**School District Residency** – File a separate SD 100 for each taxing school district in which you lived during the taxable year.

<table>
<thead>
<tr>
<th>School district taxable income: Traditional tax base</th>
<th>Earned income tax base:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Enter on this line the amount you show on line 23.</td>
<td>Enter on this line the amount you show on line 27, 28, 29, and 30.</td>
<td>0 0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Filing Status – Check one (must match Ohio income tax return):</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Single, head of household or qualifying widow(er)</td>
<td></td>
</tr>
<tr>
<td>Married filing jointly</td>
<td></td>
</tr>
<tr>
<td>Married filing separately</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Tax Type – Check one (for an explanation, see the instructions):</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Traditional tax base school district. You must start with Schedule A, line 19 on page 2 of this return.</td>
<td></td>
</tr>
<tr>
<td>Earned income tax base school district. You must start with Schedule B, line 24 on page 2 of this return.</td>
<td></td>
</tr>
</tbody>
</table>

1. School district taxable income: Traditional tax base: Enter on this line the amount you show on line 23.

2. School district tax rate \( \times \) line 1 (rates found in the instructions). 2.

3. Senior citizen credit (you must be 65 or older to claim this credit; limit $50 per return) 3.

4. School district income tax liability (line 2 minus line 3; if less than -0-, enter -0-) 4.

5. Interest penalty on underpayment of estimated tax. Enclose Ohio IT/SD 2210 and the appropriate worksheet if you annualize 5.

6. Total school district income tax liability before withholding or estimated payments (line 4 plus line 5) 6.
2015 Universal SD 100
School District Income Tax Return

6a. Amount from line 6 on page 1 .......................................................... 6a.
7. School district income tax withheld (school district number on W-2(s), W-2G(s) and/or 1099-R(s) must agree with the school district number on this return) .......................................................... 7.
8. School district estimated and extension payments made (2015 SD 100ES and/or SD 40P) and credit carryforward from previous year return .......................................................... 8.

9. Amended return only – amount previously paid with original/amended return .......................................................... 9.
10. Total school district income tax payments (add lines 7, 8 and 9) .......................................................... 10.
11. Amended return only – overpayment previously received on original/amended return .......................................................... 11.
12. Line 10 minus line 11 .................................................................................................................................................. 12.

If line 12 is MORE THAN line 6a, go to line 16. OTHERWISE, continue to line 13.

13. Tax liability (line 6a minus line 12) .................................................................................................................................................. 13.
14. Interest and penalty due on late filing or late payment of tax (see instructions) .......................................................... 14.
15. TOTAL AMOUNT DUE (line 13 plus line 14). Enclose SD 40P (if original return) or SD 40XP (if amended return) and make check payable to “School District Income Tax” .......................................................... 15.
16. Overpayment (line 12 minus line 6a) .................................................................................................................................................. 16.
17. Original return only – amount of line 16 to be credited toward 2016 school district income tax liability .......................................................... 17.
18. YOUR REFUND (line 16 minus line 17) .................................................................................................................................................. 18.

Schedule A – Traditional Tax Base School District Amounts (see instructions)
Complete this schedule only if filing a traditional tax base school district return.
19. Ohio income tax base reported on line 5 of Ohio IT 1040. Place a negative sign ("-") in the box at the right if the amount is less than -0- .......................................................... 19.
21. Total traditional tax base school district income (line 19 plus line 20) .................................................................................................................................................. 21.
22. The amount of traditional tax base school district income from line 21, if any, that you earned while not a resident of the school district whose number you entered on this return .................................................................................................................................................. 22.
23. School district taxable income (line 21 minus line 22; if less than -0-, enter -0-). Enter here and on line 1 of this return .................................................................................................................................................. 23.

Schedule B – Earned Income Tax Base School District Amounts (see instructions)
Complete this schedule only if filing an earned income tax base school district return.
24. Wages and other compensation (see instructions) .................................................................................................................................................. 24.
25. Net earnings from self-employment (see instructions). Place a negative sign ("-") in the box at the right if the amount is less than -0- .......................................................... 25.
27. School district taxable income (add lines 24, 25 and 26; if less than -0-, enter -0-). Enter here and on line 1 of this return .................................................................................................................................................. 27.

Sign Here (required): 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 (MM/DD/YYYY)
Spouse’s signature (see instructions) Phone number
Preparer’s printed name (see instructions) PTIN Phone number

If your refund is $1.00 or less, no refund will be issued. If you owe $1.00 or less, no payment is necessary.

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

2015 Universal SD 100 – pg. 2 of 2
Mail this voucher and paper check or money order (payable to School District Income Tax) with your amended school district income tax return to Ohio Department of Taxation, 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. Do NOT send cash. SD 40P

Use the SD 40P payment voucher if you are submitting a payment for an original SD 100 income tax return.

Use the SD 40XP payment voucher if you are submitting a payment for an amended SD 100 income tax return.

If you are sending this voucher and paper check or money order (payable to School District Income Tax) with or separately from your school district income tax return, 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.
2015 SD RE – Reason and Explanation of Corrections

Note: For amended school district return only

Please complete the Universal SD 100 (checking the amended return box) and attach this form with documentation to support any adjustments to line items on the return.

Taxpayer Social Security no. (required)

First name M.I. Last name

Reason(s):

☐ Net operating loss carryback (IMPORTANT: Be sure to complete and attach Ohio IT NOL, Net Operating Loss Carryback Worksheet, [available at tax.ohio.gov] and check the box on the front of the SD 100 indicating that you are amending for a NOL.

☐ Federal adjusted gross income decreased (see instructions)

☐ Federal adjusted gross income increased (see instructions)

☐ Change in amount of earned income (earned income tax base filers)

☐ Filing status changed

☐ Residency status changed

☐ Exemptions increased (traditional tax base filers)

☐ Exemptions decreased (traditional tax base filers)

☐ Ohio IT 1040, Schedule A, additions to income

☐ Ohio IT 1040, Schedule A, deductions from income

☐ Senior citizen credit claimed

☐ Ohio IT/SD 2210 interest penalty amount increased

☐ Ohio IT/SD 2210 interest penalty amount decreased

☐ School district withholding increased

☐ School district withholding decreased

☐ Estimated and/or SD 40P amount or previous year carryforward overpayment increased

☐ Estimated and/or SD 40P amount or previous year carryforward overpayment decreased

☐ Amount paid with original filing did not equal amount reported as paid with the original filing

Detailed explanation of adjusted items (attach additional sheet(s) if necessary):

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

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.