2008 SD 100E ES
Voucher 1
Due 15th Day of the Fourth Month of the Taxable Year Beginning in 2008

Note: If the 15th day of the fourth month following the close of the taxable year is a weekend or holiday, then the return and payment are due on the next business day.

please detach here

SD 100E ES

School District Estate Estimated Income Tax (Voucher 1)

Rev. 12/07

2008

Reset Form

Please use UPPERCASE letters to print the first three letters of...

Name of estate	
Name and title of fiduciary	
Address of fiduciary	
City, state, ZIP code	

School district number

Decedent's last name

Estate's FEIN

Decedent's Social Security number

Amount of Payment $

DO NOT STAPLE CHECK TO FORM OR ATTACH CHECK STUB. DO NOT SEND CASH. Return this voucher with check or money order made payable to **School District Income Tax** and mail to Ohio Department of Taxation, Attn: Personal Income and School District Tax Technical, 4485 Northland Ridge Blvd., Columbus, OH 43229-6596.

2008 SD 100E ES
Voucher 2
Due 15th Day of the Sixth Month of the Taxable Year Beginning in 2008

Note: If the 15th day of the sixth month following the close of the taxable year is a weekend or holiday, then the return and payment are due on the next business day.

please detach here

SD 100E ES

School District Estate Estimated Income Tax (Voucher 2)

Rev. 12/07

2008

Reset Form

Please use UPPERCASE letters to print the first three letters of...

Name of estate	
Name and title of fiduciary	
Address of fiduciary	
City, state, ZIP code	

School district number

Decedent's last name

Estate's FEIN

Decedent's Social Security number

Amount of Payment $

DO NOT STAPLE CHECK TO FORM OR ATTACH CHECK STUB. DO NOT SEND CASH. Return this voucher with check or money order made payable to **School District Income Tax** and mail to Ohio Department of Taxation, Attn: Personal Income and School District Tax Technical, 4485 Northland Ridge Blvd., Columbus, OH 43229-6596.

2008 SD 100E ES
Voucher 3
Due 15th Day of the Ninth Month of the Taxable Year Beginning in 2008

Note: If the 15th day of the ninth month following the close of the taxable year is a weekend or holiday, then the return and payment are due on the next business day.

please detach here

SD 100E ES

School District Estate Estimated Income Tax (Voucher 3)

Rev. 12/07

2008

Reset Form

Please use UPPERCASE letters to print the first three letters of...

Name of estate	
Name and title of fiduciary	
Address of fiduciary	
City, state, ZIP code	

School district number

Decedent's last name

Estate's FEIN

Decedent's Social Security number

Amount of Payment $

DO NOT STAPLE CHECK TO FORM OR ATTACH CHECK STUB. DO NOT SEND CASH. Return this voucher with check or money order made payable to **School District Income Tax** and mail to Ohio Department of Taxation, Attn: Personal Income and School District Tax Technical, 4485 Northland Ridge Blvd., Columbus, OH 43229-6596.

2008 SD 100E ES
Voucher 4
Due 15th Day of the First Month Following the Close of the Taxable Year Beginning in 2008

Note: If the 15th day of the first month following the close of the taxable year is a weekend or holiday, then the return and payment are due on the next business day.

please detach here

SD 100E ES

School District Estate Estimated Income Tax (Voucher 4)

Rev. 12/07

2008

Reset Form

Please use UPPERCASE letters to print the first three letters of...

Name of estate	
Name and title of fiduciary	
Address of fiduciary	
City, state, ZIP code	

School district number

Decedent's last name

Estate's FEIN

Decedent's Social Security number

Amount of Payment $

DO NOT STAPLE CHECK TO FORM OR ATTACH CHECK STUB. DO NOT SEND CASH. Return this voucher with check or money order made payable to **School District Income Tax** and mail to Ohio Department of Taxation, Attn: Personal Income and School District Tax Technical, 4485 Northland Ridge Blvd., Columbus, OH 43229-6596.

2008 Ohio School District Estimated Payment Worksheet – Estates

Rev. 12/07

If the estate filed a school district income tax return for 2007 and if the estate will be making year 2008 estimates based on the "last year's tax" method, skip lines 1 through 3 and enter on line 4, below, 100% of the tax shown on line 3 of the 2007 Ohio form SD 100E.

Estates are not subject to the alternative earned income only school district income tax.

1. **Enter the year 2008 Ohio school district taxable income** ..... 1. _____
2. **School district income tax rate** (see next two pages) ..... 2. _____
3. **School district income tax.** Multiply the Ohio taxable income on line 1 by the rate on line 2 ..... 3. _____
4. **Multiply line 3 by 90%** (or enter 100% of the tax shown on line 3 of the 2007 Ohio form SD 100E) ..... 4. _____
5. **Estimated school district income tax to be withheld.** Enter the amount of school district income tax that the decedent's employer will withhold from the decedent's wages this year ..... 5. _____
6. **Estimated school district tax due.** Subtract line 5 from line 4 and enter here. This is the estate's estimated school district income tax liability ..... 6. _____
7. **Estimated Ohio income tax due.** Enter your estimated Ohio income tax liability from line 16 of the estate's year 2008 Ohio declaration of estimated income tax (Ohio form IT 1041ES) worksheet. If the estate is not required to file Ohio estimated income tax, enter -0- on this line and proceed to the next line ..... 7. _____
8. **Add line 6 and line 7.** If line 8 is LESS THAN $500 – **STOP** – the estate is **not required** to pay the school district estimated income tax. If line 8 is $500 or more, the estate **is required** to file and pay the school district estimated school district income tax. Complete the rest of this worksheet to figure the correct amount of each quarterly payment ..... 8. _____
9. **Multiply the amount** on line 6 $_____by .25 and enter the result on line 9. This is the amount of each school district estimated income tax quarterly payment. Estimated income tax payments are due on the 15th day of the fourth, sixth and ninth month of the taxable year. The final estimated tax payment is due on the 15th day following the last day of the taxable year.

   Example: For calendar year estates the year 2008 fourth-quarter school district estimated income tax payment is due Jan. 15, 2009 ..... 9. _____

Credit Card Payments
You can use your Discover/Novus, VISA, Master Card or American Express card to pay school district estimated income taxes. Make your credit card payments either by calling **1-800-2PAY-TAX** or by visiting **tax.ohio.gov** and clicking on the Ohio "I-File" link. There is a convenience fee for this service. This fee is paid directly to Official Payments Corporation based on the amount of your tax payment. **Do not file Ohio voucher SD 100E ES if you use the credit card method of payment.**

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.

School Districts With an Income Tax for 2008

SD#	School District Name and Counties	Decimal Rate	Percent
3301	Ada EVSD (Hancock, Hardin)	.0075	¾%
7101	Adena LSD (Pickaway, Ross)	.0100	1%
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)	.0150	1½%
3202	Arlington LSD (Hancock)	.0125	1¼%
0502	Athens CSD (Athens)*	.0100	1%
2001	**Ayersville LSD (Defiance)**	**.0100**	**1%**
3901	Bellevue CSD (Erie, Huron, Sandusky, Seneca)	.0050	½%
2801	**Berkshire LSD (Geauga)***	**.0100**	**1%**
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%
0203	**Bluffton EVSD (Allen, Hancock)**	**.0050**	**½%**
8701	Bowling Green CSD (Henry, Wood)	.0050	½%
5502	Bradford EVSD (Darke, Miami, Shelby)	.0175	1¾%
8601	Bryan CSD (Williams)	.0100	1%
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%
8501	**Chippewa LSD (Wayne)***	**.0100**	**1%**
6501	Circleville CSD (Pickaway)*	.0075	¾%
1303	Clermont-Northeastern LSD (Brown, Clermont)	.0100	1%
5204	Cloverleaf LSD (Medina)*	.0050	½%
5402	Coldwater EVSD (Mercer)	.0050	½%
1703	**Colonel Crawford LSD (Crawford)**	**.0125**	**1¼%**
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%
8702	Eastwood LSD (Wood)*	.0100	1%
6803	Eaton CSD (Preble)	.0150	1½%
8602	Edgerton LSD (Defiance, Williams)	.0100	1%
8703	Elmwood LSD (Hancock, Wood)	.0125	1¼%
2602	Evergreen LSD (Fulton, Lucas)	.0150	1½%
8001	Fairbanks LSD (Madison, Union)	.0100	1%
2903	Fairborn CSD (Clark, Greene, Montgomery)	.0050	½%
2304	Fairfield Union LSD (Fairfield, Hocking, Perry)	.0200	2%
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%
4902	Jonathan Alder LSD (Franklin, Madison, Union)*	.0075	¾%
6904	Kalida LSD (Putnam)	.0100	1%
3303	Kenton CSD (Hardin, Wyandot)	.0100	1%
7204	**Lakota LSD (Sandusky, Seneca, Wood)**	**.0150**	**1½%**
2305	Lancaster CSD (Fairfield)*	.0150	1½%
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)	.0175	1¾%
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)	.0150	1½%

*Districts with alternative earned income only income tax. Estates in these districts do not pay school district income tax on their income.

Bold indicates newly enacted or rate change for 2008.

Cont. on next page

School Districts With an Income Tax for 2008

Rev. 12/07

SD#	School District Name and Counties	Decimal Rate	Percent
5504	Miami East LSD (Champaign, Miami)	.0100	1%
8604	Millcreek-West Unity (Williams)	.0100	1%
6906	Miller City-New Cleveland LSD (Putnam)	.0125	1¼%
0601	Minster LSD (Auglaize, Darke, Mercer, Shelby)	.0050	½%
1905	Mississinawa Valley LSD (Darke)	.0175	1¾%
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)	.0125	1¼%
5708	New Lebanon LSD (Montgomery)	.0125	1¼%
3903	New London LSD (Ashland, Huron, Lorain)	.0100	1%
0907	New Miami LSD (Butler)	.0100	1%
7404	New Riegel LSD (Seneca)	.0150	1½%
4507	Newark CSD (Licking)	.0100	1%
5506	Newton LSD (Darke, Miami)	.0175	1¾%
8705	**North Baltimore LSD (Hancock, Wood)***	**.0100**	**1%**
4508	**North Fork LSD (Knox, Licking)***	**.0100**	**1%**
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)**	**.0200**	**2%**
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)	.0175	1¾%
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)	.0175	1¾%
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%
5008	Sebring LSD (Mahoning)*	.0100	1%
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%
3118	Southwest LSD (Butler, Hamilton)*	.0075	¾%
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)	.0150	1½%
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%
5509	Troy CSD (Miami)*	.0150	1½%
6805	Twin Valley Community 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%

*Districts with alternative earned income only income tax. Estates in these districts do not pay school district income tax on their income.

Bold indicates newly enacted or rate change for 2008.