

Ohio

2008

School District Income Tax Return and Instructions

Inside:

- ✓ **Form SD 100**
- ✓ **Pay your taxes by credit card** (see page 6)
- ✓ **Use The Finder to verify your school district and tax rate** (see page 8)

Cut through the red tape.

Ohio offers more ways than ever to file online and get your refund fast (see back cover for details).



Ohio | Department of
Taxation

tax.Ohio.gov

2008 Ohio SD 100 General Information

Why We Mailed You This Booklet

We mailed you this booklet based upon the address you showed on your 2007 Ohio income tax return. We used this information to help determine to whom we should mail a school district booklet. If you believe that you received this booklet in error, verify your school district by using **The Finder** (see page 7).

Do I Have To File a School District Income Tax Return?

No, if ...

- you were neither a resident of, nor domiciled in, a school district with an income tax in effect during 2008

Yes, if ...

- you were a resident of, or were domiciled in, a school district with an income tax in effect for 2008 and either (i) had any income and you are filing for a “traditional” tax base school district or (ii) had earned income and you are filing for an “earned income only” tax base school district (see “Tax Type” discussion on page 2). Taxpayers residing in traditional and earned income school districts must file Ohio form SD 100 even if none of their income is subject to the tax.

OR

- you received a W-2 with **erroneous school district withholding tax** taken out of your pay for 2008. If you are not liable for school district income tax, but had school district tax withheld in error, you must complete an Ohio SD 100 return for that school district number in order to request 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** Ohio SD 100 returns under each school district number (see listings on pages 8-9).

I Don't File an Ohio Income Tax Return. Must I File an Ohio Form SD 100?

Yes, if you have a school district tax liability. You should start with what your Ohio taxable income would be if you were filing an Ohio income tax return. Then, if you show an amount on line 8 on Ohio form SD 100, you must file the school district income tax return.

I'm Retired. Am I Liable for School District Tax?

Yes, if you show on line 6 any amount of tax. Note that taxpayers who are 65 or older before Jan. 1, 2009 may claim on line 5 a senior citizen credit of \$50 **per return**.

Are My Children Liable for the School District Tax?

Your children are liable if they have school district taxable income (see line 3, Ohio form SD 100). There is no age limit.

Filing Due Date

- Generally, you must file this return and make all payments by April 15, 2009. If you choose a paperless method and use direct deposit, most likely you will receive your refund in five to seven business days.
- For due date exceptions that may apply, see “I Can't File My Ohio Form...” at right and “I'm Not Able to Pay...” on page 2.
- If you were in a combat zone, please see “Military Personnel Stationed Outside Ohio” on page 8 of the instructions for the 2008 Ohio form IT 1040.

Can I e-File My School District Return?

Yes. In order to e-file your Ohio form SD 100, 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 at the same time.

About the 2008 Ohio Form SD 100

The 2008 Ohio form SD 100 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 **ONLY**.
2. Use this form **ONLY** for the taxable year **2008**.
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 (**UPPERCASE only**) inside the boxes as shown below:

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

If the boxes don't appear on your return, do **not** hand-draw the boxes.

Name(s), address and Social Security number(s). If you received a preprinted label with your Ohio SD 100 booklet, if the information is correct and if you will be manually preparing the income tax return, please use the label. If your label is incorrect or damaged, or if you will be using computer software to prepare your return, please do **not** use the label. Rather, enter your name and address on page 1 and your Social Security number on pages 1 and 2 of your return (if married filing jointly, also enter your spouse's Social Security number on page 1).

Note: You must fill in your Social Security number(s) in the spaces provided on pages 1 and 2 on Ohio form SD 100.

School district number: Enter the school district number for which you are filing this return in the SD# box in the upper right-hand corner on page 1 of the return and in the SD# box in the upper left-hand corner on page 2 of the return. Pages 8-9 in these instructions list each taxing school district and its school district number.

School district domicile: Check the appropriate box (“full-year resident,” “part-year resident” or “full-year nonresident”) for the school district number that you have indicated on the return.

I Can't File My Ohio Form SD 100 By April 15, 2009. Can I Get an Extension?

Yes, if you have an extension of time **to file** your IRS form 1040, 1040A or 1040EZ. Ohio does not have its own extension request form but honors the federal extension of time to file. When you file Ohio form 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 15, 2009.

You can avoid a penalty (but you cannot avoid interest) if (i) you have a federal extension to file, (ii) you pay at least 90% of the

school district income tax by April 15, 2009 (make any required payment electronically via our Web site at tax.ohio.gov or use Ohio form SD 40P on page 6 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 Ohio form SD 40P, which is also available on our Web site).

Exception to the general rule: Certain members of the military have an extended time to pay as well as an extended time to file. For more information see "Military Personnel Stationed Outside Ohio" on page 8 of the instructions for the 2008 Ohio form IT 1040.

I'm Not Able To Pay By April 15, 2009. What Should I Do?

By law all tax is due on this date except for certain members of the military (see exception to the general rule, above). Whatever amount you pay by the required due date will reduce the amount of interest and late-payment penalty you receive on your billing notice. Even if you are unable to pay the full amount of tax, you **must** file your return by the due date (or by the extended due date).

What Are the Late Charges for Not Filing or Paying on Time?

If you don't file Ohio form SD 100 by April 15, 2009 (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 15, 2009, the penalty for failure to pay may be double the interest charged (5% for 2009).

How Can I Be Sure of the School District in Which I Live or Am Domiciled?

If you are not sure of the school district in which you live, the Ohio Department of Taxation has an online resource called **The Finder** to assist you. Instructions for using The Finder are on page 7 in this booklet.

I Lived or Was Domiciled Only Part-Year in a Taxable School District. What Must I Do?

You must file a school district income tax return for each taxing district in which you lived during the year. For detailed information, see the line 2 instructions beginning on page 4.

What if I Am a Part-Year Resident or a Part-Year Domiciliary of Two Taxing Districts?

You must file a separate Ohio SD 100 return for **each** taxing school district.

Tax Type

"Traditional" Tax Base School District Method – Ohio Revised Code sections 5748.01(E)(1)(a) and 5748.01(E)(2) provide that the voters in each school district can vote to enact a school district income tax based upon income and deductions shown on the Ohio income tax return. Under these provisions of the law, individuals pay the school district income tax based upon Ohio taxable income (Ohio adjusted gross income less the exemption amount) as shown on line 5 of Ohio form IT 1040 or IT 1040EZ, and estates pay the school district income tax based upon Ohio taxable income as shown on line 3 of Ohio form IT 1041. Until

recently, this method of school district income taxation was the only method available to school district voters. This method is the "traditional" tax base school district method. Taxpayers residing in traditional tax base school districts must file Ohio form SD 100.

"Earned Income Only" Tax Base School District Method – Ohio Revised Code section 5748.01(E)(1)(b) provides that voters in a school district can approve a school district income tax that will apply only to individuals – not to estates – and will apply only to each individual's earned income without any deductions. This method of taxation is an alternative to the "traditional" tax base school district method that bases the tax on Ohio taxable income (see line 5 on Ohio form IT 1040 or IT 1040EZ or line 3 on Ohio form IT 1041). For a listing of "earned income only" school districts, see page 8 of these instructions.

"Earned income" is defined as wages, salaries, tips, other employee compensation and self-employment income from sole proprietorships and partnerships. Under this alternative tax base, each taxpayer in the "earned income only" school district does not pay school district income tax on any other types of income such as retirement income, lottery winnings, interest, dividends, capital gains, profit from rental activities, distributive shares of profit from S corporations, alimony received and all other types of income that is not earned income but which is part of Ohio adjusted gross income.

Taxpayers in "earned income only" school districts cannot claim any deductions such as the alimony paid deduction or the capital loss deduction. In addition to these limitations, taxpayers in the earned income only school districts are not allowed a deduction for personal or dependency exemptions. Taxpayers residing in earned income school districts must file Ohio form SD 100 even if none of their income is subject to the tax.

Is There Any Free Software Available To Help Me Prepare This Return?

We have developed an easy-to-use Excel spreadsheet that computes the school district income tax for both tax types. To use the Excel spreadsheet, please visit: http://tax.ohio.gov/documents/forms/school_district_income/2008/2008_sd_comp_worksheet.xls.

What if I Received a W-2 With School District Income Tax Withheld, But I Am Not Domiciled in a School District With a Tax?

You are not subject to the school district income tax. In order to get a full refund of the school district income tax withheld for a school district in which you were not domiciled at any time during the year, you must complete Ohio form SD 100.

On the front page of the return be sure to (i) enter in the boxes provided the school district number shown on your W-2(s) and (ii) check the "full-year nonresident" box.

If school district income tax was withheld for a "traditional" tax base school district (see listings on pages 8-9 of these instructions), complete line 1 and enter on line 2 the same amount that you entered on line 1. Enter -0- on lines 3-8, complete lines 9-14 and leave line 15 blank.

If school district income tax was withheld for an "earned income only" tax base school district (see listings on page 8 of these

instructions), you should place a -0- on lines 1-8 and lines 16-19. Then complete lines 9-14, and leave line 15 blank.

When you mail us your return, you must include a copy of the W-2(s) showing the school district income tax withheld for the school district number that you entered in the boxes in the upper right-hand corner on page 1 of your return.

My W-2 Does Not Identify My School District Withholding. What Can I Do?

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

What Should I Do if My Employer Is Not Withholding Enough Tax or Any Tax?

If your employer is not withholding either enough or any 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 (Ohio form SD 100ES), which is available on our Web site at tax.ohio.gov.

If your employer is not withholding **any** tax, please provide us with 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 Employer Withholding Unit, P.O. Box 182847, Columbus, Ohio 43218-2847.

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 this case the nondomiciled married filing jointly spouse does not have to sign.

Preparer's Name

The Ohio Department of Taxation follows IRS Notice 2004-54. For more information, please see "Does Ohio Follow the Alternative Preparer Signature Procedures?" on page 9 of the year 2008 Ohio form IT 1040 instructions.

How Do I Correct My Ohio Form SD 100 After I Have Already Filed It?

Make any correction to your return by filing an amended school district income tax return (Ohio form SD 100X for year 2008). To speed up the processing of your amended return...

- Include a copy of your original return and a copy of your W-2s; AND
- Include 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 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 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 Ohio income tax return, form SD 100X, within 60 days of the final determination of the federal change.

Do I Have To Make School District Estimated Income Tax Payments for 2009?

Except as discussed below, you must make school district estimated income tax payments if you will owe more than \$500 in combined state and local school district income tax for 2009 after subtracting your Ohio and school district income tax withholding amounts and overpayment carryforwards from 2008 to 2009.

Even if you will owe more than \$500, you do not have to make estimated school district income tax payments if either (i) your 2009 combined Ohio and school district income tax withholding amounts and overpayment carryforwards from 2008 to 2009 are at least 90% of your 2009 combined state and school district income tax or (ii) your 2009 combined state and school district income tax withholding amounts and overpayment carryforwards from 2008 to 2009 are equal to or greater than your 2008 combined state and school district income tax.

For purposes of these tests, you must reduce your year 2008 overpayment credited to year 2009 by any year 2008 tax payment that you made after April 15, 2009.

Use Ohio form SD 100ES for year 2009 to make estimated payments (available on our Web site at tax.ohio.gov or by calling toll-free 1-800-282-1782).

We strongly encourage you to file and pay electronically. However, if you choose to pay by paper check or money order, you must complete Ohio form SD 40P on page 6 and mail the form with your 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.

Instructions for Completing the School District Income Tax Return

Be sure to keep a copy of this return for your records. If during 2008 you resided in or had school district income tax withheld for more than one of the school districts listed on pages 8-9 of this booklet, you must complete a separate return for each of those school districts.

Tax Type – “Traditional” tax base or “earned income only” tax base – see the detailed discussion on page 2.

Line 1 – “Traditional” Tax Base School District Filer

- Unless you filed your Ohio income tax return by telephone, enter the amount from line 5 of Ohio form IT 1040 or IT 1040EZ.
- If you filed your Ohio income tax return by telephone, enter on this line the following net amount:
 - The amount from line 3 of your Ohio TeleFile worksheet,
 - Less any amount on line 4 of the Ohio TeleFile worksheet,
 - Less \$1,500 for you,
 - Less \$1,500 for your spouse (if you are filing a joint return), and
 - Less \$1,500 for each dependent you claimed on your federal income tax return.

“Earned Income Only” Tax Base School District Filer

- Do **not** enter on line 1 of your Ohio form SD 100 the amount from line 5 of Ohio form IT 1040 or IT 1040EZ, and do **not** enter any amount from your TeleFile worksheet.
- Complete Schedule A (lines 16-19) on page 2 of Ohio form SD 100 and enter on line 1 the amount you show on line 19.

Line 2 – Adjustments for Part-Year Residents of “Traditional” Tax Base School Districts

Complete this line only if...

- you were either a part-year resident or a full-year nonresident of a “traditional” tax base school district AND
- you did **not** enter in the upper right-hand corner on page 1 of this return “earned income only” school district number 0502, 2305, 2801, 3118, 4508, 4902, 5008, 5204, 5509, 6501, 8501, 8702 or 8705.

We have developed an easy-to-use Excel spreadsheet that computes the school district income tax. To use the Excel spreadsheet, please visit: http://tax.ohio.gov/documents/forms/school_district_income/2008/2008_sd_comp_worksheet.xls.

Enter an amount on line 2 **only if** (i) you did **not** enter in the upper right-hand corner on page 1 of this return any of the “earned income only” tax base school district numbers set forth above and (ii) you indicated on the front page of this return under “School District Residency” that you were either a part-year nonresident or a full-year resident of a “traditional” tax base school district during 2008.

Note: Leave this line blank if you entered in the upper right-hand corner on page 1 of this return any of the “earned income only” school district numbers set forth above.

Please enclose with this return a detailed explanation telling us why you are entering an amount on this line. Common reasons include the following:

- Part-year resident of the “traditional” tax base school district,
- Full-year nonresident of the “traditional” tax base school district,
- An individual not domiciled in the “traditional” tax base school district but merely using a mailing address located within that school district.

If you claim that you are domiciled outside the school district, include in your explanation the full address where you claim to be domiciled. **Note:** Be sure that your explanation includes your full name, your Social Security number and the phrase “2008 SD 100.”

Show on this line the portion of your Ohio taxable income (line 5 on Ohio form IT 1040 or IT 1040EZ or line 1 on Ohio form SD 100) 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 that you claimed on the front page of your federal income tax return and on Schedule A of your Ohio form IT 1040 (see example that follows).

Example for Line 2 – “Traditional” Tax Base Filers Only

For only part of the year Lee was a resident of the Reynoldsburg City School District, which imposes a school district income tax and is not an “earned income only” school district. Lee lived in Columbus for the remainder of the year. There is no Columbus school district income tax.

While Lee was residing in the Reynoldsburg City School District, she earned \$39,000 in wages and \$5,000 in interest from bonds issued by another state (this interest is not subject to federal

Example of Part-Year Resident Adjustment – Line 2 on Ohio Form SD 100

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

Computation of Ohio Taxable Income	
Interest earned – non-Ohio state bonds	+ 5,000
Medical savings account deduction	- 2,000
Ohio adjusted gross income	\$60,000
Less: Exemption amount	- 1,500

Ohio taxable income (line 1 on Ohio form SD 100) ... \$58,500

Computation for Line 2 (Ohio Form SD 100) Adjustment for the Portion of Lee’s Ohio Taxable Income Not Earned While a Resident of the Reynoldsburg City School District

Income earned while not a resident of the 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 2 (Ohio form SD 100) adjustment – the portion of school district taxable income earned while Lee was not a resident of the Reynoldsburg City School District (\$16,000)

Reynoldsburg City School District taxable income (line 3 on Ohio form SD 100) \$42,500

income tax but is subject to Ohio income tax and to Reynoldsburg City School District income tax). While Lee 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 of Ohio form IT 1040).

Line 3 – School District Taxable Income

If you're filing this return for a "traditional" tax base school district (see listings on pages 8-9), subtract line 2 from line 1 and enter the difference on line 3.

If you're filing this return for an "earned income only" school district, the amount you enter on line 3 will be the same amount that you enter on lines 1 and 19.

Line 5 – Senior Citizen Credit

Senior citizen credit (**limit \$50 per return**). To claim this credit, you or your spouse, if married filing jointly, must be 65 or older by Dec. 31, 2008. Only one credit of \$50 is allowed for your return even if you and your spouse are both 65 or older and are filing a joint return.

Line 7 – Interest Penalty

Except as set forth below, if the tax on line 6 minus the amount on line 9 is more than \$500, complete and enclose Ohio form IT/SD 2210. Enclose the corresponding worksheet only if you annualize. Timely paid estimated taxes reduce the interest penalty you might otherwise owe.

Exception: You do not need to complete Ohio form IT/SD 2210 if the sum of (i) line 9 on Ohio form SD 100 and (ii) your 2007 school district income tax overpayment credited to 2008 is equal or greater than one of the following:

- 90% of your 2008 school district income tax (line 6, 2008 SD 100), OR
- 100% of your 2007 school district income tax (line 6, 2007 SD 100).

Note: For purposes of this exception, you must reduce your 2007 school district income tax overpayment credited to 2008 by any 2007 income tax you paid after April 15, 2008.

You can obtain Ohio form IT/SD 2210 from our Web site at tax.ohio.gov.

Line 9 – School District Income Tax Withheld

Enter **only** the school district withholding tax that is identified on your W-2(s) for the school district for which you are filing this return (see the upper right-hand corner on page 1 of the Ohio SD 100 return). Enclose a copy of your W-2(s) with your return.

Line 10 – 2008 Estimated and Extension Payments and 2007 Overpayment Credited to 2008

Amounts carried over or paid for one school district cannot be used for any other school district.

Line 13 – Overpayment Credit

Indicate the amount of line 12 that you want us to credit to your 2009 school district tax liability. You can't apply a credit against a balance due for another school district, a school district tax that has expired, another person's tax, any prior year's tax or your Ohio income tax.

Line 14 – Amount Refunded

You can't apply a refund against a balance due for another school district, a school district tax that has expired, another person's tax, any prior year's tax or your Ohio income tax.

Line 15 – Amount You Owe

If you will pay by credit card, please see page 6 of these instructions.

If you are paying by electronic check, please see pages 5 or 43 of the instructions in the 2008 Ohio form IT 1040 income tax booklet.

Otherwise, make your check or money order payable to School District Income Tax and write on the check or money order the taxpayer's school district number, the last four numbers of the taxpayer's Social Security number, the taxpayer's name, a daytime telephone number and the phrase "2008 SD 100." You must also complete and enclose Ohio form SD 40P (see page 6).

We have developed an easy-to-use Excel spreadsheet that computes the school district income tax. To use the Excel spreadsheet, please visit: http://tax.ohio.gov/documents/forms/school_district_income/2008/2008_sd_comp_worksheet.xls.

Lines 16-19 (Schedule A)

Complete the "earned income only" Schedule A on Ohio form SD 100 **only** if you entered on page 1 of Ohio form SD 100 school district number 0502, 2305, 2801, 3118, 4508, 4902, 5008, 5204, 5509, 6501, 8501, 8702 or 8705.

Taxpayers domiciled in any of the school districts whose school district number is listed above pay school district income tax only on qualifying earned income. Qualifying "earned income" is generally limited to wages and self-employment income. For additional information, see the "Tax Type" discussion on page 2 of these instructions.

Note: If your filing status is married filing jointly, then complete Schedule A for both you and your spouse.

Line 16 – Wages and Other Compensation

Show on this line the amount you reported on IRS form 1040, line 7 or 1040A, line 7 or 1040EZ, line 1, that you earned while you were a resident of an "earned income only" school district. **Note:** Do not include military pay and allowances, if any, that you received while you were stationed outside Ohio for active duty service in the U.S. Army, Air Force, Navy, Marine Corps, Coast Guard or reserve components thereof or the National Guard.

Line 17 – Net Earnings from Self-Employment

Show on this line your net earnings from self-employment (see IRS form 1040, Schedule SE, Section A, line 4 or Section B, line 6) that (i) you earned while you were a resident of an "earned income only" school district and (ii) are included in Ohio taxable income (line 5 on Ohio form IT 1040). Do not include minister housing allowances that are not included on line 5 of Ohio form IT 1040 even though they do constitute net earnings from self-employment.

Line 18 – Depreciation Expense Adjustment

The Ohio General Assembly has enacted legislation repealing the need for you to enter an amount on this line, so leave this line blank. See Ohio Revised Code section 5701.11 as amended by Substitute House Bill 458, 127th General Assembly.

Pay Your Taxes by Credit Card



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 selecting the Ohio "Make a Payment" 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 provide 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 (see line 15 on Ohio form SD 100), follow the steps below:

- ✓ Have your Discover/NOVUS, VISA, MasterCard or American Express card ready;
- ✓ Complete lines 1 through 11 on this page;
- ✓ 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 (for "OHIO") 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 below:

- ✓ Have your Discover/NOVUS, VISA, MasterCard or American Express card ready;
- ✓ Complete lines 1 through 11 on this page;
- ✓ Go to tax.ohio.gov and click on the "Make a Payment" link in the left-hand column. Then click on the "ePayment" link and follow the directions that appear. If you have **not** previously registered to file 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)

\$, .

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

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 the top half of this page for your records.

Please detach here. You must use the Ohio SD 40P payment voucher if you use a paper check or money order to pay your tax due.

SD 40P

School District Income Tax Payment Voucher

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



First name	M.I.	Last name
Spouse's first name (only if joint filing)	M.I.	Last name
Address		
City, state, ZIP code		

Include this voucher and paper check or money order (payable to School District Income Tax) with your school district income tax return and mail to School District Income Tax, P.O. Box 182389, Columbus, OH 43218-2389. Write the last four digits of the taxpayer's Social Security number on the check or money order.

Do **NOT** fold check or voucher.

2008SP

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)
<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
Your Social Security number	<input type="text"/>	
Spouse's Social Security number (only if joint filing)	<input type="text"/>	

AMOUNT OF PAYMENT → \$, .



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 the name of your Ohio public school district, use The Finder.

The Finder

Municipal Tax

School District Income Tax

Sales and Use Tax

Tax District Summary

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

Step 2 → Click on **The Finder**.

Step 3 → Click on School District Income Tax. Follow the directions to look up your school district by entering the street home address, city or town, and the five- or nine-digit ZIP code for your residence.

Step 4 → We will validate your street address and city.

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 in the upper right-hand corner on the front of your income tax return.

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 2008

For the definition of "traditional" tax base school districts and
"earned income only" tax base school districts, see page 2 of these instructions.

SD#	School District Name (and Counties)	Decimal Rate	Percent
"Earned Income Only" School Districts			
0502	Athens CSD (Athens)	.0100	1%
2801	Berkshire LSD (Geauga)	.0100	1%
8501	Chippewa LSD (Wayne)	.0100	1%
6501	Circleville CSD (Pickaway)	.0075	¾%
5204	Cloverleaf LSD (Medina)	.0050	½%
8702	Eastwood LSD (Wood)	.0100	1%
4902	Jonathan Alder LSD (Franklin, Madison, Union)	.0075	¾%
2305	Lancaster CSD (Fairfield)	.0150	1½%
8705	North Baltimore LSD (Hancock, Wood)	.0100	1%
4508	North Fork LSD (Knox, Licking)	.0100	1%
5008	Sebring LSD (Mahoning)	.0100	1%
3118	Southwest LSD (Hamilton, Butler)	.0075	¾%
5509	Troy CSD (Miami)	.0150	1½%
"Traditional" Tax Base School Districts			
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%
2001	Ayersville LSD (Defiance)	.0100	1%
3901	Bellevue CSD (Erie, Huron, Sandusky, Seneca)	.0050	½%
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%
1303	Clermont-Northeastern LSD (Brown, Clermont)	.0100	1%
5402	Coldwater EVSD (Mercer)	.0050	½%
1703	Colonel Crawford LSD (Crawford)	.0125	1¼%
1502	Columbiana EVSD (Columbiana, Mahoning)	.0100	1%

SD#	School District Name (and Counties)	Decimal Rate	Percent
"Traditional" Tax Base (cont.)			
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%
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 (Licking)	.0100	1%
6904	Kalida LSD (Putnam)	.0100	1%
3303	Kenton CSD (Hardin, Wyandot)	.0100	1%
7204	Lakota LSD (Sandusky, Seneca, Wood)	.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%

Boldface indicates newly enacted rate or rate change for 2008.
(continued on next page)

School Districts With an Income Tax for 2008

Rev. 9/08

SD#	School District Name (and Counties)	Decimal Rate	Percent
“Traditional” Tax Base (cont.)			
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%
5504	Miami East LSD (Champaign, Miami) .....	.0100	1%
8604	Millcreek-West Unity LSD (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%
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%

SD#	School District Name (and Counties)	Decimal Rate	Percent
“Traditional” Tax Base (cont.)			
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) .....	.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) .....	.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%
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%

Boldface indicates newly enacted rate or rate change for 2008.

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

NO Payment Enclosed – Mail to:

School District Income Tax
P.O. Box 182197
Columbus, OH 43218-2197

Payment Enclosed – Mail 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.

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

Dayton Taxpayer Service Center
Centre City Offices
40 S. Main St., 5th Floor
Dayton, OH 45402-2089

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 IRS 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 assistance.

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 will be 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 April 1, 2009 and April 15, 2009.

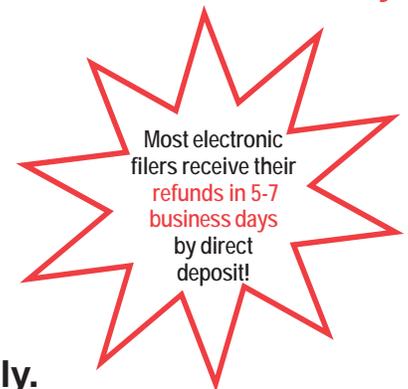
Go paperless this year!

File Electronically → Pay Electronically → Receive Your Refund Electronically

Ohio I-File

Use your computer to file your Ohio individual and school district income tax returns.

Ohio I-File guides you through a series of questions and information requests. I-File computes your refund or balance due and electronically submits the tax information. **Using this service is free.**



Ohio eForms

Use your computer to fill out your return electronically.

Ohio eForms will display on your computer screen an Ohio income tax return form. You fill in the lines on the return that apply to you. eForms does most of the math calculations and figures the tax for you. **Use Ohio eForms – it's free!**

IRS e-file

Use your tax software or ask your tax preparer.

IRS e-file is a way to file your return electronically with the IRS and Ohio. You can prepare your own return and e-file it through an approved software program that you purchased or you can have your return prepared and transmitted by an authorized tax professional. More information is available at **www.irs.gov**.

Pay by Credit Card or Electronic Check

Pay your tax due for your 2008 Ohio income tax return by using **a credit card or an electronic check**. Find out how on page 6 of this booklet and on page 5 of the IT 1040 booklet.

Direct Deposit Your Refund

Speed up your refund by taking advantage of the **direct deposit refund** option this year. This option is available only to taxpayers who file using one of the three electronic filing options listed above.