



Department of Taxation



Taxable year beginning in **2014**

SD 100 Rev. 11/14
School District
Income Tax Return

Use only black ink.

File a separate Ohio form SD 100 for each taxing school district in which you lived during the taxable year.

Taxpayer Social Security no. (required) ▶▶ If deceased Spouse's Social Security no. (only if joint return) ▶▶ If deceased

Enter school district # for this return (see pages SD 7-8).

SD# ▶▶ [O.R.C. 5748](#)

[O.R.C. 5703.057\(A\)](#)

Use UPPERCASE letters.

Your first name

M.I. Last name

Spouse's first name (only if married filing jointly)

M.I. Last name

Mailing address (for faster processing, use a street address)

City State ZIP code Ohio county (first four letters)

Home address (if different from mailing address) – do NOT show city or state ZIP code County (first four letters)

Foreign country (provide this information if the mailing address is outside the U.S.) Foreign postal code

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

Check applicable box [O.R.C. 5748.01\(F\)\(1\)](#)

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

Enter date of nonresidency _____ to _____

Check applicable box for spouse (only if married filing jointly)

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

Enter date of nonresidency _____ to _____

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

Single, head of household or qualifying widow(er)

Married filing jointly

Married filing separately (enter spouse's SS#) ▶▶

[O.R.C. 5747.08\(E\)](#)

Do not staple or otherwise attach. Place your W-2(s), check (payable to School District Income Tax), Ohio form SD 40P and any other supporting documents or statements after the last page of your return. Include forms W-2G and 1099-R if tax was withheld.

Go paperless. It's FREE!
Visit tax.ohio.gov to try Ohio I-File.

Most taxpayers who file their returns electronically and request direct deposit will receive their refunds in 10-15 business days. Paper returns will take approximately 30 days to process.

Tax Type – Check one (for an explanation, see page SD 1 of the instructions)

I am filing this return because during the taxable year I lived in a(n):

Traditional tax base school district. You must start with Schedule A, line 17 on page 2 of this return.

Earned income only tax base school district. You must start with Schedule B, line 22 on page 2 of this return.

INCOME INFORMATION

1. School district taxable income: Traditional tax base: Enter on this line the amount you show on line 21. Earned income tax base: Enter on this line the amount you show on line 25	O.R.C. 5748.01(E)(1)(a)or(b)	0	0
2. School district tax rate (to find the applicable decimal rate, see pages SD 7-8 of the instructions) . _____ times line 1	O.R.C. 5748.02(A)(2)	0	0
3. Senior citizen credit (you must be 65 or older to claim this credit; limit \$50 per return)	O.R.C. 5748.06	0	0
4. Total due (line 2 minus line 3; enter -0- if less than zero)	Total	0	0
5. Interest penalty on underpayment of estimated tax. Enclose Ohio form IT/SD 2210 and the appropriate worksheet if you annualize	O.R.C. 5747.09(D)&(E)	0	0
6. Total due plus IT/SD 2210 interest penalty (add lines 4 and 5) TOTAL TAX ▶ 6.	Total	0	0

MAILING INFORMATION: **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

ORC 5703.057(A) – Commissioner May Require Identifying Information

(A) For the efficient administration of the taxes and fees administered by the tax commissioner, the commissioner may require that any person filing a tax document with the department of taxation provide identifying information, which may include the person's social security number, federal employer identification number, or other identification number requested by

the commissioner. A person required by the commissioner to provide identifying information who has experienced any change with respect to that information shall notify the commissioner of the change prior to, or upon, filing the next tax document requiring such identifying information.

ORC 5703.25 – Returns, Claims and Reports Not to Be Sworn to – Perjury Statement

All tax returns, claims, or reports with respect to taxes, including accompanying schedules and statements, which are required by law to be filed with the department of taxation, the treasurer of state, a county auditor, or a county treasurer need not be sworn to. Any such return, claim, or report shall have printed on it the following statement, which shall be subscribed to by the person signing such return, claim, or report: “I

declare under penalties of perjury that this return or claim (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return and report.”

Effective Date: 07-01-1985

ORC 5747.01(R) – Income Tax Definitions

Except as otherwise expressly provided or clearly appearing from the context, any term used in this chapter that is not otherwise defined in this section has the same meaning as when used in a comparable context in the laws of the United States relating to federal income taxes or if not used in a comparable context in those laws, has the same meaning as in section 5733.40 of the Revised Code. Any reference in this chapter to the Internal Revenue Code includes other

laws of the United States relating to federal income taxes.

As used in this chapter:

(R) “Overpayment” means any amount already paid that exceeds the figure determined to be the correct amount of the tax.

ORC 5747.08(E) – Filing Income Tax Return

(E) If a husband and wife file a joint federal income tax return for a taxable year, they shall file a joint return under this section for that taxable year, and their liabilities are joint and several, but, if the federal income tax liability of either spouse is determined on a separate federal income tax return, they shall file separate returns under this section.

If either spouse is not required to file a federal income tax return and either or both are required to file a return

pursuant to this chapter, they may elect to file separate or joint returns, and, pursuant to that election, their liabilities are separate or joint and several. If a husband and wife file separate returns pursuant to this chapter, each must claim the taxpayer's own exemption, but not both, as authorized under section 5747.02 of the Revised Code on the taxpayer's own return.

ORC 5747.08(F) – Filing Income Tax Return

(F) Each return or notice required to be filed under this section shall contain the signature of the taxpayer or the taxpayer's duly authorized agent and of the person who prepared the return for the taxpayer, and shall

include the taxpayer's social security number. Each return shall be verified by a declaration under the penalties of perjury. The tax commissioner shall prescribe the form that the signature and declaration shall take.

ORC 5747.08(G) – Filing Income Tax Return

(G) Each return or notice required to be filed under this section shall be made and filed as required by section 5747.04 of the Revised Code, on or before the fifteenth day of April of each year, on forms that the tax commissioner shall prescribe, together with remittance made payable to the treasurer of state in the combined amount of the state and all school district income taxes shown to be due on the form, unless the combined amount shown to be due is one dollar or less, in which case that amount need not be remitted.

Upon good cause shown, the tax commissioner may extend the period for filing any notice or return required to be filed under this section and may adopt rules relating to extensions. If the extension results in an extension of time for the payment of any state or school district income tax liability with respect to which the return is filed, the taxpayer shall pay at the time the tax liability is paid an amount of interest computed at the rate per annum prescribed by section 5703.47 of the Revised Code on that liability from the time that payment is due without extension to the time of ac-

tual payment. Except as provided in section 5747.132 of the Revised Code, in addition to all other interest charges and penalties, all taxes imposed under this chapter or Chapter 5748. of the Revised Code and remaining unpaid after they become due, except combined amounts due of one dollar or less, bear interest at the rate per annum prescribed by section 5703.47 of the Revised Code until paid or until the day an assessment is issued under section 5747.13 of the Revised Code, whichever occurs first.

If the tax commissioner considers it necessary in order to ensure the payment of the tax imposed by section 5747.02 of the Revised Code or any tax imposed under Chapter 5748. of the Revised Code, the tax commissioner may require returns and payments to be made otherwise than as provided in this section.

To the extent that any provision in this division conflicts with any provision in section 5747.026 of the Revised Code, the provision in that section prevails.

ORC 5747.08(H) – Filing Income Tax Return

(I) The amounts withheld by the employer pursuant to section 5747.06 of the Revised Code shall be allowed to the recipient of the compensation as credits against payment of the appropriate taxes imposed on the recipient by section 5747.02 and under Chapter 5748. of the Revised Code.

ORC 5747.08(K) – Filing Income Tax Return

(K) The tax commissioner shall ensure that each return required to be filed under this section includes a box that the taxpayer may check to authorize a paid tax preparer who prepared the return to communicate with the department of taxation about matters pertaining to the return. The return or instructions accompanying the return shall indicate that by checking the box the taxpayer authorizes the department of taxation to contact the preparer concerning questions that arise

during the processing of the return and authorizes the preparer only to provide the department with information that is missing from the return, to contact the department for information about the processing of the return or the status of the taxpayer's refund or payments, and to respond to notices about mathematical errors, offsets, or return preparation that the taxpayer has received from the department and has shown to the preparer.

ORC 5747.09(A)(1) – Declaration of Estimated Taxes

(A) As used in this section:

(1) “Estimated taxes” means the amount that the taxpayer estimates to be the taxpayer’s combined tax

liability under this chapter and Chapter 5748. of the Revised Code for the current taxable year.

ORC 5747.09(D)&(E) – Declaration of Estimated Taxes

(D) In the case of any underpayment of estimated taxes, an interest penalty shall be added to the taxes for the tax year at the rate per annum prescribed by section 5703.47 of the Revised Code upon the amount of underpayment for the period of underpayment, unless the underpayment is due to reasonable cause as described in division (E) of this section. The amount of the underpayment shall be determined as follows:

(1) For the first payment of estimated taxes each year, twenty-two and one-half per cent of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(2) For the second payment of estimated taxes each year, forty-five per cent of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(3) For the third payment of estimated taxes each year, sixty-seven and one-half per cent of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(4) For the fourth payment of estimated taxes each year, ninety per cent of the tax liability, less the amount of taxes paid by the date prescribed for that payment.

The period of the underpayment shall run from the day the estimated payment was required to be made to the date on which the payment is made. For purposes of this section, a payment of estimated taxes on or before any payment date shall be considered a payment of any previous underpayment only to the extent the payment of estimated taxes exceeds the amount of the payment presently required to be paid to avoid any penalty.

The interest penalty imposed under division (D) of this section shall be in lieu of any other interest charge or penalty imposed for failure to file an estimated return and make estimated payments as required by this section.

(E) An underpayment of estimated taxes determined under division (D) of this section shall be due to reasonable cause and the interest penalty imposed by this section shall not be added to the taxes for the tax year if either of the following apply:

(1) The amount of tax that was paid equals at least ninety per cent of the tax liability for the current taxable year, determined by annualizing the income received during the year up to the end of the month immediately preceding the month in which the payment is due;

(2) The amount of tax that was paid equals at least one hundred per cent of the tax liability shown on the return of the taxpayer for the preceding taxable year, provided that the immediately preceding taxable year reflected a period of twelve months and the taxpayer filed a return under section 5747.08 of the Revised Code for that year.

The tax commissioner may waive the requirement for filing a declaration of estimated taxes for any class of taxpayers after finding that the waiver is reasonable and proper in view of administrative costs and other factors.

Effective Date: 09-29-2000

ORC 5747.11(A) – Refunds – Interest

(A) The tax commissioner shall refund to employers, qualifying entities, or taxpayers, with respect to any tax imposed under section 5733.41, 5747.02, or 5747.41, or Chapter 5748. of the Revised Code:

(1) Overpayments of more than one dollar;

(2) Amounts in excess of one dollar paid illegally or erroneously;

(3) Amounts in excess of one dollar paid on an illegal, erroneous, or excessive assessment.

Effective Date: 09-29-1999; 12-31-2006

ORC 5747.15 – Failure to File or Remit Tax – Filing Frivolous, Dilatory or Fraudulent Claim

(A) In addition to any other penalty imposed by this chapter or Chapter 5703. of the Revised Code, the following penalties shall apply:

(1) If a taxpayer, qualifying entity, or employer required to file any report or return, including an informational notice, report, or return, under this chapter fails to make and file the report or return within the time prescribed, including any extensions of time granted by the tax commissioner, a penalty may be imposed not exceeding the greater of fifty dollars per month or fraction of a month, not to exceed five hundred dollars, or five per cent per month or fraction of a month, not to exceed fifty per cent, of the sum of the taxes required to be shown on the report or return, for each month or fraction of a month elapsing between the due date, including extensions of the due date, and the date on which filed.

(2) If a taxpayer fails to pay any amount of tax required to be paid under section 5733.41 or Chapters 5747. or 5748. of the Revised Code, except estimated tax under section 5747.09 or 5747.43 of the Revised Code, by the dates prescribed for payment, a penalty may be imposed not exceeding twice the applicable interest charged under division (G) of section 5747.08 of the Revised Code for the delinquent payment.

(3)(a) If an employer fails to pay any amount of tax imposed by section 5747.02 of the Revised Code and required to be paid under this chapter by the dates prescribed for payment, a penalty may be imposed not exceeding the sum of ten per cent of the delinquent payment plus twice the interest charged under division (F)(5) of section 5747.07 of the Revised Code for the delinquent payment.

(b) If a qualifying entity fails to pay any amount of tax imposed by section 5733.41 or 5747.41 of the Revised Code and required to be paid under this chapter by the dates prescribed for payment, a penalty may be imposed not exceeding the sum of ten per cent of the delinquent payment plus twice the applicable interest charged under division (G) of section 5747.08 of the Revised Code for the delinquent payment.

(4)(a) If an employer withholds from employees the tax imposed by section 5747.02 of the Revised Code and fails to remit the tax withheld to the state as required by this chapter on or before the dates prescribed for payment, a penalty may be imposed not exceeding fifty per cent of the delinquent payment.

(b) If a qualifying entity withholds any amount of tax imposed under section 5747.41 of the Revised Code from an individual's qualifying amount and fails to remit that amount to the state as required by sections 5747.42 to 5747.453 of the Revised Code on or before the dates prescribed for payment, a penalty may be imposed not exceeding fifty per cent of the delinquent payment.

(5) If a taxpayer, qualifying entity, or employer files what purports to be a return required by this chapter that does not contain information upon which the substantial correctness of the return may be judged or contains information that on its face indicates that the return is substantially incorrect, and the filing of the return in that manner is due to a position that is frivolous or a desire that is apparent from the return to delay or impede the administration of the tax levied by section 5733.41, 5747.02, or 5747.41, or Chapter 5748. of the Revised Code, a penalty of up to five hundred dollars may be imposed.

(6) If a taxpayer or qualifying entity makes a fraudulent attempt to evade the reporting or payment of the tax required to be shown on any return required under this chapter, a penalty may be imposed not exceeding the greater of one thousand dollars or one hundred per cent of the tax required to be shown on the return.

(7) If any person makes a false or fraudulent claim for a refund under this chapter, a penalty may be imposed not exceeding the greater of one thousand dollars or one hundred per cent of the claim. The penalty imposed under division (A)(7) of this section, any refund issued on the claim, and interest on any refund from the date of the refund, may be assessed under section 5747.13 of the Revised Code as tax, penalty, or interest imposed under section 5733.41, 5747.02, or 5747.41 of the Revised Code, without regard to whether the person making the claim is otherwise subject to the provisions of this chapter or Chapter 5733. of the Revised Code, and without regard to any time limitation for the assessment imposed by division (A) of section 5747.13 of the Revised Code.

(B) For purposes of this section, the taxes required to be shown on the return shall be reduced by the amount of any part of the taxes paid on or before the date, including any extensions of the date, prescribed for filing the return.

(C) Any penalty imposed under this section shall be in addition to all other penalties imposed under this section. All or part of any penalty imposed under this section may be abated by the commissioner. All or part of any penalty imposed under this section may be abated by the commissioner if the taxpayer, qualifying

entity, or employer shows that the failure to comply with the provisions of this chapter is due to reasonable cause and not willful neglect.

Effective Date: 12-21-2000

ORC 5747.17 – Maintaining Records

The tax commissioner may prescribe requirements as to the keeping of records and other pertinent documents, and the filing of copies of federal income tax returns and determinations. The commissioner may require any person, by rule or notice served on such person, to keep such records as the commissioner determines necessary to show whether or not such person is liable, and the extent of liability, under this chapter or Chapter 5748. of the Revised Code, for tax or for

the withholding of tax. Such records and other documents shall be open to the commissioner's inspection during business hours and shall be preserved for a period of four years unless the commissioner, in writing, consents to their destruction within that period, or by order requires that they be kept longer.

Effective Date: 11-15-1981

ORC 5748 – School District Income Tax

As used in this chapter:

(A) “School district income tax” means an income tax adopted under one of the following:

(1) Former section 5748.03 of the Revised Code as it existed prior to its repeal by Amended Substitute House Bill No. 291 of the 115th general assembly;

(2) Section 5748.03 of the Revised Code as enacted in Substitute Senate Bill No. 28 of the 118th general assembly;

(3) Section 5748.08 of the Revised Code as enacted in Amended Substitute Senate Bill No. 17 of the 122nd general assembly;

(4) Section 5748.021 of the Revised Code;

(5) Section 5748.081 of the Revised Code;

(6) Section 5748.09 of the Revised Code.

(B) “Individual” means an individual subject to the tax levied by section 5747.02 of the Revised Code.

(C) “Estate” means an estate subject to the tax levied by section 5747.02 of the Revised Code.

(D) “Taxable year” means a taxable year as defined in division (M) of section 5747.01 of the Revised Code.

(E) “Taxable income” means:

(1) In the case of an individual, one of the following, as specified in the resolution imposing the tax:

(a) Ohio adjusted gross income for the taxable year as defined in division (A) of section 5747.01 of the Revised Code, less the exemptions provided by section 5747.02 of the Revised Code;

(b) Wages, salaries, tips, and other employee compensation to the extent included in Ohio adjusted gross income as defined in section 5747.01 of the Revised Code, and net earnings from self-employment, as defined in section 1402(a) of the Internal Revenue Code, to the extent included in Ohio adjusted gross income.

(2) In the case of an estate, taxable income for the taxable year as defined in division (S) of section 5747.01 of the Revised Code.

(F) “Resident” of the school district means:

(1) An individual who is a resident of this state as defined in division (I) of section 5747.01 of the Revised Code during all or a portion of the taxable year and who, during all or a portion of such period of state residency, is domiciled in the school district or lives in and maintains a permanent place of abode in the school district;

(2) An estate of a decedent who, at the time of death, was domiciled in the school district.

(G) “School district income” means:

(1) With respect to an individual, the portion of the taxable income of an individual that is received by the individual during the portion of the taxable year that the individual is a resident of the school district and the school district income tax is in effect in that school district. An individual may have school district income with respect to more than one school district.

(2) With respect to an estate, the taxable income of the estate for the portion of the taxable year that the school district income tax is in effect in that school district.

(H) “Taxpayer” means an individual or estate having school district income upon which a school district income tax is imposed.

(I) “School district purposes” means any of the purposes for which a tax may be levied pursuant to section 5705.21 of the Revised Code, including the combined purposes authorized by section 5705.217 of the Revised Code.

Amended by 129th General Assembly File No. 28, HB 153, § 101.01, eff. 9/29/2011.

Effective Date: 02-13-1997; 06-30-2005; 06-30-2006; 2006 HB699 12-28-2006; 04-04-2007; 2007 HB119 06-30-2007

See 129th General Assembly File No. 28, HB 153, §757.90.

ORC 5748.01(D) – School District Income Tax Definitions

(D) “Taxable year” means a taxable year as defined in division (M) of section 5747.01 of the Revised Code.

ORC 5748.01(E)(1)(a)or(b) – School District Income Tax Definitions

(E) “Taxable income” means:

(1) In the case of an individual, one of the following, as specified in the resolution imposing the tax:

(a) Ohio adjusted gross income for the taxable year as defined in division (A) of section 5747.01 of the Revised Code, less the exemptions provided by section 5747.02 of the Revised Code;

(b) Wages, salaries, tips, and other employee compensation to the extent included in Ohio adjusted gross income as defined in section 5747.01 of the Revised Code, and net earnings from self-employment, as defined in section 1402(a) of the Internal Revenue Code, to the extent included in Ohio adjusted gross income.

ORC 5748.01(E)(1)(b) – School District Income Tax Definitions

(E) “Taxable income” means:

(1) In the case of an individual, one of the following, as specified in the resolution imposing the tax:

(a) Ohio adjusted gross income for the taxable year as defined in division (A) of section 5747.01 of the Revised Code, less the exemptions provided by section 5747.02 of the Revised Code;

(b) Wages, salaries, tips, and other employee compensation to the extent included in Ohio adjusted gross income as defined in section 5747.01 of the Revised Code, and net earnings from self-employment, as defined in section 1402(a) of the Internal Revenue Code, to the extent included in Ohio adjusted gross income.

ORC 5748.01(F)(1) – School District Income Tax Definitions

(F) “Resident” of the school district means:

(1) An individual who is a resident of this state as defined in division (I) of section 5747.01 of the Revised Code during all or a portion of the taxable year and

who, during all or a portion of such period of state residency, is domiciled in the school district or lives in and maintains a permanent place of abode in the school district;

ORC 5748.01(G)(1) – School District Income Tax Definitions

(G) “School district income” means:

(1) With respect to an individual, the portion of the taxable income of an individual that is received by the individual during the portion of the taxable year that

the individual is a resident of the school district and the school district income tax is in effect in that school district. An individual may have school district income with respect to more than one school district.

ORC 5748.02(A)(2) – School District Income Tax Proposal and Election

(A) The board of education of any school district, except a joint vocational school district, may declare, by resolution, the necessity of raising annually a specified amount of money for school district purposes. The resolution shall specify whether the income that is to be subject to the tax is taxable income of individuals and estates as defined in divisions (E)(1)(a) and (2) of section 5748.01 of the Revised Code or taxable income of individuals as defined in division (E)(1)(b) of that section. A copy of the resolution shall be certified to the tax commissioner no later than one hundred days prior to the date of the election at which the board intends to propose a levy under this section. Upon receipt of the copy of the resolution, the tax commissioner shall estimate both of the following:

(2) The income tax rate that would have had to have been in effect for the current year to produce an equiv-

alent amount of money from a school district income tax.

Within ten days of receiving the copy of the board's resolution, the commissioner shall prepare these estimates and certify them to the board. Upon receipt of the certification, the board may adopt a resolution proposing an income tax under division (B) of this section at the estimated rate contained in the certification rounded to the nearest one-fourth of one per cent. The commissioner's certification applies only to the board's proposal to levy an income tax at the election for which the board requested the certification. If the board intends to submit a proposal to levy an income tax at any other election, it shall request another certification for that election in the manner prescribed in this division.

ORC 5748.06 – Credit Against Tax for Senior Citizens

For a taxpayer sixty-five years of age or older during the taxable year, a credit shall be permitted against the tax otherwise due under this chapter for such year equal to fifty dollars for each return required to be filed under section 5747.08 of the Revised Code for taxes

levied under this chapter. The credit allowed under this section shall not exceed the tax otherwise due.

Effective Date: 06-13-1989

- 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 "2014 SD 100."

Show on this line the portion of your Ohio taxable income (line 5 of Ohio form IT 1040EZ or IT 1040) that you earned while you were a resident of another school district. 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 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).

For a detailed example, see page SD 4.

Schedule B – Earned Income Only Tax Base (Lines 22, 23, 24 and 25)

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 SD 1.

Complete Schedule B 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 SD 7).

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

Line 22 – Wages and Other Compensation

Show on this line the amount you reported on federal 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 23 – Net Earnings from Self-Employment

Show on this line your net earnings from self-employment (see federal 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. Enclose with this return a copy of federal form 1040, Schedule SE. Be sure to enter the date of nonresidency on Ohio form SD 100.

Line 24 – Depreciation Expense Adjustment

This depreciation expense adjustment might be used if Ohio were not in conformity with the IRS based on entries from the Ohio IT 1040, lines 35e/f. At the time of this publication, Ohio was in conformity with the IRS, therefore all entries on this line would be "0." For more information, see **tax.ohio.gov** for our notice concerning Ohio Revised Code section 5701.11 and miscellaneous federal tax adjustments.

For information on where to mail your return, see page 8.