### School District Residency
Check applicable box

- Full-year resident
- Part-year resident of SD# above
- Full-year nonresident of SD# above

Enter date of residency

### Filing Status
Check one (must match Ohio income tax return):

- Single, head of household or qualifying widow(er)
- Married filing jointly
- Married filing separately

### Tax Type
Check one (for an explanation, see the instructions)

- Traditional tax base school district. You must start with Schedule A, line 19 on page 2 of this return.
- Earned income tax base school district. You must start with Schedule B, line 24 on page 2 of this return.

1. School district taxable income: **Traditional tax base**: Enter on this line the amount you show on line 23.
   **Earned income tax base**: Enter on this line the amount you show on line 27.

2. School district tax rate
   \[ \text{times line 1 (rates found in the instructions)} \]

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

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

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

6. **Total school district income tax liability** before withholding or estimated payments (line 4 plus line 5)

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**Do not write in this area; for department use only.**

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**2016 SD 100 – pg. 1 of 2**
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). Include W-2(s), W-2G(s) and 1099-R(s) with the return.................................................................................................................................................. 7.
8. School district estimated and extension payments made (2016 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 requested on original/amended return............................... 11.
12. Line 10 minus line 11. Place a negative sign (“-”) in the box at the right if the amount is less than -0-........... 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). If line 12 is negative, ignore the negative sign (“-”) and add line 12 to line 6a................................................................................................................................................................................................................................................................. 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). Include SD 40P (if original return) or SD 40XP (if amended return) and make check payable to “School District Income Tax” ........ AMOUNT DUE › 15.
16. Overpayment (line 12 minus line 6a) .................................................................................................................. 16.
17. Original return only – amount of line 16 to be credited toward 2017 school district income tax liability ........ 17.
18. REFUND (line 16 minus line 17) .......................................................................................................................... YOUR REFUND › 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). Place a negative sign (“-”) in the box at the right if the amount is less than -0- ......................................................................................................................... 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 to the extent included in Ohio adjusted gross income. Place a negative sign (“-”) in the box at the right if the amount is less than -0- ........................................................................................................................................ 25.
26. Depreciation expense adjustment (see instructions) ........................................................................................... 26.
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/YY)

Spouse’s signature (see instructions) ......................................................................................................................... Phone number

Preparer’s printed name (see instructions) PTIN .............................................................................................................. Phone number

Do you authorize your preparer to contact us regarding this return? Yes ☐ No ☐

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 Included – Mail to: School District Income Tax
P.O. Box 182197
Columbus, OH 43218-2197
Payment Included – Mail to: School District Income Tax
P.O. Box 182389
Columbus, OH 43218-2389
Electronic Payment Available
You can eliminate writing a paper check by using any of our electronic payment methods. Go to our Web site at tax.ohio.gov for all electronic payment options.

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.

SD 40P School District Income Tax Payment Voucher

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

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 SSN on the check or money order.

2016SP
Do NOT fold check or voucher.

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 SSN
Spouse’s SSN (if joint filing)

Amount of Payment $0.00
Electronic Payment Available
You can eliminate writing a paper check by using any of our electronic payment methods. Go to our Web site at tax.ohio.gov for all electronic payment options.

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.

SD 40XP  Rev. 6/16
Amended School District Income Tax Payment Voucher

First name    M.I.    Last name

Spouse’s first name (only if joint filing)    M.I.    Last name

Address

City, state, ZIP code

If you are sending this voucher and paper check or money order (payable to School District Income Tax) with or separately from your amended 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 SSN on the check or money order.
2016 SD RE – Reason and Explanation of Corrections

Note: For amended school district return only

Complete the SD 100 (checking the amended return box) and include this form with documentation to support any adjustments to line items on the return.

Taxpayer’s SSN (required)

[________] [________] [________]

First name M.I. Last name

[________________________] [________] [________________________]

Reason(s):

☐ Net operating loss carryback (IMPORTANT: Be sure to complete and include Ohio IT NOL, Net Operating Loss Carryback Schedule, [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 increased

☐ Federal adjusted gross income decreased*

☐ 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

*To avoid delays you must include a copy of your federal account transcript OR a copy of your federal amended income tax return with a copy of the federal acceptance letter or refund check.

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

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

E-mail address ____________________________ Telephone number ____________________________

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 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.