file your Ohio amended return within 60 days of the final determination of the federal change.

My W-2 does not identify my school district withholding. What can I do?

You should ask your employer for a corrected W-2 identifying both the withholding amount and the school district by its four-digit number or ask for a letter from your employer identifying the withholding amount and school district.

What can I do if my employer will not withhold the tax?

You should put the facts in writing along with a copy of last year's W-2 (if you were with the company then) and submit them to School District Income Tax, P.O. Box 182837, Columbus, Ohio 43218-2837.

Pay Your Taxes by Credit Card



You can use your Discover/NOVUS, VISA, MasterCard or American Express card to pay your personal income taxes. Credit card payments may be made by telephone by calling **1-800-2PAY-TAX**, (1-800-272-9829) or by visiting www.tax.ohio.gov on the Internet, and clicking on the **Ohio I-file** link.

Official Payments Corporation charges a convenience fee of 2.5% of the tax due for this service. This fee is paid directly to Official Payments Corporation and the state of Ohio does not receive any portion of this fee.

When will my payment be posted? Your payment will be effective the date you charge it.

What happens if I change my mind? If you pay your tax liability by credit card and subsequently reverse the credit card transaction, you may be subject to penalties, interest and other fees imposed by the Ohio Department of Taxation for nonpayment or late payment of your tax liability.

Who should I call if I have a problem with my credit card payment? Call Official Payments Corporation toll-free at 1-866-621-4109.

How do I use my credit card to pay my Ohio income tax? Once you have determined how much you owe:

- ✓ have your Discover/NOVUS, VISA, MasterCard, or American Express card ready;
- ✓ complete lines 1 through 10;
- ✓ use your touch-tone telephone to call toll-free 1-800-2PAY-TAX or 1-800-272-9829; enter the letters OHIO, the numbers 6446, or your ZIP code when prompted; follow the recorded instructions; OR
- ✓ go to the Official Payments Corporation web site at: www.officialpayments.com, select Payment Center.

1. Amount you are paying (round to the nearest whole dollar):

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2. Your school district number:

3. Your social security number:

4. The first 3 letters of your last name:

5. Your spouse's social security number (if joint return):

6. The first 3 letters of your spouse's last name:

7. The tax year you are paying for:

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8. Home telephone number:

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9. Your credit card number:

10. Credit card expiration date (MM/YY):

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11. ZIP code for address where your credit card bills are sent:

12. At the end of your call or visit, you will be given a payment confirmation number. Write it here and keep it for your records.

Keep this page for your records.

SD 40P School District Income Tax Payment Voucher

First name	Initial	Last name
First name (if joint return)	Initial	Last name
Address		
City, state, ZIP code		

DO **NOT** STAPLE CHECK TO FORM. DO **NOT** SEND CASH. Return this voucher with check or money order made payable to: **SCHOOL DISTRICT INCOME TAX** and mail to: **SCHOOL DISTRICT INCOME TAX**, P.O. BOX 182389, COLUMBUS, OHIO 43218-2389.

2004SP

Please 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 social security number

Spouse's social security number (if joint filing)

AMOUNT OF PAYMENT



\$ 0 0

The Finder

Locate online • By address



- Tax Rates
- Tax Districts

Do you know your Ohio public school district name?

Do you know if your Ohio public school district has an income tax?

If you need to know your Ohio public school district number or tax rate, use *The Finder*.

The Finder

Sales and Use Tax

School District

Property Tax

Municipal Tax

Tax District Summary

Contact Us

Login

Step 1 → Go to our Internet web site at www.tax.ohio.gov.

Step 2 → Click on *The Finder*.

Step 3 → Follow the directions to find your school district by entering the street mailing address, city, town or post office with the 5- or 9-digit ZIP code for your residence.

Step 4 → We will validate your street address and city of residence using GIS mapping information.

Step 5 → Your Ohio public school district name and number will appear on the screen with the applicable tax rate if your school district has an income tax in effect. You will be provided a reference number for each look-up inquiry.

Step 6 → Enter the Ohio public school district number in the space provided on the front of your tax form.

If you think the school district information provided by the GIS mapping information is incorrect, use *The Finder-Help* button to e-mail your inquiry to us.

Don't have access to the Internet?

If you do not have access to the Internet, you may verify your Ohio public school district by contacting your local county auditor or board of elections.

School Districts with an Income Tax for 2004

SD#	School District Name and County	Decimal		SD#	School District Name and County	Decimal	
		Rate	Percent			Rate	Percent
3301	Ada EVSD (Hardin)	.0075	¾%	5504	Miami East LSD (Miami)	.0050	½%
7501	Anna LSD (Shelby)	.0050	½%	6906	Miller City-New Cleveland LSD (Putnam)	.0125	1¼%
1901	Ansonia LSD (Darke)	.0075	¾%	1905	Mississinawa Valley LSD (Darke)	.0100	1%
6301	Antwerp LSD (Paulding)	.0075	¾%	8802	Mohawk LSD (Wyandot)	.0100	1%
1902	Arcanum-Butler LSD (Darke)	.0075	¾%	8605	Montpelier EVSD (Williams)	.0075	¾%
3202	Arlington LSD (Hancock)	.0125	1¼%	5903	Mount Gilead EVSD (Morrow)	.0075	¾%
3901	Bellevue CSD (Huron)	.0050	½%	6802	National Trail LSD (Preble)	.0100	1%
2801	Berkshire LSD (Geauga)	.0075	¾%	5708	New Lebanon LSD (Montgomery)	.0075	¾%
7401	Bettsville LSD (Seneca)	.0100	1%	3903	New London LSD (Huron)	.0100	1%
2101	Big Walnut LSD (Delaware)	.0075	¾%	0907	New Miami LSD (Butler)	.0100	1%
2303	Bloom-Carroll LSD (Fairfield)	.0075	¾%	7404	New Riegel LSD (Seneca)	.0075	¾%
8701	Bowling Green CSD (Wood)	.0050	½%	4507	Newark CSD (Licking)	.0100	1%
5502	Bradford EVSD (Miami)	.0175	1¾%	5506	Newton LSD (Miami)	.0100	1%
1701	Buckeye Central LSD (Crawford)	.0150	1½%	8003	North Union LSD (Union)	.0100	1%
2102	Buckeye Valley LSD (Delaware)	.0100	1%	5904	Northmor LSD (Morrow)	.0100	1%
2502	Canal Winchester LSD (Franklin)	.0075	¾%	4509	Northridge LSD (Licking)	.0100	1%
8301*	Carlisle LSD (Warren)	.0100	1%	8505	Northwestern LSD (Wayne)	.0125	1¼%
2902	Cedar Cliff LSD (Greene)	.0100	1%	3904	Norwalk CSD (Huron)	.0050	½%
5401*	Celina CSD (Mercer)	.0075	¾%	4712*	Oberlin CSD (Lorain)	.0125	1¼%
4201	Centerburg LSD (Knox)	.0075	¾%	8707	Otsego LSD (Wood)	.0100	1%
2002	Central LSD (Defiance)	.0075	¾%	6907	Ottawa-Glandorf LSD (Putnam)	.0050	½%
1303	Clermont-Northeastern LSD (Clermont)	.0100	1%	6909	Pandora-Gilboa LSD (Putnam)	.0075	¾%
5402	Coldwater EVSD (Mercer)	.0050	½%	5405	Parkway LSD (Mercer)	.0100	1%
1502	Columbiana EVSD (Columbiana)	.0100	1%	3504	Patrick Henry LSD (Henry)	.0175	1¾%
6901	Columbus Grove LSD (Putnam)	.0075	¾%	6302	Paulding EVSD (Paulding)	.0100	1%
6902	Continental LSD (Putnam)	.0100	1%	8708	Perrysburg EVSD (Wood)	.0050	½%
3203*	Cory-Rawson LSD (Hancock)	.0175	1¾%	2604*	Pettisville LSD (Fulton)	.0100	1%
5503	Covington EVSD (Miami)	.0050	½%	2307	Pickerington LSD (Fairfield)	.0100	1%
1503	Crestview LSD (Columbiana)	.0100	1%	5507	Piqua CSD (Miami)	.0050	½%
4202*	Danville LSD (Knox)	.0050	½%	7007	Plymouth-Shiloh LSD (Richland)	.0100	1%
2003	Defiance CSD (Defiance)	.0050	½%	6804	Preble Shawnee LSD (Preble)	.0100	1%
6803	Eaton CSD (Preble)	.0075	¾%	2509	Reynoldsburg CSD (Franklin)	.0050	½%
8602	Edgerton LSD (Williams)	.0100	1%	3304	Ridgmont LSD (Hardin)	.0100	1%
8703	Elmwood LSD (Wood)	.0125	1¼%	3305	Riverdale LSD (Hardin)	.0100	1%
2602	Evergreen LSD (Fulton)	.0075	¾%	4604	Riverside LSD (Logan)	.0075	¾%
8001	Fairbanks LSD (Union)	.0075	¾%	7507	Russia LSD (Shelby)	.0075	¾%
2903	Fairborn CSD (Greene)	.0050	½%	7406	Seneca East LSD (Seneca)	.0100	1%
2304*	Fairfield Union LSD (Fairfield)	.0100	1%	3905	South Central LSD (Huron)	.0125	1¼%
7503	Fairlawn LSD (Shelby)	.0075	¾%	1205	Southeastern LSD (Clark)	.0100	1%
7504	Fort Loramie LSD (Shelby)	.0075	¾%	7105	Southeastern LSD (Ross)	.0075	¾%
5406	Fort Recovery LSD (Mercer)	.0100	1%	4510	Southwest Licking LSD (Licking)	.0075	¾%
1903	Franklin Monroe LSD (Darke)	.0075	¾%	0209	Spencerville LSD (Allen)	.0100	1%
7202*	Fremont CSD (Sandusky)	.0125	1¼%	5010	Springfield LSD (Mahoning)	.0100	1%
2603	Gorham Fayette LSD (Fulton)	.0100	1%	8607*	Stryker LSD (Williams)	.0100	1%
1305	Goshen LSD (Clermont)	.0100	1%	6503	Teays Valley LSD (Pickaway)	.0075	¾%
2904	Greeneview LSD (Greene)	.0100	1%	1103	Triad LSD (Champaign)	.0100	1%
3603*	Greenfield EVSD (Highland)	.0125	1¼%	1906	Tri-Village LSD (Darke)	.0150	1½%
1904	Greenville CSD (Darke)	.0050	½%	6805	Twin Valley Community LSD (Preble)	.0075	¾%
7505	Hardin-Houston LSD (Shelby)	.0075	¾%	7106	Union-Scioto LSD (Ross)	.0050	½%
3302	Hardin Northern LSD (Hardin)	.0100	1%	1510	United LSD (Columbiana)	.0050	½%
2004	Hicksville EVSD (Defiance)	.0075	¾%	8803	Upper Sandusky EVSD (Wyandot)	.0050	½%
5902	Highland LSD (Morrow)	.0050	½%	3306	Upper Scioto Valley LSD (Hardin)	.0050	½%
3604	Hillsboro CSD (Highland)	.0100	1%	5713	Valley View LSD (Montgomery)	.0125	1¼%
3501	Holgate LSD (Henry)	.0100	1%	8104*	Van Wert CSD (Van Wert)	.0100	1%
4901	Jefferson LSD (Madison)	.0050	½%	3208	Vanlue LSD (Hancock)	.0100	1%
4503*	Johnstown-Monroe LSD (Licking)	.0100	1%	2308*	Walnut Township LSD (Fairfield)	.0125	1¼%
3303	Kenton CSD (Hardin)	.0100	1%	0605	Wapakoneta CSD (Auglaize)	.0075	¾%
2805	Ledgemont LSD (Geauga)	.0075	¾%	6303	Wayne Trace LSD (Paulding)	.0075	¾%
6905	Leipsic LSD (Putnam)	.0075	¾%	0606	Waynesfield-Goshen LSD (Auglaize)	.0100	1%
3205	Liberty-Benton LSD (Hancock)	.0075	¾%	4715	Wellington EVSD (Lorain)	.0100	1%
3502	Liberty Center LSD (Henry)	.0100	1%	1105	West Liberty-Salem LSD (Champaign)	.0150	1½%
2306	Liberty Union-Thurston LSD (Fairfield)	.0125	1¼%	3906	Western Reserve LSD (Huron)	.0125	1¼%
4506	Licking Valley LSD (Licking)	.0100	1%	1404	Wilmington CSD (Clinton)	.0100	1%
0303	Loudonville-Perrysville EVSD (Ashland)	.0125	1¼%	3122	Wyoming CSD (Hamilton)	.0125	1¼%
0905	Madison LSD (Butler)	.0050	½%	2906	Xenia Community CSD (Greene)	.0050	½%
3206	McComb LSD (Hancock)	.0100	1%	2907	Yellow Springs EVSD (Greene)	.0100	1%
1102	Mechanicsburg EVSD (Champaign)	.0050	½%				

*new/rate change for 2004

Taxpayer Assistance

By Internet



**Ohio Department of Taxation
Internet Web Site – www.tax.ohio.gov**

Tax forms
Instructions
Information releases
E-mail us

By Phone



Toll-Free Telephone Numbers:

Toll-Free **Tax Questions** 1-800-282-1780
Toll-Free **Form Requests** 1-800-282-1782

Mail forms to

School District Income Tax
P.O. Box 182389
Columbus, OH 43218-2389

Written



Ohio Department of Taxation Taxpayer Services Mailing Address:

Ohio Department of Taxation
Taxpayer Services Division
Taxpayer Services Contact Center
P.O. Box 182382
Columbus, Ohio 43218-2382

Walk-in



Ohio Department of Taxation Taxpayer Service Locations:

Taxpayer Service Center Hours
Office hours: 8:00 a.m. – 5:00 p.m.
Monday through Friday
See location listing in next column.

Ohio Department of Taxation Taxpayer Service Centers

Akron Taxpayer Service Center
161 S. High St., Suite 501
Akron, OH 44308-1600

Cincinnati Taxpayer Service Center
900 Dalton Ave. at W. 8th St.
Cincinnati, OH 45203-1171

Cleveland Taxpayer Service Center
615 W. Superior Ave.
Fifth Floor, Suite 570
Cleveland, OH 44113-1891

Columbus Taxpayer Service Center
800 Freeway Drive North
Columbus, OH 43229
OR
30 East Broad St., 20th Floor
Columbus, OH 43215

Dayton Taxpayer Service Center
Centre City Offices
40 S. Main St., 5th Floor
Dayton, OH 45402-2043

Toledo Taxpayer Service Center
One Gov't. Center, Suite 1400
Toledo, OH 43604-2232

Youngstown Taxpayer Service Center
242 Federal Plaza West, Suite 402
Youngstown, OH 44503-1294

Zanesville Taxpayer Service Center
601 Underwood St.
Zanesville, OH 43701-3786

For the Deaf, Hearing Impaired or Speech Impaired Who Use TTY or TDD Only: Please contact the Ohio Relay Service at 1-800-750-0750 and give the communication assistant the Department of Taxation phone number that you wish to contact.

Volunteer Tax Assistance Program (VITA) and Tax Counseling for the Elderly (TCE): These programs help older, disabled, low-income and non-English speaking people fill in their state and federal returns. For locations in your area, call the Internal Revenue Service at 1-800-829-1040. If you received an Ohio and/or federal income tax package in the mail, take them with you when you go for help.