Please do not use staples.

Ohio | Department of Taxation

Please use only black ink.

08020102

Taxable year beginning in

2008

SD 100 Rev. 9/08
School District Income Tax Return

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 [ ] check box

Spouse's Social Security no. (only if joint return) ▶▶ If deceased [ ] check box

Enter school district # for this return (see pages 8-9).
▶ **SD #**

Use UPPERCASE letters.

Place Label Here

Your first name _____ M.I. ___ Last name

Spouse's first name (only if joint return) _____ M.I. ___ Last name

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

City _____ State ___ ZIP code ___ County (first four letters)

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

Foreign country (please provide this information if your 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 box for **primary** taxpayer
[ ] Full-year resident
[ ] Part-year resident of SD # above
[ ] Full-year nonresident of SD # above

Check box for **secondary** taxpayer (spouse if married filing jointly)
[ ] Full-year resident
[ ] Part-year resident of SD # above
[ ] Full-year nonresident of SD # above

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

[ ] Single or head of household or qualifying widow(er)

[ ] Married filing jointly

[ ] Married filing separately
Enter spouse's SS# ▶▶

Tax Type – **Check one** (for an explanation, see page 2 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 1A, below.

[ ] **"Earned income only" tax base school district.** You must start with 1B, below.

Please do not use staples, tape or glue. Place your W-2(s), check and Ohio form SD 40P on top of your return.
Place any other supporting documents or statements after the last page of your return.

Go paperless. It's FREE!
Try I-File or Ohio eForms by visiting tax.ohio.gov.

Most electronic filers receive refunds in 5-7 business days by direct deposit!

INCOME INFORMATION – **If the amount on line 1 is negative, shade the negative sign ("–") in the box provided.**

1**A. "Traditional" tax base school district filer.** Enter on this line your Ohio taxable income reported on **line 5 of Ohio form IT 1040 or IT 1040EZ.**

B. "Earned income only" tax base school district filer. Complete Schedule A on page 2 of this return and then enter on this line and line 3 the amount you show on **page 2, line 19 of this return.**

1. [ ] _____ , _____ , _____ 0 0

2. The amount of Ohio taxable income, if any, you earned while **not** a resident of the "traditional" tax base school district whose number you entered above. **"Earned income only" school district filers must leave this line blank** .... 2. _____ , _____ , _____ 0 0

3. School district taxable income (line 1 minus line 2; if less than zero, enter -0-) .... 3. _____ , _____ , _____ 0 0

NO Payment Enclosed – **Mail to:**
School District Income Tax
P.O. Box 182197
Columbus, OH 43218-2197

If you have a federal extension of time to file, please include a copy or the confirmation number of the extension.

Payment Enclosed – **Mail to:**
School District Income Tax
P.O. Box 182389
Columbus, OH 43218-2389

2008 SD 100   pg. 1 of 2   **2008 SD 100**

Ohio | **Department of Taxation**

08020202

Taxable year beginning in **2008**

SD 100 Rev. 9/08
**School District
Income Tax Return**

SS# [   ]

SD# [   ]

3a. Amount from line 3, page 1 .... 3a. [   ] 0 0

4. School district tax rate (enter the applicable decimal rate from pages 8-9 of these instructions) .... 4. [   ]

4a. Line 3a multiplied by line 4 .... 4a. [   ] 0 0

5. Senior citizen credit **(limit $50 per return).** You must be 65 or older to claim this credit... 5. [   ] 0 0

6. School district tax less credit (line 4a minus line 5; if less than zero, enter -0-) .... 6. [   ] 0 0

7. Interest penalty on underpayment of estimated tax. Enclose Ohio form IT/SD 2210 and enclose the appropriate worksheet only if you annualize .... 7. [   ] 0 0

8. Total due before withholding and payments (add lines 6 and 7) .... 8. [   ] 0 0

9. School district income tax withheld (school district number on W-2(s) must agree with SD number in the upper right-hand corner on page 1 of this return) .... 9. [   ] 0 0

10. Add your estimated 2008 Ohio form SD 100ES payments ($), your 2008 Ohio form SD 40P extension payment(s) ($) and your 2007 overpayment credited to 2008 ($) .... 10. [   ] 0 0

11. Total withholding and payments (add lines 9 and 10) .... 11. [   ] 0 0

12. If line 11 is greater than line 8, subtract line 8 from line 11 and enter the .... **AMOUNT OVERPAID** ▶ 12. [   ] 0 0

13. Enter the amount of school district overpayment on line 12 that you want .... **CREDITED TO 2009** ▶ 13. [   ] 0 0

14. Subtract line 13 from line 12 and enter the amount that you want... **REFUNDED** ▶ 14. [   ] 0 0

15. If line 11 is less than line 8, subtract line 11 from line 8 and enter the **AMOUNT YOU OWE** ▶ 15. [   ] 0 0

Make check or money order payable to School District Income Tax and include with this return Ohio form SD 40P (see page 6).

If your refund is less than $1.01, no refund will be issued. If you owe less than $1.01, no payment is necessary.

SCHEDULE A – "EARNED INCOME ONLY" TAX BASE SCHOOL DISTRICT AMOUNTS (See page 5 of these instructions.)

Complete this schedule only if you entered an "earned income only" tax base school district number in the upper right-hand corner on page 1 of this return.

16. Wages and other compensation described on page 5 of the instructions .... 16. [   ] 0 0

17. Net earnings from self-employment described on page 5 of the instructions. Shade the negative sign ("–") at right if the amount is less than -0- .... [ ] ... 17. [   ] 0 0

18. Depreciation expense adjustment, if any, described on page 5 of the instructions .... 18. [   ] 0 0

19. Add lines 16, 17 and 18. Enter the total here and on lines 1 and 3 of this return .... [ ] ... 19. [   ] 0 0

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

▶ _____
Spouse's signature (see instructions on page 3)   Phone number

_____
Preparer's name (please print; see instructions on page 3)   Phone number

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

For Department Use Only

[   ]

[   ]

Code

2008 SD 100   pg. 2 of 2   **2008 SD 100**