2006

School District Income Tax Return and Instructions

Inside:

- ✓ Form SD 100
- ✓ Pay your taxes by credit card (see page 7)
- ✓ Use The Finder to verify your school district and tax rate (see page 8)

For Fast Refunds:
File online with

OHIO I-File

@ tax.ohio.gov
It's free!

OHIO DEPARTMENT OF TAXATION

General Information

A Message from Ohio's Tax Commissioner

Your school district number is based upon the address shown on your 2005 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 by using *The Finder* (see page 8).

I-File or E-File

You now have two paperless options to electronically file your school district return: I-File and e-file.

- If you filed an Ohio income tax return last year, then you can use your personal computer to I-File your 2006 school district return. Simply go to our Web site at **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 commerical software companies and most professional tax preparers provide electronic filing for a small fee.

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

Due Date: Generally, you must file this return and make all payments by April 16, 2007. For exceptions that may apply, see the questions and answers at the top of page 6.

Preparer's Signature

The Ohio Department of Taxation follows IRS Notice 2004-54, which provides for alternative preparer signature procedures for federal income tax paper returns that paid practitioners prepare on behalf of their clients. Paid preparers can follow those same procedures with respect to filing the following Ohio paper returns: individual income tax, school district income tax, withholding tax (employer and pass-through entity) and corporation franchise tax. See Ohio Revised Code sections 5703.262(B) and 5747.08(F).

Do Both Married Filing Jointly Taxpayers Have To Sign This Return?

Both married filing jointly spouses must sign unless one of the spouses was not domiciled in the school district for the entire year. In such situations the nondomiciled married filing jointly spouse does not have to sign.

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 your providing us 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. Your failure to supply any information requested on a tax form prescribed by the tax commissioner may result in (i) the imposition of penalties for failing to file a complete tax return or (ii) the denial of a license, if applicable.

About the SD 100 Form

The SD 100 form has been designed for electronic scanning, which allows for faster processing with fewer errors. In order to avoid unnecessary delays caused by manual processing, taxpayers should use the following guidelines:

1. Use black ink.
2. Use this form **ONLY** for the taxable year **2006.**
3. Round numbers to the nearest dollar. Do not print over the preprinted zeros in the boxes on the far right, which designate cents (.00).
4. Print your numbers and letters inside the boxes like this:

0	1	2	3	4	5	6	7	8	9	A	B	C

1	2	3		A	N	Y		S	T	R	E	E	T	

Use only **UPPERCASE** letters.

Name(s), address and Social Security number(s). If you received a preprinted label with your SD 100 booklet and the information is correct, please use the label. If your label is incorrect, lost or damaged, enter your name, address and Social Security number on your return (if married filing jointly, please enter spouse's Social Security number).

File electronically and receive your refund in 5-7 days by direct deposit!

Instructions for Completing the School District Income Tax Return

If during 2006 you resided in or had school district income tax withheld for more than one of the school districts listed on pages 9-10 of this booklet, you must complete a separate return for each school district affected.

Line 1
Ohio adjusted gross income –

- 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 you filed your federal taxes using the federal long form 1040, enter the amount from line 3 of your Ohio TeleFile worksheet less any amount on line 4 of the Ohio TeleFile worksheet.

Line 2
To show an adjustment on this line, you must first complete Schedule A or Schedule B.

Complete Schedule A if ...
- you were either a part-year resident or a full-year nonresident of the school district AND
- you did not enter school district number 6501 on page 1 of the tax return.

If you completed Schedule A, please shade the negative sign "–" in the box provided on line 2.

Complete Schedule B if ...
- you were a resident of the Circleville City School District for any portion of the year AND
- you entered school district number 6501 on page 1 of the tax return.

If you completed Schedule B and show an amount on line 21, please shade the negative sign "–" in the box provided on line 2.

Line 7
You may claim a $50 credit if you were 65 years or older before Jan. 1, 2007. Only one credit of $50 is allowed for each return even if you and your spouse are both 65 years or older and are filing a joint return.

Line 9
If the amount on line 8 is greater than $500 and your school district withholding for the school district identified on the return (see top of page 1 of the return) is less than the amount on line 8, you need to complete form SD 2210-100, which is available on our Web site at **tax.ohio.gov.**

Line 11
School district income tax withheld – Enter **only** the school district withholding tax that is identified on your W-2s for the school district **for which you are filing this return.** Enclose a copy of your W-2s with your return.

Line 12
Estimated payments/extension payments/credit carryover – If you made estimated school district income tax payments and/or an SD 40P extension payment for the school district for which you are filing this return, enter the total amount on line 12. Also include any credit carryover from your 2005 SD 100 return.

Line 14
AMOUNT YOU OWE – If line 13 is less than line 10, subtract line 13 from line 10 and enter your balance due amount on line 14. **If you will pay by credit card, please see page 7. Otherwise, make your check or money order payable to School District Income Tax and write your school district number, Social Security number and "2006 SD 100" on your check or money order.** You must also complete and enclose voucher form SD 40P (see page 7).

Line 15
AMOUNT OVERPAID – If line 13 is greater than line 10, subtract line 10 from line 13 and enter the result on line 15. You must also complete line 16 and/or line 17.

Line 16
CREDIT TO 2007 – Indicate the amount of line 15 you want us to credit to your 2007 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, any prior years' tax or your Ohio income tax return.**

Line 17
REFUND – Subtract line 16 from line 15. This is the amount of line 15 you want us to refund to you. **You cannot apply a refund against a balance due for another school district, a school district that has expired, another person's tax, any prior years' tax or your Ohio income tax return.**

Line 18
Note: Do not complete this line if you entered school district number 6501 on the front of the form.

Show on line 18 the portion of your Ohio adjusted gross income (line 3 on form IT 1040EZ or line 3 on form IT 1040) that you earned while you were a resident of another school district. Please note that the amount you show on this line must be "net" of all related deductions you claimed on the front page of your federal income tax return and on Schedule A of your Ohio income tax return.

Example
Pat was a resident of the Reynoldsburg City School District for part of the year and was a resident of the Columbus City School District for the remainder of the year. The Reynoldsburg City School District imposes a school district income tax; the Columbus City School District does not impose a school district income tax.

While Pat was residing in the Reynoldsburg City School District, she earned $39,000 in wages and dividends, and $5,000 interest from bonds issued by another state (this

interest is not subject to federal income tax but is subject to Ohio income tax and to Reynoldsburg City School District income tax). While Pat was residing in the Columbus City School District she earned $31,000 in wages and dividends, paid $10,000 in alimony, incurred a $3,000 capital loss and paid $2,000 into a medical savings account she established on Dec. 31 (the $2,000 contribution qualifies for the medical savings account deduction on Schedule A on Ohio form IT 1040).

Set forth below is the computation of (i) Pat's federal adjusted gross income, (ii) her Ohio adjusted gross income (line 3 on Ohio form IT 1040EZ, line 3 on Ohio form IT 1040, and line 1 on her form SD 100), (iii) the adjustment for lines 18 and 2 on her form SD 100 for the portion of her Ohio adjusted gross income earned while she was not a resident of the Reynoldsburg City School District, and (iv) her Reynoldsburg City School District adjusted gross income (line 3 on her form SD 100):

Example of Part-Year Resident Adjustment

Computation of Federal Adjusted Gross Income		
Wages and dividends		$ 70,000
Deduction for alimony paid		- 10,000
Capital loss deduction		- 3,000
Federal adjusted gross income		$ 57,000
Ohio Form IT 1040, Schedule A Adjustments		
Interest earned – non-Ohio state bonds		+ 5,000
Medical savings account deduction		- 2,000
Ohio adjusted gross income (line 1 on form SD 100)		$ 60,000
Line 18 and Line 2 (Form SD 100) Adjustment for the Portion of Pat's Income Not Earned While a Resident of the Reynoldsburg City School District		
Income earned while not a resident of Reynoldsburg City School District	$ 31,000	
Less: Related deductions ($10,000 alimony paid, $3,000 capital loss deduction and $2,000 medical savings account contribution deduction)	- 15,000	
Line 18 and line 2 (form SD 100) adjustment – the portion of Ohio adjusted gross income not earned while a resident of the Reynoldsburg City School District		($ 16,000)
Reynoldsburg City School District adjusted gross income (line 3 on form SD 100)		$ 44,000

Line 20

Complete Schedule B only if you entered school district number 6501 in the upper right-hand corner on page 1 of Ohio form SD 100.

Enter on line 20 only the qualifying income you earned while a resident of the Circleville City School District. Except as discussed below, "qualifying income you earned" means wages, tips and other employee compensation shown on your W-2 (reported on line 7 of your IRS form 1040, on line 7 of your IRS form 1040A or on line 1 of your IRS form 1040EZ), and net earnings from self-employment that you reported on IRS Schedule SE, Section A, line 4 or Section B, line 6 (Schedule SE is an attachment to IRS form 1040).

Include on line 20 only those amounts of qualifying income (i) that you earned while a resident of Circleville and (ii) that you are required to report on line 3 of your Ohio income tax return, form IT 1040EZ or IT 1040. An example of an amount that you do not have to report on line 20 of the school district income tax return is a Circleville minister's housing allowance not subject to income tax but subject to self-employment tax computed on IRS Schedule SE.

Do not show on this line any other types of income. Set forth below is a list of the most common types of income that are not "qualifying earned income" and that you should not show on line 20:

- Retirement income (amounts you receive from pension plans, Keogh plans and individual retirement accounts),
- Interest income and dividend income,
- Profits from real estate rental activities and royalties, both of which are reportable on Schedule E of IRS form 1040,
- Income and capital gains from the sale of stocks, bonds, equipment, land and buildings,
- Unemployment compensation and Workers' Compensation,
- Distributive shares of income and gain from S corporations (and limited liability companies treated as S corporations for federal income tax purposes),
- Distributions from trusts and estates,
- Distributive shares of income and gain from partnerships (and limited liability companies treated as partnerships for federal income tax purposes), but only if the income or gain is not subject to self-employment tax (see IRS Schedule SE, which is part of IRS form 1040).
- Lottery winnings, and
- Alimony income.

Lines 21 and 22

Instructions for these lines are on page 2 of the SD 100 tax return.

Ohio Department of TAXATION

Please do not use staples.

06020100

2006

SD 100 Rev. 10/06

School District Income Tax Return

Your Social Security number (required) ☐ Check if deceased

Spouse's Social Security number (only if joint return) ☐ Check if deceased

Enter school district # for this return (see pages 9-10). ➧ SD #

Please use only UPPERCASE letters.

Your first name | M.I. | Last name

Spouse's first name (only if joint return) | M.I. | Last name

Place Label Here

Home address (number and street)

City | State | ZIP code | Ohio county (first four letters)

Foreign country | Foreign postal code

In care of/executor's name **(must indicate if refund will be issued in decedent's name)**

Filing Status – Check only one (same as reported on federal income tax return)

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

☐ Married filing jointly

☐ Married filing separately – enter spouse's SS#

School District Residency – You must file a separate form SD 100 for each school district in which you reside.

☐ Full-year resident

☐ Nonresident of SD # above

☐ Part-year resident of SD # above from ...

2006 to 2006

Please do not use staples.
Place your W-2 on top of your return.
Place any other supporting documents or statements after the last page of your return.

Please do not staple to (but do enclose with) this return any payment or form SD 40P (see page 7).

If you are enclosing a check or money order, you must complete and enclose form SD 40P (see page 7).

INCOME INFORMATION – If amount is negative or a loss, please shade the negative sign ("–") in the box provided. ▬

1. Ohio adjusted gross income reported on line 3 of Ohio form IT 1040 or IT 1040EZ. If you filed your Ohio income tax return by telephone, see instructions on page 3. If this amount is a loss, please shade the negative sign "–" in the box provided ..... ▬ ... 1. ,, . 00
2. Adjustments, if any, from Schedule A or B on page 2 of this form. If the amount on line 2 comes from line 18 or 21, shade the negative sign "–" in the box provided ..... ▬ ... 2. ,, . 00
3. School district adjusted gross income (line 2 added to line 1 unless you have shaded the negative sign "–" in the box provided, in which case subtract line 2 from line 1; cannot be less than -0-) ..... 3. ,, . 00
4. Exemptions (multiply the number of your exemptions times $1,400). **Note:** If you entered school district number 6501 on the top of this form, you must enter -0- on line 4 ..... 4. ,, . 00
5. School district taxable income (line 3 minus line 4; cannot be less than -0-) ..... 5. ,, . 00

SIGN HERE (required)

Continue to SD 100 – pg. 2

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

➧ Spouse's signature (if filing jointly, BOTH must sign) | Phone number

Preparer's signature | Phone number

For Departmental Use Only

,, .

Code

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

Ohio Department of TAXATION

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2006

SD 100 Rev. 10/06

School District Income Tax Return

Social Security number (required) | **School district number**

6. School district tax (multiply the amount on line 5 by the decimal rate [.] on pages 9-10) 6. 0 0
7. Senior citizen credit ($50 limit per return) 7. 0 0
8. School district tax less credit (line 6 minus line 7 – cannot be less than -0-) 8. 0 0
9. Interest penalty on underpayment of estimated tax. Enclose form SD 2210-100 ..... 9. 0 0
10. Total due before withholding and payments (add line 8 and line 9) 10. 0 0
11. School district tax withheld (enclosed W-2s must show and agree with SD number on page 1) 11. 0 0
12. Add your estimated 2006 SD 100ES ($), your 2006 SD 40P payments ($) and your 2005 overpayment credited to 2006 ($) 12. 0 0
13. Total payments (add line 11 and line 12) 13. 0 0
14. If line 13 is less than line 10, subtract line 13 from line 10 and enter the **AMOUNT YOU OWE** ▸ 14. 0 0

    Check here ☐ if you have paid or will pay with an electronic check or a credit card (see page 7).

    Check here ☐ and enclose form SD 40P (see page 7) with the return if you are enclosing a paper check or money order (make payable to School District Income Tax).
15. If line 13 is greater than line 10, subtract line 10 from line 13 and enter **AMOUNT OVERPAID** ▸ 15. 0 0
16. Enter the amount of school district overpayment on line 15 that you want **CREDITED TO 2007** ▸ 16. 0 0
17. Subtract line 16 from line 15 and enter the amount that you want **REFUNDED** ▸ 17. 0 0

    If the amount you owe is less than $1.01, payment need not be made. If your refund is less than $1.01, no refund will be issued.

SCHEDULE A – PART-YEAR OR NONRESIDENT ADJUSTMENTS

Note: Do not complete this schedule if you entered school district number 6501 on the front of this form.

18. Enter on line 18 the amount of Ohio adjusted gross income, line 1, that was earned while **not** a resident of the taxing district whose number you entered on page 1 of this return. Be sure you reduce this amount by the related deductions (see instructions on page 3). Enter on line 2 the amount you show on line 18 ..... 18. 0 0

SCHEDULE B – CIRCLEVILLE CITY SCHOOL DISTRICT (6501) ADJUSTMENTS

Complete this schedule only if you entered school district number 6501 on page 1 of this form.

19. Enter the amount shown on line 1 on page 1 of this return. If you shaded in the negative in the box on line 1, please shade in the negative sign in the box on this line, too ..... [–] ... 19. 0 0
20. Enter on line 20 the qualifying income you earned while a resident of the Circleville City School District. "Qualifying income you earned" means wages, tips and other employee compensation as shown on your W-2 (on line 7 of your IRS form 1040, on line 7 of your IRS form 1040A or on line 1 of your IRS form 1040EZ) and net earnings from self-employment that you reported on IRS Schedule SE, Section A, line 4 or Section B, line 6 (Schedule SE is an attachment to IRS form 1040). See instructions 20. 0 0

    Is the amount shown on line 19 the same amount as shown on line 20? Yes ☐ No ☐
    If yes, do not complete the remainder of this schedule and enter -0- on line 2.

    If no, please answer the following: **Is the amount shown on line 19 more than the amount shown on line 20?**

    Yes. ☐ If yes, go to line 21 of this schedule and leave line 22 blank.

    No. ☐ If no, skip line 21 and go to line 22 of this schedule.
21. If the amount on line 19 is more than the amount on line 20, subtract the amount on line 20 from the amount on line 19. Enter the difference here. If you show an amount on line 21, place the same amount on line 2 on the front page of this return. **IMPORTANT:** If you show an amount on this line, shade the negative sign "–" in the box provided on line 2 on the front page of this return 21. 0 0
22. If the amount on line 19 is not more than the amount on line 20, subtract the amount on line 19 from the amount on line 20. Enter the difference here. Otherwise, leave this line blank. If you show an amount on line 22, place the same amount on line 2 on the front page of this return. 22. 0 0

Ohio Department of TAXATION

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School District Income Tax Return

Your Social Security number (required) ☐ Check if deceased

Spouse's Social Security number (only if joint return) ☐ Check if deceased

Enter school district # for this return (see pages 9-10). ➧ SD #

Please use only UPPERCASE letters.

Place Label Here

Your first name | M.I. | Last name

Spouse's first name (only if joint return) | M.I. | Last name

Home address (number and street)

City | State | ZIP code | Ohio county (first four letters)

Foreign country | Foreign postal code

In care of/executor's name **(must indicate if refund will be issued in decedent's name)**

Filing Status – Check only one (same as reported on federal income tax return)

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

☐ Married filing jointly

☐ Married filing separately – enter spouse's SS#

School District Residency – You must file a separate form SD 100 for each school district in which you reside.

☐ Full-year resident

☐ Nonresident of SD # above

☐ Part-year resident of SD # above from ...

2006 to 2006

Please do not use staples.
Place your W-2 on top of your return.
Place any other supporting documents or statements after the last page of your return.

Please do not staple to (but do enclose with) this return any payment or form SD 40P (see page 7).

If you are enclosing a check or money order, you must complete and enclose form SD 40P (see page 7).

INCOME INFORMATION – If amount is negative or a loss, please shade the negative sign ("–") in the box provided. ▬

1. Ohio adjusted gross income reported on line 3 of Ohio form IT 1040 or IT 1040EZ. If you filed your Ohio income tax return by telephone, see instructions on page 3. If this amount is a loss, please shade the negative sign "–" in the box provided ..... ▬ ... 1. ,, . 00
2. Adjustments, if any, from Schedule A or B on page 2 of this form. If the amount on line 2 comes from line 18 or 21, shade the negative sign "–" in the box provided ..... ▬ ... 2. ,, . 00
3. School district adjusted gross income (line 2 added to line 1 unless you have shaded the negative sign "–" in the box provided, in which case subtract line 2 from line 1; cannot be less than -0-) ..... 3. ,, . 00
4. Exemptions (multiply the number of your exemptions times $1,400). **Note:** If you entered school district number 6501 on the top of this form, you must enter -0- on line 4 ..... 4. ,, . 00
5. School district taxable income (line 3 minus line 4; cannot be less than -0-) ..... 5. ,, . 00

SIGN HERE (required)

Continue to SD 100 – pg. 2

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

➧ Spouse's signature (if filing jointly, BOTH must sign) | Phone number

Preparer's signature | Phone number

For Departmental Use Only

,, .

Code

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

Ohio Department of TAXATION

Please do not use staples.

06020200

2006

SD 100 Rev. 10/06

School District Income Tax Return

Social Security number (required) | **School district number**

6. School district tax (multiply the amount on line 5 by the decimal rate ☐ on pages 9-10) 6. 00
7. Senior citizen credit ($50 limit per return) 7. 00
8. School district tax less credit (line 6 minus line 7 – cannot be less than -0-) 8. 00
9. Interest penalty on underpayment of estimated tax. Enclose form SD 2210-100 ..... 9. 00
10. Total due before withholding and payments (add line 8 and line 9) 10. 00
11. School district tax withheld (enclosed W-2s must show and agree with SD number on page 1) 11. 00
12. Add your estimated 2006 SD 100ES ($), your 2006 SD 40P payments ($) and your 2005 overpayment credited to 2006 ($) 12. 00
13. Total payments (add line 11 and line 12) 13. 00
14. If line 13 is less than line 10, subtract line 13 from line 10 and enter the **AMOUNT YOU OWE** ▸ 14. 00

    Check here ☐ if you have paid or will pay with an electronic check or a credit card (see page 7).

    Check here ☐ and enclose form SD 40P (see page 7) with the return if you are enclosing a paper check or money order (make payable to School District Income Tax).
15. If line 13 is greater than line 10, subtract line 10 from line 13 and enter **AMOUNT OVERPAID** ▸ 15. 00
16. Enter the amount of school district overpayment on line 15 that you want **CREDITED TO 2007** ▸ 16. 00
17. Subtract line 16 from line 15 and enter the amount that you want **REFUNDED** ▸ 17. 00

If the amount you owe is less than $1.01, payment need not be made. If your refund is less than $1.01, no refund will be issued.

SCHEDULE A – PART-YEAR OR NONRESIDENT ADJUSTMENTS

Note: Do not complete this schedule if you entered school district number 6501 on the front of this form.

18. Enter on line 18 the amount of Ohio adjusted gross income, line 1, that was earned while **not** a resident of the taxing district whose number you entered on page 1 of this return. Be sure you reduce this amount by the related deductions (see instructions on page 3). Enter on line 2 the amount you show on line 18 ..... 18. 00

SCHEDULE B – CIRCLEVILLE CITY SCHOOL DISTRICT (6501) ADJUSTMENTS

Complete this schedule only if you entered school district number 6501 on page 1 of this form.

19. Enter the amount shown on line 1 on page 1 of this return. If you shaded in the negative in the box on line 1, please shade in the negative sign in the box on this line, too 19. 00
20. Enter on line 20 the qualifying income you earned while a resident of the Circleville City School District. "Qualifying income you earned" means wages, tips and other employee compensation as shown on your W-2 (on line 7 of your IRS form 1040, on line 7 of your IRS form 1040A or on line 1 of your IRS form 1040EZ) and net earnings from self-employment that you reported on IRS Schedule SE, Section A, line 4 or Section B, line 6 (Schedule SE is an attachment to IRS form 1040). See instructions 20. 00

    Is the amount shown on line 19 the same amount as shown on line 20? Yes ☐ No ☐
    If yes, do not complete the remainder of this schedule and enter -0- on line 2.

    If no, please answer the following: **Is the amount shown on line 19 more than the amount shown on line 20?**

    Yes. ☐ If yes, go to line 21 of this schedule and leave line 22 blank.

    No. ☐ If no, skip line 21 and go to line 22 of this schedule.
21. If the amount on line 19 is more than the amount on line 20, subtract the amount on line 20 from the amount on line 19. Enter the difference here. If you show an amount on line 21, place the same amount on line 2 on the front page of this return. **IMPORTANT:** If you show an amount on this line, shade the negative sign "–" in the box provided on line 2 on the front page of this return 21. 00
22. If the amount on line 19 is not more than the amount on line 20, subtract the amount on line 19 from the amount on line 20. Enter the difference here. Otherwise, leave this line blank. If you show an amount on line 22, place the same amount on line 2 on the front page of this return. 22. 00

Frequently Asked 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 2006 and you had income. You are required to file form SD 100.

  OR

- received a W-2 with **erroneous school district withholding tax** taken out of your pay for 2006. If you are not liable for school district income tax (SDIT), but had school district tax withheld in error, you must complete an SD 100 return under that school district number for a refund. 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.

No, if you ...

- were **not a resident** of a school district with an income tax in effect during 2006 and had no school district income tax withheld in error. You are not required to file form SD 100.

How can I be sure of the school district in which I live?

If you are not sure what school district you are in, the Ohio Department of Taxation has an online resource called ***The Finder*** to assist you. Instructions for using ***The Finder*** are on page 8.

I don't file a federal or Ohio income tax 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 income tax return. If you show an amount on line 8 on form SD 100, you must file the school district income tax 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. Compute Schedule A or B on the back of the return for the other districts' income adjustment on line 2. You may claim your full personal exemption(s) on each return. However, if you are filing a tax return for school district number 6501 (Circleville City School District), you are not entitled to personal exemptions on that return.

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

You are not subject to the school district income tax in that school district. In order to get a full refund of the school district income tax withheld for a school district in which you did not live at any time during the year, you must complete form SD 100. Be sure to show on your return the school district number for which your employer withheld school district income tax. Place on line 1 on the school district income tax return your Ohio adjusted gross income that you reported on line 3 of your Ohio income tax return, form IT 1040. On your school district return place on line 2 as a deduction and also on line 18 the amount you reported on line 1. Place a -0- on lines 3, 5, 6, 8 and 10 of the school district return. Then place on lines 11, 13, 15 and 17 the amount of withheld school district income tax. When you mail us your return, you must include a copy of the W-2 showing the school district income tax withheld for the school district number shown on your return.

I only lived part-year in a taxable school district. What must I do?

Be sure to use the school district number for the **taxing** district on your return. Deduct on lines 2 and 18 the portion of your Ohio adjusted gross income you earned while you were **not** a resident of the school district imposing the tax. You may still claim your full personal exemption(s) unless you're filing as a part-year resident of the Circleville City School District, number 6501.

Do I have to file school district estimated income tax payments for 2007?

You must make estimated school district income tax payments if you will owe more than $500 in combined state and local school district income tax for 2007 after subtracting your state and school district income tax withholding amounts. However, even if you will owe more than $500, you do not have to make estimated income tax payments if either (i) your year 2007 combined state and school district income tax withholding amount is at least 90% of your year 2007 combined state and school district income tax or (ii) your year 2007 combined state and school district income tax withholding amount is equal to or greater than your 2006 combined state and school district income tax (if you were liable for the full year). Use form SD 100ES to make estimated payments (available on our Web site at **tax.ohio.gov** or by calling toll-free 1-800-282-1782).

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

Yes, if you show an amount on line 8. Taxpayers who are 65 years old before Jan. 1, 2007 may claim a senior citizen credit of $50 per return on line 7.

Frequently Asked School District Income Tax Questions

I can't file my SD 100 by April 16, 2007. Can I get an extension?

Yes, if you have an extension of time to file your federal 1040. Ohio does not have its own extension request form, but honors the federal extension filing period. When you file the SD 100, you must include a copy of your federal extension or extension confirmation number. However, there is no extension of time for paying your tax. You will owe interest and penalty on any payment you make after April 16, 2007. **Exception:** You can avoid a penalty (but you cannot avoid interest) if (i) you have a federal extension to file, (ii) by April 16, 2007, you pay at least 90% of the school district income tax (make any required payment electronically via our Web site at **tax.ohio.gov** or use form SD 40P on page 7 to make any extension payment due), and (iii) by the extended due date you pay the balance of the school district income tax due (pay the balance electronically or use another form SD 40P, which is also available on our Web site).

I am not able to pay by April 16, 2007. What should I do?

By law all tax is due on this date. Whatever you pay by this date will reduce 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 don't file your SD 100 by April 16, 2007 (or by 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 16, 2007, the penalty for failure to pay may be double the interest charged (8% for 2007).

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

Make any correction to your return by filing an amended school district income tax return (form SD 100X). To speed up the processing of your amended return ...

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

You can get form SD 100X from our Web site at **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 (IRS), you must file Ohio form SD 100X within 60 days of the final determination of the IRS correction. **Caution:** The IRS tells us about all changes it makes to your federal income tax return. To avoid penalties, be sure to file your amended school district income tax return within 60 days of the final determination of the federal change.

Are my children liable for the school district tax?

Yes, your children are liable if they have school district taxable income on line 5, form SD 100. There is no age limit.

I'm in the military stationed at Wright-Patterson AFB. My spouse (a civilian) and I live in a school district that levies a school district income tax. My DD-2058 accurately reflects New York as my state of legal residence. Are my spouse and I liable for the school district tax?

None of your own income is taxable. Deduct on line 2 and on line 18 of the school district income tax return, form SD 100, your portion of your own Ohio adjusted gross income that you did not show on line 37 of your Ohio income tax return, form IT 1040.

However, your civilian spouse's income – regardless of where earned – is taxable unless your spouse can prove by clear and convincing evidence that s/he is a full-year resident of another state. If your spouse is a full-year resident of another state and if you and your spouse's filing status is married filing jointly, then your spouse can also deduct on line 2 and on line 18 of Ohio form SD 100 his or her adjusted gross income.

Be sure to include with the form SD 100 a detailed explanation supporting the deductions you and your spouse show on line 2 and on line 18 of form SD 100. For more information about residency, go to the Ohio Department of Taxation's Web site at **tax.ohio.gov**, click on the logo for "Military and Taxes in Ohio" and refer to Q&A #3.

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 also must be filing an electronic Ohio income tax return.

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

You should either 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 number.

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

If your employer will not withhold school district income tax and you will owe combined Ohio and school district income tax of at least $500, you are required to file a school district estimated income tax voucher (SD 100ES), which is available on our Web site at **tax.ohio.gov.** You should also put the facts in writing along with a copy of last year's W-2 (if you were with the employer then) and submit them to School District Income Tax, P.O. Box 182837, Columbus, Ohio 43218-2837.

Pay Your Taxes by Credit Card

CREDIT CARDS PROUDLY ACCEPTED:

You can use your Discover/NOVUS, VISA, MasterCard or American Express card to pay your income taxes. You can make the credit card payments either by visiting **tax.ohio.gov** on the Internet and clicking on the **Ohio I-File** link or by calling **1-800-2PAY-TAX** (1-800-272-9829).

Whether you visit our Web site or pay by telephone, Official Payments Corporation will be providing the credit card services. Official Payments Corporation charges a convenience fee equal to 2.5% of the tax due. Official Payments Corporation will bill your credit card account for this convenience fee. **The state of Ohio and your school district do 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 you 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.

Whom 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 and my telephone to pay my Ohio income tax? Once you have determined how much you owe, follow the steps set forth below:

- ✓ Have your Discover/NOVUS, VISA, MasterCard or American Express card ready;
- ✓ Complete lines 1 through 11 on this page (optional);
- ✓ Use your touch-tone telephone to call toll-free 1-800-2PAY-TAX or 1-800-272-9829. When prompted, enter (i) the letters OHIO or (ii) the numbers 6446 or (iii) your ZIP code; then follow the recorded instructions.

How do I use my credit card and the Internet to pay my Ohio income tax? Once you have determined how much you owe, follow the steps set forth below:

- ✓ Have your Discover/NOVUS, VISA, MasterCard or American Express card ready;
- ✓ Complete lines 1 through 11 on this page (optional);
- ✓ Go to **tax.ohio.gov** and select the "I-File" link. Click on the "Ohio E Payment" link. Then click on the "Begin Payment Process" link. If you have previously registered either to file electronically or to pay electronically, click on the "E Payment" link and follow the directions that appear. If you have not previously registered to file electronically and to pay electronically, click on the "Register Now" link and follow the directions that appear.

1. Amount you are paying (round to the nearest whole dollar)
   $ ___,___.00
2. Your school district number
3. Your Social Security number
4. The first three letters of your last name
5. Your spouse's Social Security number **(only if joint return)**
6. The first three letters of your spouse's last name **(only if joint return)**
7. The taxable year for which you are paying
   2006
8. Telephone number
   (___) ___-____
9. Your credit card number
10. Credit card expiration date (MM/YY)
    __/__
11. ZIP code for address where your credit card bills are sent
12. At the end of your call or Internet visit you will be given a payment confirmation number. Write it here and keep it for your records.

Keep this page for your records.

Please detach here.

SD 40P

School District Income Tax Payment Voucher

DO NOT ATTACH YOUR PAYMENT TO THIS VOUCHER. DO NOT SEND CASH.

2006SP

First name	Initial	Last name
Spouse's first name **(only if joint return)**	Initial	Last name
Address		
City, state, ZIP code		

Please 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 Social Security number

Spouse's Social Security number **(only if joint filing)**

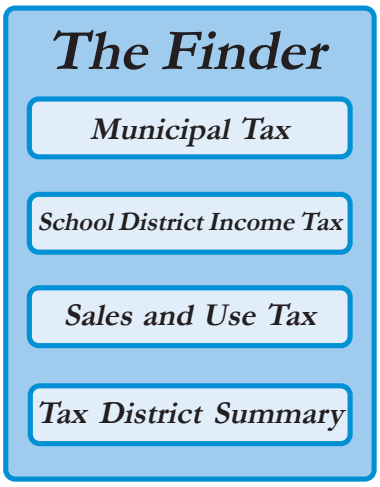
Return this voucher with check or money order made payable to School District Income Tax and mail to School District Income Tax, P.O. Box 182389, Columbus, OH 43218-2389.

AMOUNT OF PAYMENT ➡ $ ___,___,___.00

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 find your Ohio public school district number, use *The Finder*.



Step 1 ➡ Go to our Web site at **tax.ohio.gov.**

Step 2 ➡ Click on "Online Services," then scroll down the "Individual" column and click on ***The Finder.***

Step 3 ➡ Click on "School District Income Tax." Follow the directions to find your school district by entering the street mailing address, city, town or post office with the five- or nine-digit ZIP code for your residence.

Step 4 ➡ We will validate your street address and city of residence.

Step 5 ➡ The Ohio public school district name and number will appear on the screen with the applicable tax rate if the school district has an income tax in effect. You will also see 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 in the upper right-hand corner.

If you think the school district information we provide is incorrect, e-mail your inquiry to us by scrolling to the bottom of the screen page and clicking on "Contact Us."

Don't Have Access to the Internet?

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

School Districts with an Income Tax for 2006

SD #	School District Name and Counties	Decimal Rate	Percent
3301	Ada EVSD (Hancock, Hardin)	.0075	¾%
7501	Anna LSD (Shelby)	.0050	½%
1901	Ansonia LSD (Darke)	.0075	¾%
6301*	**Antwerp LSD (Paulding)**	**.0150**	**1½%**
3201	Arcadia LSD (Hancock, Seneca)	.0100	1%
1902	Arcanum-Butler LSD (Darke)	.0075	¾%
3202	Arlington LSD (Hancock)	.0125	1¼%
3901	Bellevue CSD (Erie, Huron, Sandusky, Seneca)	.0050	½%
2801	Berkshire LSD (Geauga)	.0075	¾%
2302*	**Berne-Union LSD (Fairfield, Hocking)**	**.0100**	**1%**
7401	Bettsville LSD (Seneca)	.0100	1%
2501	Bexley CSD (Franklin)	.0075	¾%
2101	Big Walnut LSD (Delaware)	.0075	¾%
2303*	**Bloom-Carroll LSD (Fairfield)**	**.0125**	**1¼%**
8701	Bowling Green CSD (Henry, Wood)	.0050	½%
5502	Bradford EVSD (Darke, Miami, Shelby)	.0175	1¾%
1701	Buckeye Central LSD (Crawford, Huron, Richland, Seneca)	.0150	1½%
2102	Buckeye Valley LSD (Delaware, Marion, Morrow, Union)	.0100	1%
2502	Canal Winchester LSD (Fairfield, Franklin)	.0075	¾%
8801	Carey EVSD (Seneca, Wyandot)	.0100	1%
8301	Carlisle LSD (Montgomery, Warren)	.0100	1%
2902	Cedar Cliff LSD (Clark, Greene)	.0100	1%
5401	Celina CSD (Mercer)	.0075	¾%
4201	Centerburg LSD (Delaware, Knox, Licking)	.0075	¾%
2002	Central LSD (Defiance, Williams)	.0075	¾%
6501*	**Circleville CSD (Pickaway)**	**.0075**	**¾%**
1303	Clermont-Northeastern LSD (Brown, Clermont)	.0100	1%
5402	Coldwater EVSD (Mercer)	.0050	½%
1502	Columbiana EVSD (Columbiana, Mahoning)	.0100	1%
6901	Columbus Grove LSD (Allen, Putnam)	.0075	¾%
6902*	**Continental LSD (Putnam)**	**.0150**	**1½%**
3203	Cory-Rawson LSD (Hancock)	.0175	1¾%
5503*	**Covington EVSD (Miami)**	**.0175**	**1¾%**
1503	Crestview LSD (Columbiana)	.0100	1%
8101	Crestview LSD (Van Wert)	.0100	1%
8502	Dalton LSD (Wayne)	.0075	¾%
4202	Danville LSD (Holmes, Knox)	.0200	2%
2003	Defiance CSD (Defiance, Paulding)	.0050	½%
6803*	**Eaton CSD (Preble)**	**.0150**	**1½%**
8602	Edgerton LSD (Defiance, Williams)	.0100	1%
8703	Elmwood LSD (Hancock, Wood)	.0125	1¼%

SD #	School District Name and Counties	Decimal Rate	Percent
2602	Evergreen LSD (Fulton, Lucas)	.0150	1½%
8001	Fairbanks LSD (Madison, Union)	.0075	¾%
2903	Fairborn CSD (Clark, Greene, Montgomery)	.0050	½%
2304	Fairfield Union LSD (Fairfield, Hocking, Perry)	.0100	1%
7503	Fairlawn LSD (Shelby)	.0075	¾%
7504*	**Fort Loramie LSD (Darke, Shelby)**	**.0150**	**1½%**
5406*	**Fort Recovery LSD (Darke, Mercer)**	**.0150**	**1½%**
1903	Franklin Monroe LSD (Darke, Miami)	.0075	¾%
7202	Fremont CSD (Sandusky)	.0125	1¼%
2603	Gorham Fayette LSD (Fulton)	.0100	1%
1305	Goshen LSD (Clermont, Warren)	.0100	1%
2904	Greeneview LSD (Clinton, Fayette, Greene)	.0100	1%
3603	Greenfield EVSD (Fayette, Highland, Ross)	.0125	1¼%
1904	Greenville CSD (Darke)	.0050	½%
7505	Hardin-Houston LSD (Shelby)	.0075	¾%
3302*	**Hardin Northern LSD (Hancock, Hardin)**	**.0175**	**1¾%**
2004	Hicksville EVSD (Defiance)	.0150	1½%
5902	Highland LSD (Delaware, Morrow)	.0050	½%
3604	Hillsboro CSD (Highland)	.0100	1%
3501	Holgate LSD (Henry)	.0150	1½%
4901	Jefferson LSD (Madison)	.0050	½%
6903*	**Jennings LSD (Putnam)**	**.0075**	**¾%**
4503	Johnstown-Monroe LSD (Delaware, Licking)	.0100	1%
6904*	**Kalida LSD (Putnam)**	**.0100**	**1%**
3303	Kenton CSD (Hardin, Wyandot)	.0100	1%
7204	Lakota LSD (Sandusky, Seneca, Wood)	.0100	1%
2805	Ledgemont LSD (Ashtabula, Geauga)	.0075	¾%
6905	Leipsic LSD (Putnam)	.0075	¾%
3205	Liberty-Benton LSD (Hancock)	.0075	¾%
3502	Liberty Center LSD (Fulton, Henry)	.0100	1%
2306*	**Liberty Union-Thurston LSD (Fairfield)**	**.0175**	**1¾%**
4506	Licking Valley LSD (Licking, Muskingum)	.0100	1%
6502*	**Logan Elm LSD (Hocking, Pickaway)**	**.0100**	**1%**
4903*	**London CSD (Madison)**	**.0100**	**1%**
0303	Loudonville-Perrysville EVSD (Ashland, Holmes, Knox, Richland)	.0125	1¼%
0905	Madison LSD (Butler)	.0050	½%
3206	McComb LSD (Hancock, Putnam, Wood)	.0150	1½%
1102	Mechanicsburg EVSD (Champaign, Madison)	.0050	½%

***Newly enacted rate or rate change for 2006**

(continued)

School Districts with an Income Tax for 2006

SD #	School District Name and Counties	Decimal Rate	Percent
5504	Miami East LSD (Champaign, Miami)	.0050	½%
8604	Millcreek-West Unity LSD (Williams)	.0100	1%
6906	Miller City-New Cleveland LSD (Putnam)	.0125	1¼%
1905	Mississinawa Valley LSD (Darke)	.0100	1%
8802	Mohawk LSD (Crawford, Seneca, Wyandot)	.0100	1%
8605	Montpelier EVSD (Williams)	.0075	¾%
5903	Mount Gilead EVSD (Morrow)	.0075	¾%
6802*	**National Trail LSD (Darke, Preble)**	**.0175**	**1¾%**
0602	New Bremen LSD (Auglaize, Mercer, Shelby)	.0100	1%
0603	New Knoxville LSD (Auglaize, Shelby)	.0100	1%
5708	New Lebanon LSD (Montgomery)	.0075	¾%
3903	New London LSD (Ashland, Huron, Lorain)	.0100	1%
0907	New Miami LSD (Butler)	.0100	1%
7404	New Riegel LSD (Seneca)	.0075	¾%
4507	Newark CSD (Licking)	.0100	1%
5506	Newton LSD (Darke, Miami)	.0175	1¾%
8003	North Union LSD (Delaware, Union)	.0100	1%
5904	Northmor LSD (Marion, Morrow, Richland)	.0100	1%
4509	Northridge LSD (Delaware, Knox, Licking)	.0100	1%
8505	Northwestern LSD (Ashland, Wayne)	.0125	1¼%
3904	Norwalk CSD (Huron)	.0050	½%
4712	Oberlin CSD (Lorain)	.0125	1¼%
7405	Old Fort LSD (Sandusky, Seneca)	.0100	1%
8707	Otsego LSD (Henry, Lucas, Wood)	.0100	1%
6907	Ottawa-Glandorf LSD (Putnam)	.0050	½%
6909	Pandora-Gilboa LSD (Allen, Putnam)	.0075	¾%
5405	Parkway LSD (Auglaize, Mercer, Van Wert)	.0100	1%
3504	Patrick Henry LSD (Henry, Putnam, Wood)	.0175	1¾%
6302	Paulding EVSD (Paulding, Putnam)	.0100	1%
8708	Perrysburg EVSD (Wood)	.0050	½%
2604	Pettisville LSD (Fulton, Henry)	.0100	1%
2307	Pickerington LSD (Fairfield, Franklin)	.0100	1%
5507	Piqua CSD (Miami)	.0050	½%
7007	Plymouth-Shiloh LSD (Crawford, Huron, Richland)	.0100	1%
6804	Preble Shawnee LSD (Butler, Montgomery, Preble)	.0100	1%
2509	Reynoldsburg CSD (Fairfield, Franklin, Licking)	.0050	½%
3304	Ridgemont LSD (Hardin, Logan)	.0100	1%
3305	Riverdale LSD (Hancock, Hardin, Wyandot)	.0100	1%
4604	Riverside LSD (Logan, Shelby)	.0075	¾%
0908*	**Ross LSD (Butler)**	**.0075**	**¾%**
7507	Russia LSD (Darke, Shelby)	.0075	¾%
7406	Seneca East LSD (Huron, Seneca)	.0100	1%
7008*	**Shelby CSD (Richland)**	**.0100**	**1%**
3905	South Central LSD (Huron, Richland)	.0125	1¼%
1205	Southeastern LSD (Clark, Greene)	.0100	1%
4510	Southwest Licking LSD (Fairfield, Licking)	.0075	¾%
0209	Spencerville LSD (Allen, Auglaize, Van Wert)	.0100	1%
5010	Springfield LSD (Mahoning)	.0100	1%
8607	Stryker LSD (Williams)	.0100	1%
2606	Swanton LSD (Fulton, Lucas)	.0125	1¼%
0909	Talawanda CSD (Butler, Preble)	.0100	1%
6503	Teays Valley LSD (Fairfield, Franklin, Pickaway)	.0075	¾%
1103*	**Triad LSD (Champaign, Logan, Union)**	**.0150**	**1½%**
1906	Tri-Village Community LSD (Darke)	.0150	1½%
6805	Twin Valley LSD (Preble)	.0075	¾%
7106	Union-Scioto LSD (Ross)	.0050	½%
1510	United LSD (Columbiana)	.0050	½%
8803*	**Upper Sandusky EVSD (Crawford, Marion, Wyandot)**	**.0125**	**1¼%**
3306	Upper Scioto Valley LSD (Auglaize, Hardin, Logan)	.0050	½%
5713	Valley View LSD (Montgomery, Preble)	.0125	1¼%
8104	Van Wert CSD (Van Wert)	.0100	1%
3208	Vanlue LSD (Hancock, Seneca, Wyandot)	.0100	1%
1907	Versailles EVSD (Darke, Shelby)	.0075	¾%
2308	Walnut Township LSD (Fairfield)	.0125	1¼%
0605	Wapakoneta CSD (Auglaize)	.0075	¾%
6303	Wayne Trace LSD (Paulding, Putnam, Van Wert)	.0125	1¼%
0606	Waynesfield-Goshen LSD (Allen, Auglaize, Logan)	.0100	1%
4715	Wellington EVSD (Huron, Lorain)	.0100	1%
1105	West Liberty-Salem LSD (Champaign, Logan)	.0150	1½%
3906	Western Reserve LSD (Erie, Huron)	.0125	1¼%
1404	Wilmington CSD (Clinton, Greene)	.0100	1%
3122	Wyoming CSD (Hamilton)	.0125	1¼%
2906	Xenia Community CSD (Greene, Warren)	.0050	½%
2907	Yellow Springs EVSD (Clark, Greene)	.0100	1%

***Newly enacted rate or rate change for 2006**

Taxpayer Assistance

By Internet

Ohio Department of Taxation Web Site – tax.ohio.gov

Tax Forms
Instructions
Information Releases
Frequently Asked Questions
Refund Status
E-mail Us

By Phone

Toll-Free Telephone Numbers

Toll-Free 24-Hour **Refund Hotline**	1-800-282-1784
Toll-Free **Form Requests**	1-800-282-1782
Toll-Free **Tax Questions**	1-800-282-1780

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 at right.

Need Help?

We're available to help answer your questions and provide assistance to ensure that your tax returns are filed accurately if you call us toll-free at 1-800-282-1780. Agents are always available to assist you from 8:00 a.m. until 5:00 p.m., Monday through Friday. Our standard hours of service, however, will be extended in the evenings until 7:00 p.m. between Jan. 29 and April 16, 2007.

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
4485 Northland Ridge Blvd., 1st Floor
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 45402-2162

Toledo Taxpayer Service Center
One Government 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 Ohio 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.

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

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