

2023 Ohio SD 100
School District Income Tax Return

SSN:

- 1. Ohio adjusted gross income (from Ohio IT 1040, line 3)..... 1.
2. Business income deduction add-back (from the Ohio Schedule of Adjustments, line 12) 2.
3. Modified adjusted gross income (line 1 plus line 2; if negative enter zero) 3.
4. Exemption amount (from Ohio IT 1040, line 4) 4.
5. Modified adjusted gross income less exemptions (line 3 minus line 4; if negative, enter zero) 5.
Residents of taxing school districts: Complete the applicable schedule(s) on page 3 to determine the line 6 and/or line 7 amounts. Full-year nonresidents of taxing school districts: Skip to line 11.
6. Total tax from traditional tax base districts (from line 29)6.
7. Total tax from earned income tax base districts (from line 41)7.
8. School district income tax liability after credits (line 6 plus line 7).....8.
9. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210) 9.
10. Total school district income tax liability before withholding or estimated payments (line 8 plus line 9) 10.
11. School district income tax withheld – Schedule of School District Withholding, part A, line 1 (include schedule and income statements) 11.
12. Estimated and extension payments, and credit carryforward from last year's returns12.
13. Amended return only – amount previously paid with original and/or amended return13.
14. Total school district income tax payments (add lines 11, 12, and 13)14.
15. Amended return only – overpayment previously requested on original and/or amended return15.
16. Line 14 minus line 15. Place a "-" in the box if negative..... 16.
If line 16 is MORE THAN line 10, go to line 20. OTHERWISE, continue to line 17.
17. Tax due (line 10 minus line 16). If line 16 is negative, ignore the "-" and add line 16 to line 10.....17.
18. Interest due on late payment of tax (see instructions)18.
19. TOTAL AMOUNT DUE (line 17 plus line 18). Include the Ohio Universal Payment Coupon (OUPC) and make check payable to "School District Income Tax"AMOUNT DUE ▶ 19.
20. Overpayment (line 16 minus line 10)20.
21. Original return only – amount of line 20 to be credited toward next year's school district income tax liability21.
22. REFUND (line 20 minus line 21) YOUR REFUND ▶ 22.

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.

Primary signature Phone number
Spouse's signature Date
Preparer's printed name Phone number

Authorize your preparer to discuss this return Non-paid preparer 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: Ohio Department of Taxation P.O. Box 182197 Columbus, OH 43218-2197

Payment Included – Mail to: Ohio Department of Taxation P.O. Box 182389 Columbus, OH 43218-2389

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Traditional Tax Base Schedule

Complete this schedule for each traditional tax base school district in which you resided during the year, starting with Column A. If you resided in more than two traditional tax base school districts, complete additional copies of this page.

(A)
School district #

(B)
School district #

- 23. Enter the portion of line 5 received while a resident of the school district above. If negative, enter zero23.
- 24. Enter the lesser of line 5 or line 2324.
- 25. Enter the tax rate for the school district above (see instructions)25.
- 26. School district tax (line 24 times line 25)26.
- 27. Senior citizen credit (you must be 65 or older to claim this credit; limit \$50 per district)27.
- 28. Tax after credits (line 26 minus line 27; if less than zero, enter zero)28.
- 29. Sum of all line 28 amounts above as well as any additional Traditional Tax Base Schedules. Enter here and on line 6 29.

Earned Income Tax Base Schedule

Complete this schedule for each earned income tax base school district in which you resided during the year, starting with Column A. If you resided in more than two earned income tax base school districts, complete additional copies of this page.

(A)
School district #

(B)
School district #

- 30. Enter wages reported on your federal return and received while a resident of the school district above 30.
- 31. Enter self-employment income reported on your federal return and received while a resident of the school district above. Place a "-" in the box if negative 31.
- 32. Line 30 plus line 31. If negative, enter zero 32.
- 33. Enter your federal deductions used in the calculation of federal adjusted gross income incurred while a resident of the school district above 33.
- 34. Enter your Ohio Schedule of Adjustments deductions (excluding the Business Income Deduction) incurred while a resident of the school district above 34.
- 35. Line 32 minus lines 33 and 34. If negative, enter zero 35.
- 36. Enter the lesser of line 3 or line 35 36.
- 37. Enter the tax rate for the school district above (see instructions)37.
- 38. School district tax (line 36 times line 37).....38.
- 39. Senior citizen credit (you must be 65 or older to claim this credit; limit \$50 per district)39.
- 40. Tax after credits (line 38 minus line 39; if negative, zero).....40.
- 41. Sum of all line 40 amounts above as well as any additional Earned Income Tax Base Schedules. Enter here and on line 7 41.