



School District Income Tax Return



17020202

SSN [] [] [] [] [] [] [] [] SD# [] [] [] []

- 6a. Amount from line 6 on page 1
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
8. Estimated (2017 Ohio SD 100ES) and extension (2017 Ohio SD 40P) payments and credit carryforward from previous year return
9. Amended return only - amount previously paid with original and/or amended return
10. Total school district income tax payments (add lines 7, 8 and 9)
11. Amended return only - overpayment previously requested on original and/or amended return
12. Line 10 minus line 11. Place a "-" in the box at the right if the amount is less than zero

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 "-" and add line 12 to line 6a.
14. Interest and penalty due on late filing or late payment of tax (see instructions)
15. TOTAL AMOUNT DUE (line 13 plus line 14). Include Ohio SD 40P (if original return) or Ohio SD 40XP (if amended return) and make check payable to "School District Income Tax"
16. Overpayment (line 12 minus line 6a)
17. Original return only - amount of line 16 to be credited toward 2018 school district income tax liability
18. REFUND (line 16 minus line 17) YOUR REFUND

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 (Ohio IT 1040, line 3 minus Ohio IT 1040, line 4). Place a "-" in the box at the right if the amount is less than zero
20. Business income deduction add-back (see instructions)
21. Total traditional tax base school district income (line 19 plus line 20). Place a "-" in the box at the right if the amount is less than zero
22. The amount from line 21, if any, that you earned while not a resident of the school district whose number you entered on this return
23. School district taxable income (line 21 minus line 22; if less than zero, enter zero). Enter here and on line 1 of this return

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 you earned while you were a resident of the school district whose number you entered on this return (see instructions)
25. Net earnings from self-employment to the extent included in Ohio adjusted gross income. Place a "-" in the box at the right if the amount is less than zero
26. Miscellaneous federal adjustments (see instructions)
27. School district taxable income (add lines 24, 25 and 26; if less than zero, enter zero). Enter here and on line 1 of this return

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 Phone number

Check here to authorize your preparer to discuss this return with Taxation.

Preparer's printed name
Phone number Preparer's TIN (PTIN) P [] [] [] [] [] [] [] []

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

Ohio SD RE Filing Tips

Common documentation to include (do not include a copy of the original return)

A. Federal Return Changes (do not file with Ohio until IRS has accepted your changes)

A copy of the federal 1040X with a copy of the federal acceptance letter or refund check.
You may also provide a current Tax Account Transcript from the IRS.

B. Residency Status Change

A copy of your other state return, mortgage statement, lease agreement, utility bill, driver's license, voter registration, vehicle registration or any other document which provides evidence of your residency change.

C. Increase in School District Withholding

A copy of your wage and income statement(s) supporting the withholding being claimed for the school district number you entered on this return.

Tips on Filing SD 100 Amended Tax Return

1. When not to file an amended return

- a) Math errors - The Ohio Department of Taxation will make corrections and issue a notice.
- b) Missing schedules - You'll be contacted to provide such information. Please respond to the notice with supporting documentation.
- c) Demographic errors – If an error has been made on the taxpayer name, address, and/or SSN, provide a copy of a driver's license, social security card, or utility bill which has the correct address on it.
- d) Missing withholding – The Ohio Department of Taxation will send a variance notice if W2/1099 forms are needed. Respond to the notice with the missing form(s) showing school district tax withheld.

NOTE: Generally, anytime you receive a variance notice, you should respond to the notice with documentation which will support the income/deductions/credits claimed. Most instances would not require an amended return to be filed.

2. Provide as much detail as possible on amended returns

Please utilize the "Detailed explanation" section on page 1 to fully explain exactly what you're changing on the return.

3. Pay additional tax

Please include an SD 40XP payment voucher along with your payment.

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