Inside:
✓ Form SD 100
✓ Pay your taxes by credit card (see page 7)
✓ 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.
2010 Ohio Form SD 100 General Information

Why We Mailed You This Booklet

We mailed you this booklet based upon the address you showed on your 2009 Ohio income tax return. We used this information to help determine who should receive a school district booklet. If you believe that you received this booklet in error, verify your school district by using The Finder on our Web site as described on page 8 of the instructions.

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 2010; AND
➢ you had no school district income tax withheld.

Yes, if ...
➢ you were a resident of, or were domiciled in, a school district with an income tax in effect for 2010 and either (i) had any income for a traditional tax base school district or (ii) had earned income for an earned income only tax base school district (see “Tax Type” discussion below). Taxpayers residing in traditional and earned income only tax base 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 2010. If you are not liable for school district income tax, but had school district tax withheld in error, you must complete an Ohio form SD 100 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 tax taken for another school district, you must file separate Ohio SD 100 returns under each school district number (see listings on pages 9-10 of the instructions).

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 taxation was the only method available to school district voters. Taxpayers residing in traditional tax base school districts must file Ohio form SD 100 even if none of their income is subject to the tax.

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. For a listing of earned income only tax base school districts, see page 9 of the 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 tax base school district does not pay school district income tax on any other types of income such as retirement income, unemployment compensation, worker’s compensation, lottery winnings, interest, dividends, capital gains, profit from rental activities, distributive shares of profit from S corporations, alimony received, distributions from trusts and estates and all other types of income that are not earned income but that are part of Ohio adjusted gross income.

Taxpayers in earned income only tax base 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 tax base school districts are not allowed a deduction for personal or dependency exemptions. Taxpayers residing in earned income only tax base school districts must file Ohio form SD 100 even if none of their income is subject to the tax.

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. To determine this 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 9 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 any amount of tax on Ohio form SD 100, line 7. Note that taxpayers who are 65 or older before Jan. 1, 2011 may claim on line 6 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 on Ohio form SD 100). There is no age limit.

Filing Due Date

➢ Generally, you must file this return and make all payments by April 18, 2011. 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...” below and “I’m Not Able to Pay...” on page 3 of the instructions.
➢ If you were in a combat zone, please see “Income Taxes and the Military” in the 2010 Ohio IT 1040 booklet or on our Web site at tax.ohio.gov.

Can I e-File My School District Return?

Yes. Residents, part-year residents and nonresidents of the school district for which you are filing may e-File. You also must file an electronic Ohio income tax return at the same time.

I Can’t File My Ohio Form SD 100 By April 18, 2011. 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 18, 2011.
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 “Income Taxes and the Military” in the 2010 Ohio IT 1040 booklet or on our Web site at tax.ohio.gov.

I'm Not Able To Pay By April 18, 2011. 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 will be charged. 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).

Do I Owe Penalties and Interest?

A failure-to-file penalty, 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, may be charged if you fail to file your Ohio school district income tax return by the due date or the extended due date.

A failure-to-pay penalty of double the interest charged generally will apply if you do not pay the tax by April 18, 2011. However, this penalty does not apply if your total payments made by April 18, 2011 equal or exceed 90% of your total Ohio tax. Make any required payment electronically via our Web site at tax.ohio.gov or use Ohio form SD 40P on page 7 of the instructions.

An additional $50 bad-check charge may be imposed against any taxpayer whose payment is dishonored by the bank.

Except for certain military servicemembers (see “Income Taxes and the Military” in the 2010 Ohio IT 1040 booklet or on our Web site at tax.ohio.gov), interest will be applied from the date the tax should have been paid (April 18, 2011) until the date of payment.

If you file your return after the unextended due date and you paid and/or will pay any tax after the unextended due date, you owe interest unless the refund, if any, shown on line 19 is greater than any tax you paid after the unextended due date. Interest is due on late-paid tax even if the IRS has granted you a filing extension. The year 2011 interest rate is 4%.

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 8 of this booklet.

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

You must file Ohio form SD 100 for each taxing school district in which you lived during the year. For detailed information, see the line 2 instructions on page 5.

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

You must file a separate Ohio form SD 100 for each taxing school district. Be sure to include the correct school district number on each return.

Can I Apply My Refund Against Any Other Balance Due?

No. You can’t apply a refund against any of the following:

- a balance due for another school district’s tax
- a school district tax that has expired
- another person’s tax
- any prior year’s tax, or
- your Ohio individual income tax.

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 9-10 of the instructions), complete line 1 and enter on line 2 the same amount that you entered on line 1. Enter -0- on lines 3-9 and complete lines 10-19, but leave line 18 blank.

If school district income tax was withheld for an earned income only tax base school district (see listings on page 9 of the instructions), you should place a -0- on lines 1-9 and lines 20-23. Then complete lines 10-19, but leave line 18 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 Show My School District Withholding. What Should I Do?

You should ask your employer for either a corrected W-2 or a letter showing both the school district withholding amount and the four-digit 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 state 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 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 2476, Columbus, Ohio 43216-2476.

How to Complete the 2010 Ohio Form SD 100

The 2010 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 2010.
3. Round numbers to the nearest dollar. Do not print over the preprinted zeros in the boxes at the far right of the return, which designate cents (.00).
4. Print your numbers and letters (UPPERCASE only) inside the boxes as shown below:

   123 ANY STREET

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

Name(s), Address and Social Security Number(s). 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).

School District Number: Enter the school district number for which you are filing this return in the school district number box in the upper-right-hand corner on page 1 of the return and in the school district number box in the upper-left-hand corner on page 2 of the return. Pages 9-10 of the 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.

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

We have developed a spreadsheet that computes the school district income tax for both tax types. Please visit our Web site at:


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 spouse does not have to sign.

Preparer’s Name

The Ohio Department of Taxation follows IRS Notice 2004-54. For more information, please see the section entitled “Does Ohio Follow the Alternative Preparer Signature Procedures?” in the 2010 Ohio IT 1040 booklet on our Web site at tax.ohio.gov.

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 the year that you are correcting. To speed up the processing of your amended return:

- Include a copy of your original return and a copy of your W-2(s); AND
- Include a copy of any cancelled checks used as payment on your original return.

Ohio form SD 100X is available on 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.

The IRS tells us about all changes it makes to your federal income tax return. To avoid penalties, be sure to file your amended school district income tax return, Ohio 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 2011?

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 2011 after subtracting your Ohio and school district income tax withholding amounts and overpayment carryforward from 2010 to 2011.

Even if you will owe more than $500, you do not have to make estimated school district income tax payments if either (i) your 2011 combined Ohio and school district income tax withholding amounts and overpayment carryforwards from 2010 to 2011 are at least 90% of your 2011 combined state and school district income tax or (ii) your 2011 combined state and school district income tax withholding amounts and overpayment carryforwards from 2010 to 2011 are equal to or greater than your 2010 combined state and school district income tax. For purposes of these tests, your year 2010 overpayment credited to year 2011 does not include any year 2010 tax payment that you made after April 18, 2011.

Use Ohio form SD 100ES for year 2011 to make estimated payments (see our Web site at tax.ohio.gov or call toll-free 1-800-282-1782).

Where Can I Find the Ohio Law References About School District Taxes?

To see the sections of the Ohio Revised Code that relate to the line items on Ohio form SD 100, go to our Web site at:


IMPORTANT: Ohio will follow the lead of the IRS by extending the filing deadline for taxable year 2010 to April 18, 2011.

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 7 and mail the form with your payment to the address shown for “Payment Enclosed.”

**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
Ohio Form SD 100 Line Instructions

Be sure to keep a copy of this return for your records. If during 2010 you resided in or had school district income tax withheld for more than one of the school districts listed on pages 9-10 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 “Tax Type” discussion on page 2 of the instructions.

We have developed a spreadsheet that computes the school district income tax for both tax types. Please visit our Web site at:


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 $1,600 for you;
  – Less $1,600 for your spouse (if you are filing a joint return); AND
  – Less $1,600 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 20-23) on page 2 of Ohio form SD 100 and enter on line 1 the amount you show on line 23.

Line 2 – Adjustments for Part-Year Residents and Full-Year Nonresidents 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. Leave this line blank if you are filing this return for an earned income only tax base school district (see page 9 of the instructions).

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 “2010 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 tax base 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 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).

Example of Part-Year Resident Adjustment, Line 2 on Ohio Form SD 100 – Traditional Tax Base Filers

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 ..................................... $67,000

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 ............................................... - 1,600
Ohio taxable income (line 1 on Ohio form SD 100) ..... $56,400

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)......................... $42,400

Line 3 – School District Taxable Income

For a traditional tax base school district (see listings on pages 9-10), subtract line 2 from line 1 and enter the difference on line 3.

For an earned income only tax base school district, the amount you enter on line 3 will be the same amount that you enter on lines 1 and 23. Exception: If less than zero, enter -0- on this line.

Line 6 – 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, 2010. If you are filing a joint return, only one credit of $50 is allowed even if you and your spouse are both 65 or older.

Line 8 – Interest Penalty
Except as set forth below, if the tax on line 7 minus the amount on line 12 is more than $500, complete and enclose Ohio form IT/SD 2210. Enclose the corresponding worksheet only if you annualize. Last year’s overpayment credited to this year and 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 13 on Ohio form SD 100 and (ii) your 2009 school district income tax overpayment credited to 2010 is equal or greater than one of the following:
- 90% of your 2010 school district income tax (line 9, 2010 SD 100); OR
- 100% of your 2009 school district income tax (line 8, 2009 SD 100).

Note: For purposes of this exception, you must reduce your 2009 school district income tax overpayment credited to 2010 by any 2009 income tax you paid after April 15, 2010.

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

Line 10 – 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 Ohio form SD 100). Enclose a copy of your W-2(s) with your return.

Line 11 – 2010 Estimated and Extension Payments and 2009 Overpayment Credited to 2010
Amounts carried over or paid for one school district cannot be used for any other school district.

Line 14 – Overpayment Credited to Year 2011
Indicate the amount of line 13 that you want us to credit to your 2011 school district tax liability. You can’t apply a credit against a balance due for any of the following: another school district’s tax, a school district tax that has expired, another person’s tax, any prior year’s tax or your Ohio income tax.

Line 17 – Interest and Penalty Due
Except for certain military servicemembers (see “Income Taxes and the Military” in the 2010 Ohio IT 1040 booklet on our Web site at tax.ohio.gov), interest will be applied from the date the tax should have been paid (April 18, 2011) until the date of payment.

If you file your return after the unextended due date and you paid and/or will pay any tax after the unextended due date, you owe interest unless the refund, if any, shown on line 19 is greater than any tax you paid after the unextended due date. Interest is due on late-paid tax even if the IRS has granted you a filing extension. The year 2011 interest rate is 4%.

Penalty may be due on late-filed returns and/or late-paid tax. For more information, see “Do I Owe Penalties and Interest?” on page 3 of the instructions.

Line 18 – Amount Due Plus Interest and Penalty
Add lines 16 and 17. If you are paying by credit card, please see page 7 of the instructions.

If you are paying by electronic check, please see page 7 or 47 of the 2010 Ohio IT 1040 booklet on our Web site at tax.ohio.gov. 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 “2010 SD 100.” You must also complete and enclose Ohio form SD 40P (see page 7 of the instructions).

Line 19 – Amount Refunded
This is your refund after any reduction on line 17. If line 17 is more than the overpayment shown on line 15, you have an amount due. Enter this amount on line 18 and follow the instructions.

Lines 20, 21, 22 and 23 (Schedule A – Earned Income Only Tax Base)
Complete Schedule A on Ohio form SD 100 only if you entered on page 1 of Ohio form SD 100 an earned income only tax base school district number (see listings on page 9 of the instructions).

Taxpayers domiciled in any of the earned income only tax base school districts pay school district income tax only on qualifying earned income, which is generally limited to wages and self-employment income. For additional information, see the “Tax Type” discussion on page 2 of the instructions.

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

Line 20 – Wages and Other Compensation
Show on this line the amount you reported on IRS form 1040, line 7; 1040A, line 7; or 1040EZ, line 1 that you earned while you were a resident of an earned income only tax base 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.

The term “stationed” refers to an Ohio resident servicemember’s permanent duty station, as defined in the Joint Federal Travel Regulations, Appendix A. This refers to the place where the servicemember performs his military duty. Periods of training in which a servicemember, either individually or as part of a unit, departs from his/her permanent place of duty and then returns following the completion of the training, is not included in the definition of “stationed.”

Line 21 – 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 tax base school district and (ii) are included in Ohio taxable income (line 5 on Ohio form IT 1040). Do not include on this line minister housing allowances that are not part of line 5 of Ohio form IT 1040 even though they do constitute net earnings from self-employment.

Enter on this line only the portion of your net earnings while you were a resident of the earned income only tax base school district. Please enclose with this return a copy of IRS form 1040, Schedule SE. Be sure to enter the date of nonresidency on Ohio form SD 100.

Line 22 – Depreciation Expense Adjustment
For a detailed explanation of this adjustment, see the 2010 Ohio IT 1040 booklet on our Web site at tax.ohio.gov.
Pay Your Taxes by Credit Card

You may use your Discover/NOVUS, VISA, MasterCard or American Express card to pay your income taxes. You may make the credit card payments either by visiting tax.ohio.gov on the Internet and selecting the “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% (or $1, whichever is greater) 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 18 on Ohio form SD 100), follow the steps below:

✓ Complete lines 1 through 11 on this page (optional);
✓ Use your touch-tone telephone to call toll-free 1-800-2PAY-TAX or 1-800-272-9829. When prompted, enter the Ohio jurisdiction code, 6446.

How do I use my credit card and the Internet to pay my Ohio income tax? Once you have determined how much you owe (see line 18 on Ohio form SD 100), follow the steps below:

✓ Complete lines 1 through 11 on this page (optional);
✓ Go to www.officialpayments.com. Select “State Payments” and enter the Ohio jurisdiction code, 6446. Or you may visit our Web site at tax.ohio.gov. Select “Make a Payment” and click on Ohio ePayments.

Note: If you did not previously register to pay electronically through the department’s Web site, click on the “Register Now” link and follow the instructions.

When paying by credit card, complete the following worksheet before contacting Official Payments Corporation.

1. Amount you are paying (round to the nearest whole dollar)

$ , 00

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 2010

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 this page for your records.

Keep the top half of this page for your records.

Please detach here. You must use this Ohio form 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

First name M.I. Last name

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

Address

City, state, ZIP code

Do NOT staple your payment to this voucher. Do NOT send cash.

AMOUNT OF PAYMENT $ .00

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.

2010SP

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)

Your Social Security number

Spouse’s Social Security number (only if joint filing)

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The Finder

Do you know your Ohio public school district name and number?
Do you know if your Ohio public school district has an income tax?

If you need to find the name and number of your Ohio public school district, use The Finder.

**Step 1** ➔ Go to our Web site at [tax.ohio.gov](http://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 page 1 of your Ohio form SD 100.

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 2010**

Boldface indicates a newly enacted rate, a rate change for 2010 or a change in the tax type.

<table>
<thead>
<tr>
<th>SD#</th>
<th>School District Name (and Counties)</th>
<th>Decimal Rate</th>
<th>Percent</th>
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(continued on next page)
School Districts With an Income Tax for 2010

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<th>Percent</th>
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<td>2604</td>
<td>Pettisville LSD (Fulton, Henry)</td>
<td>0.0100</td>
<td>1%</td>
</tr>
</tbody>
</table>

Rev. 5/10
Taxpayer Assistance

By Internet  
Ohio Department of Taxation  
Web Site – tax.ohio.gov

- E-mail Us  
- Frequently Asked Questions  
- Information Releases

Instructions  
Refund Status  
Tax Forms

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

Written  
Ohio Department of Taxation  
Taxpayer Services Mailing Address

Ohio Department of Taxation  
Taxpayer Services Division  
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  43229-6596

Dayton Taxpayer Service Center  
Centre City Offices  
40 S. Main St., Suite 500  
Dayton, OH  45402-2068

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

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 phone service, however, will be extended until 7 p.m. from April 4, 2011 through April 18, 2011.

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.

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 Income 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.
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. See tax.ohio.gov.

Ohio eForms
Use your computer to fill out your return electronically.
Ohio eForms will display an Ohio income tax return form on your computer screen. 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! See tax.ohio.gov.

IRS e-file
Use your tax software to file your tax returns or ask your tax preparer for assistance.
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 2010 Ohio school district income tax return by using a credit card (see page 7 of this booklet) or an electronic check (see page 7 or 47 of the Ohio form IT 1040 booklet).

☑ Direct Deposit Your Refund
Speed up your refund by taking advantage of the direct deposit refund option. This is available only to taxpayers who file using one of the three electronic filing options listed above.