

SD 100X Ohio Amended School District Income Tax Return

Only for Years 2006 and Prior

Rev. 12/07

Calendar Year

For Department Use Only

Please Print	Your first name	M.I.	Last name	Your Social Security number	Filing Status: (Check only one box in each column) <table border="0"> <tr> <td>Original</td> <td>Amended</td> </tr> <tr> <td><input type="checkbox"/> Single or head of household or qualifying widow(er)</td> <td><input type="checkbox"/></td> </tr> <tr> <td><input type="checkbox"/> Married filing joint return (MFJ)</td> <td><input type="checkbox"/></td> </tr> <tr> <td><input type="checkbox"/> Married filing separately</td> <td><input type="checkbox"/></td> </tr> </table>	Original	Amended	<input type="checkbox"/> Single or head of household or qualifying widow(er)	<input type="checkbox"/>	<input type="checkbox"/> Married filing joint return (MFJ)	<input type="checkbox"/>	<input type="checkbox"/> Married filing separately	<input type="checkbox"/>
	Original	Amended											
	<input type="checkbox"/> Single or head of household or qualifying widow(er)	<input type="checkbox"/>											
	<input type="checkbox"/> Married filing joint return (MFJ)	<input type="checkbox"/>											
<input type="checkbox"/> Married filing separately	<input type="checkbox"/>												
If a joint return, spouse's first name	M.I.	Last name	Spouse's SSN (only if MFJ)										
Home address (number and street)			Ohio county										
City, town or post office, state and ZIP code				Ohio public school district number (from original SD 100 return) <input type="text"/>									

Have you moved since you filed your last tax return? If yes, check the box.

SD Residency Status: Resident Part-year resident Nonresident
 (check only one box) Part-year from _____ to _____

**As Filed
or as Last Amended
or as Last Corrected**

As Amended
 (Please complete and enclose
 Explanation of Corrections on page 2)

Income								
1.	Adjusted gross income (from Ohio forms IT 1040 or IT 1040EZ or TeleFile worksheet)	1.		00	1.		00	
2.	Adjustments	2.		00	2.		00	
3.	School district adjusted gross income (line 1 plus or minus line 2) ..	3.		00	3.		00	
4.	Personal and dependency exemptions	4.		00	4.		00	
5.	School district taxable income (subtract line 4 from line 3)	5.		00	5.		00	
Tax and Credits	6.	School district tax (enter tax rate _____% times line 5)	6.		00	6.		00
	7.	Senior citizen credit (\$50 limit)	7.		00	7.		00
	8.	School district tax less credit (subtract line 7 from line 8)	8.		00	8.		00
	9.	Interest penalty (attach Ohio form SD 2210-100)	9.		00	9.		00
	10.	Total due before withholding and payments (add lines 8 and 9)	10.		00	10.		00
Payments	11.	School district income tax withheld	11.		00	11.		00
	12.	School district estimated tax, Ohio form SD 40P payments and previous year's credit carryover to year whose return you are amending	12.		00	12.		00
	13.	Amounts previously paid	13.		00	13.		00
	14.	Total of lines 11 through 13	14.			14.		00
Refund/Amount Owed	15.	Overpayment shown on original return, previously filed amended returns and previously corrected returns (even if you have not yet received the refund)	15.			15.		00
	16.	Line 14 minus line 15	16.			16.		00
	17.	If line 16 is less than line 10 (as amended), subtract line 16 from line 10 and enter the amount owed. Make your check or money order payable to School District Income Tax	17.			17.		00
	18.	If line 16 is greater than line 10 (as amended), subtract line 10 from line 16. Enter the amount of your refund	18.			18.		00

AMOUNT YOU OWE

YOUR REFUND

If the balance due is less than \$1.01 payment need not be made, and if the overpayment is less than \$1.01 no refund will be issued. Be sure to include an explanation of why you are filing this amended return.

TAXPAYER SIGN HERE	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	_____ Your signature	_____ Date	Date Received	Code	Interest
	_____ Spouse's signature (see instructions)	_____ Phone number	Mail to: Ohio Department of Taxation P.O. Box 182389 Columbus, OH 43218-2389		
	_____ Preparer's name (please print)	_____ Phone number			
	Do you authorize your preparer to contact us regarding this return? <input type="checkbox"/> Yes <input type="checkbox"/> No				

Explanation of Corrections

(Please attach additional sheet(s) if necessary.)

Taxpayer name _____ Social Security number _____

Year _____

Explanation:

E-mail address (optional) _____

Telephone number (optional) _____

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. 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.

SD 100X Instructions for Years 2006 and Prior

Note: Be sure to complete and attach the "Explanation of Corrections" on page 2.

General Information

1. Use Ohio form SD 100X for the following:
 - to correct your school district tax return AND/OR
 - to request a refund of tax, interest and/or penalty previously paid AND/OR
 - to report IRS changes that affected your federal adjusted gross income AND/OR
 - to change your filing status (see **Change in Filing Status**, at right).
2. You can file Ohio form SD 100X only after you have filed an Ohio school district income tax return (Ohio form SD 100 or any of the department's paperless or electronic tax return filing options).
3. You must complete all of the information requested on the front of the form. Otherwise, we cannot process your amended return, and we will return it to you.
4. If your amended school district income tax return shows a refund due on account of either (a) a change in your federal adjusted gross income or (b) a change in your filing status from married filing jointly to married filing separately, you can speed up the refund process if you do the following:
 - (1) Attach a copy of your amended federal income tax return (IRS form 1040X) and
 - (2) Attach either a copy of the federal refund check or a copy of the IRS acceptance letter.

If you are unable to attach this information, we will require several extra weeks to process your refund.

Time Period in Which to File (Statute of Limitations)

1. Generally, you can claim a refund within four years from the date of the overpayment of the tax. For most taxpayers, the four-year period **begins** on the date the school district income tax return was due (without extensions). For example, the 2004 Ohio form SD 100 was due April 15, 2005.
2. If your school district amended return shows a refund on account of a decrease in your federal adjusted gross income and if the IRS issues you a refund check due to that decrease, you always have at least 60 days from the date the IRS agreed to the decrease to file your Ohio and school district amended income tax returns.

Change in Filing Status

1. You can change your filing status from married filing separately to married filing jointly anytime within the statute of limitations, but without taking into consideration any extension of time to file.
2. However, you only have until the date the Ohio school district tax return was due, without extensions, to change your filing status from married filing jointly to married filing separately. **In any event, your filing status for school district income tax purposes must be the same as your filing status for federal (IRS) purposes.**

General Instructions

- A. Enter the year you are amending in the space provided at the top of the return.
- B. Enter the school district number from your original return.
- C. To calculate the amounts you will show in the "as amended" column, use the school district income tax instruction booklet for the year whose return you are amending.

Line Instructions

Line 2 – See the school district income tax instruction booklet for the year whose return you are amending.

Line 11 – You must attach W-2s to the back of this form only if the amount shown on line 11 as amended is greater than the withholding amount you reported on your originally filed return.

Line 13 – Enter on this line all of the following:

- Refunds you claimed on previously filed returns for the year and school district number shown on the front of this form – even if you have not yet received the refund.
- Amounts you claimed as an overpayment credit to the following year (for the exception, see "Special Rule," below).

Special Rule

If you want to reduce the amount of your overpayment credit shown on the originally filed return for the year, you must do both of the following:

- Include on line 13 only the amount of the overpayment credit you now want applied to the next year, and
- Amend next year's return (if already filed) to show the reduction in the amount of the overpayment credit you want to apply to the next year.