

Do not use staples.



Department of
Taxation



Taxable year beginning in

2012

SD 100 Rev. 9/12
**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# ▶▶

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 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 applicable box

☐ Full-year resident of SD# above
☐ 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 of SD# above
☐ 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 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 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 line 1 below.
☐ **Earned income only tax base school district.** You must start with Schedule A, line 19 on page 2 of this return.

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

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

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

INCOME INFORMATION – If the amount on line 1 is negative, please type a negative sign (“-”) before the figure.

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

Earned income only tax base school district filer. Complete Schedule A on page 2 of this return and then enter on this line the amount you show on **page 2, line 22 of this return.**

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 tax base school district filers must leave this line blank.

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

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, 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

2012 SD 100

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Department of
Taxation



12020206

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Income Tax Return

SS#

SD#

3a. Amount from line 3, page 1	3a.	<input type="text"/>	<input type="text"/>	0	0
4. School district tax rate (use the applicable decimal rate from pages SD 7-8 of the instructions) • <u>0</u> times line 3a.....	4.	<input type="text"/>	<input type="text"/>	0	0
5. Senior citizen credit (you must be 65 or older to claim this credit; limit \$50 per return)	5.	<input type="text"/>	<input type="text"/>	0	0
6. Total due (line 4 minus line 5; enter -0- if less than zero)	6.	<input type="text"/>	<input type="text"/>	0	0
7. Interest penalty on underpayment of estimated tax. Enclose Ohio form IT/SD 2210 and the appropriate worksheet if you annualize	7.	<input type="text"/>	<input type="text"/>	0	0
8. Total due plus IT/SD 2210 interest penalty (add lines 6 and 7)	TOTAL TAX ▶ 8.	<input type="text"/>	<input type="text"/>	0	0
9. School district income tax withheld (school district number on W-2(s), W-2G(s) and/or 1099-R(s) must agree with school district number in the upper right-hand corner on page 1 of this return) ...	9.	<input type="text"/>	<input type="text"/>	0	0
10. Add the 2012 Ohio form SD 100ES payment(s), 2012 Ohio form SD 40P extension payment(s) and 2011 school district overpayment credited to 2012	10.	<input type="text"/>	<input type="text"/>	0	0
11. Add lines 9 and 10	TOTAL PAYMENTS ▶ 11.	<input type="text"/>	<input type="text"/>	0	0
If line 11 is MORE THAN line 8, go to line 12. If line 11 is LESS THAN line 8, skip to line 15.					
12. If line 11 is MORE THAN line 8, subtract line 8 from line 11	AMOUNT OVERPAID ▶ 12.	<input type="text"/>	<input type="text"/>	0	0
13. Amount of line 12 to be credited to 2013 school district income tax liability	CREDIT TO 2013 ▶ 13.	<input type="text"/>	<input type="text"/>	0	0
14. Line 12 minus line 13. Enter here, then skip to line 16	14.	<input type="text"/>	<input type="text"/>	0	0
15. If line 11 is LESS THAN line 8, subtract line 11 from line 8.....	AMOUNT DUE ▶ 15.	<input type="text"/>	<input type="text"/>	0	0
16. Interest and penalty due on late-paid tax and/or late-filed return (see page SD 6 of the instructions)...	16.	<input type="text"/>	<input type="text"/>	0	0
If you entered an amount on line 14, skip to line 18. If you entered an amount on line 15, go to line 17.					
17. Amount due plus interest and penalty (add lines 15 and 16). If payment is enclosed, make check payable to School District Income Tax and include Ohio form SD 40P (see our Web site at tax.ohio.gov)	AMOUNT DUE PLUS INTEREST AND PENALTY ▶ 17.	<input type="text"/>	<input type="text"/>	0	0
18. Refund less interest and penalty (line 14 minus line 16). Enter the amount here. (If line 16 is more than line 14, you have an amount due. Subtract line 14 from line 16 and enter this amount on line 17.)	YOUR REFUND ▶ 18.	<input type="text"/>	<input type="text"/>	0	0

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 SD 6 of the 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.

19. Wages and other compensation described on page SD 6 of the instructions.....	19.	<input type="text"/>	<input type="text"/>	0	0
20. Net earnings from self-employment described on page SD 6 of the instructions. If the amount is less than -0-, type a negative sign ("–") before the figure at right	20.	<input type="text"/>	<input type="text"/>	0	0
21. Depreciation expense adjustment, if any, described on page SD 6 of the instructions.....	21.	<input type="text"/>	<input type="text"/>	0	0
22. Add lines 19, 20 and 21. Enter the total here and on line 1 of this return	22.	<input type="text"/>	<input type="text"/>	0	0

SIGN HERE (required) – See page 1 of this return for mailing information.

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 page SD 3 of the instructions) _____ Phone number (optional) _____

Preparer's printed name (see page SD 3 of the instructions) _____ Phone number _____

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

For Department Use Only

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Code

School Districts With an Income Tax for 2012

Boldface indicates a newly enacted rate, a rate change for 2012 or a change in the tax type.

SD#	School District Name (and Counties)	Decimal Rate	Percent
Earned Income Only Tax Base School Districts			
2301	Amanda-Clearcreek LSD (Fairfield)....	.0150	1½%
0502	Athens CSD (Athens) .....	.0100	1%
2801	Berkshire LSD (Geauga) .....	.0100	1%
5501	Bethel LSD (Miami) .....	.0075	¾%
7502	Botkins LSD (Auglaize, Shelby) .....	.0125	1¼%
5401	Celina CSD (Mercer) .....	.0075	¾%
8501	Chippewa LSD (Wayne) .....	.0100	1%
6501	Circleville CSD (Pickaway) .....	.0075	¾%
5204	Cloverleaf LSD (Medina) .....	.0050	½%
7201	Clyde-Green Springs EVSD (Sandusky, Seneca) .....	.0100	1%
1704	Crestline EVSD (Crawford, Richland) ....	.0025	¼%
8702	Eastwood LSD (Wood) .....	.0100	1%
5101	Elgin LSD (Delaware, Hardin, Marion) ...	.0075	¾%
3603	Greenfield EVSD (Fayette, Highland, Ross) .....	.0125	1¼%
7403	Hopewell-Loudon LSD (Seneca) .....	.0050	½%
7506	Jackson Center LSD (Auglaize, Logan, Shelby) .....	.0100	1%
4901	Jefferson LSD (Madison) .....	.0050	½%
4902	Jonathan Alder LSD (Franklin, Madison, Union) .....	.0075	¾%
2305	Lancaster CSD (Fairfield) .....	.0150	1½%
2805	Ledgemont LSD (Ashtabula, Geauga) ...	.0125	1¼%
6502	Logan Elm LSD (Hocking, Pickaway) .....	.0100	1%
5504	Miami East LSD (Champaign, Miami) .	.0175	1¾%
5505	Milton-Union EVSD (Miami) .....	.0125	1¼%
3902	Monroeville LSD (Erie, Huron) .....	.0150	1½%
8705	North Baltimore LSD (Hancock, Wood) .....	.0125	1¼%
4508	North Fork LSD (Knox, Licking) .....	.0100	1%
7612	Northwest LSD (Stark, Summit, Wayne) .....	.0100	1%
1204	Northwestern LSD (Clark, Champaign) ..	.0100	1%
0908	Ross LSD (Butler) .....	.0075	¾%
5008	Sebring LSD (Mahoning) .....	.0100	1%
3118	Southwest LSD (Hamilton, Butler) .....	.0075	¾%
5509	Troy CSD (Miami) .....	.0150	1½%
3907	Willard CSD (Crawford, Huron) .....	.0075	¾%
Traditional Tax Base School Districts			
3301	Ada EVSD (Hancock, Hardin) .....	.0075	¾%
7501	Anna LSD (Shelby) .....	.0125	1¼%
1901	Ansonia LSD (Darke) .....	.0175	1¾%
6301	Antwerp LSD (Paulding) .....	.0150	1½%
3201	Arcadia LSD (Hancock, Seneca) .....	.0100	1%
1902	Arcanum-Butler LSD (Darke) .....	.0150	1½%
3202	Arlington LSD (Hancock) .....	.0125	1¼%
2001	Ayersville LSD (Defiance) .....	.0100	1%
3901	Bellevue CSD (Erie, Huron, Sandusky, Seneca) .....	.0050	½%
2302	Berne-Union LSD (Fairfield, Hocking) ....	.0100	1%
7401	Bettsville LSD (Seneca) .....	.0100	1%
2501	Bexley CSD (Franklin) .....	.0075	¾%
2101	Big Walnut LSD (Delaware) .....	.0075	¾%
2303	Bloom-Carroll LSD (Fairfield) .....	.0125	1¼%

SD#	School District Name (and Counties)	Decimal Rate	Percent
Traditional Tax Base School Districts (cont'd.)			
0203	Bluffton EVSD (Allen, Hancock) .....	.0050	½%
8701	Bowling Green CSD (Henry, Wood) .....	.0050	½%
5502	Bradford EVSD (Darke, Miami, Shelby) .	.0175	1¾%
8601	Bryan CSD (Williams) .....	.0100	1%
1701	Buckeye Central LSD (Crawford, Huron, Richland, Seneca) .....	.0150	1½%
2102	Buckeye Valley LSD (Delaware, Marion, Morrow, Union) .....	.0100	1%
2502	Canal Winchester LSD (Fairfield, Franklin) .....	.0075	¾%
8801	Carey EVSD (Seneca, Wyandot) .....	.0100	1%
8301	Carlisle LSD (Montgomery, Warren) .....	.0100	1%
2902	Cedar Cliff LSD (Clark, Greene) .....	.0125	1¼%
4201	Centerburg LSD (Delaware, Knox, Licking) .....	.0075	¾%
2002	Central LSD (Defiance, Williams) .....	.0075	¾%
1303	Clermont-Northeastern LSD (Brown, Clermont) .....	.0100	1%
5402	Coldwater EVSD (Mercer) .....	.0050	½%
1703	Colonel Crawford LSD (Crawford) .....	.0125	1¼%
1502	Columbiana EVSD (Columbiana, Mahoning) .....	.0100	1%
6901	Columbus Grove LSD (Allen, Putnam) ...	.0100	1%
6902	Continental LSD (Putnam) .....	.0100	1%
3203	Cory-Rawson LSD (Hancock) .....	.0175	1¾%
5503	Covington EVSD (Miami) .....	.0175	1¾%
1503	Crestview LSD (Columbiana) .....	.0100	1%
8101	Crestview LSD (Van Wert) .....	.0100	1%
8502	Dalton LSD (Wayne) .....	.0075	¾%
4202	Danville LSD (Holmes, Knox) .....	.0175	1¾%
2003	Defiance CSD (Defiance, Paulding) .....	.0050	½%
6803	Eaton CSD (Preble) .....	.0150	1½%
8602	Edgerton LSD (Defiance, Williams) .....	.0100	1%
8703	Elmwood LSD (Hancock, Wood) .....	.0125	1¼%
2602	Evergreen LSD (Fulton, Lucas) .....	.0150	1½%
8001	Fairbanks LSD (Madison, Union) .....	.0100	1%
2903	Fairborn CSD (Clark, Greene, Montgomery) .....	.0050	½%
2304	Fairfield Union LSD (Fairfield, Hocking, Perry) .....	.0200	2%
7503	Fairlawn LSD (Shelby) .....	.0075	¾%
7504	Fort Loramie LSD (Darke, Shelby) .....	.0150	1½%
5406	Fort Recovery LSD (Darke, Mercer) .....	.0150	1½%
1903	Franklin Monroe LSD (Darke, Miami) ....	.0075	¾%
7202	Fremont CSD (Sandusky) .....	.0125	1¼%
2603	Gorham Fayette LSD (Fulton) .....	.0100	1%
1305	Goshen LSD (Clermont, Warren) .....	.0100	1%
2904	Greeneview LSD (Clinton, Fayette, Greene) .....	.0100	1%
1904	Greenville CSD (Darke) .....	.0050	½%
7505	Hardin-Houston LSD (Shelby) .....	.0075	¾%
3302	Hardin Northern LSD (Hancock, Hardin) .....	.0175	1¾%
2004	Hicksville EVSD (Defiance) .....	.0150	1½%
5902	Highland LSD (Delaware, Morrow) .....	.0050	½%

(continued on next page)

School Districts With an Income Tax for 2012

SD#	School District Name (and Counties)	Decimal Rate	Percent
Traditional Tax Base School Districts (cont'd.)			
3604	Hillsboro CSD (Highland) .....	.0100	1%
3501	Holgate LSD (Henry) .....	.0150	1½%
6903	Jennings LSD (Putnam) .....	.0075	¾%
4503	Johnstown-Monroe LSD (Delaware, Licking) .....	.0100	1%
6904	Kalida LSD (Putnam) .....	.0100	1%
3303	Kenton CSD (Hardin, Wyandot) .....	.0150	1½%
7204	Lakota LSD (Sandusky, Seneca, Wood) .....	.0150	1½%
6905	Leipsic LSD (Putnam) .....	.0075	¾%
3205	Liberty-Benton LSD (Hancock) .....	.0075	¾%
3502	Liberty Center LSD (Fulton, Henry) .....	.0175	1¾%
2306	Liberty Union-Thurston LSD (Fairfield) .....	.0175	1¾%
4506	Licking Valley LSD (Licking, Muskingum) .....	.0100	1%
4903	London CSD (Madison) .....	.0100	1%
0303	Loudonville-Perrysville EVSD (Ashland, Holmes, Knox, Richland) .....	.0125	1¼%
0905	Madison LSD (Butler) .....	.0050	½%
3206	McComb LSD (Hancock, Putnam, Wood) .....	.0150	1½%
1102	Mechanicsburg EVSD (Champaign, Madison) .....	.0150	1½%
8604	Millcreek-West Unity LSD (Williams) .....	.0100	1%
6906	Miller City-New Cleveland LSD (Putnam) .....	.0125	1¼%
0601	Minster LSD (Auglaize, Darke, Mercer Shelby) .....	.0100	1%
1905	Mississinawa Valley LSD (Darke) .....	.0175	1¾%
8802	Mohawk LSD (Crawford, Seneca, Wyandot) .....	.0100	1%
8605	Montpelier EVSD (Williams) .....	.0075	¾%
5903	Mount Gilead EVSD (Morrow) .....	.0075	¾%
6802	National Trail LSD (Darke, Preble) .....	.0175	1¾%
0602	New Bremen LSD (Auglaize, Mercer, Shelby) .....	.0100	1%
0603	New Knoxville LSD (Auglaize, Shelby) .....	.0125	1¼%
5708	New Lebanon LSD (Montgomery) .....	.0125	1¼%
3903	New London LSD (Ashland, Huron, Lorain) .....	.0100	1%
0907	New Miami LSD (Butler) .....	.0100	1%
7404	New Riegel LSD (Seneca) .....	.0150	1½%
4507	Newark CSD (Licking) .....	.0100	1%
5506	Newton LSD (Darke, Miami) .....	.0175	1¾%
8003	North Union LSD (Delaware, Union) .....	.0100	1%
5904	Northmor LSD (Marion, Morrow, Richland) .....	.0100	1%
8505	Northwestern LSD (Ashland, Wayne) .....	.0125	1¼%
3904	Norwalk CSD (Huron) .....	.0050	½%
4712	Oberlin CSD (Lorain) .....	.0200	2%
7405	Old Fort LSD (Sandusky, Seneca) .....	.0100	1%
8707	Otsego LSD (Henry, Lucas, Wood) .....	.0100	1%
6907	Ottawa-Glandorf LSD (Putnam) .....	.0050	½%
6908	Ottoville LSD (Paulding, Putnam) .....	.0075	¾%
6909	Pandora-Gilboa LSD (Allen, Putnam) .....	.0175	1¾%
5405	Parkway LSD (Auglaize, Mercer, Van Wert) .....	.0100	1%
3504	Patrick Henry LSD (Henry, Putnam, Wood) .....	.0175	1¾%
6302	Paulding EVSD (Paulding, Putnam) .....	.0100	1%
8708	Perrysburg EVSD (Wood) .....	.0050	½%

SD#	School District Name (and Counties)	Decimal Rate	Percent
Traditional Tax Base School Districts (cont'd.)			
2604	Pettisville LSD (Fulton, Henry) .....	.0100	1%
2307	Pickerington LSD (Fairfield, Franklin) .....	.0100	1%
5507	Piqua CSD (Miami) .....	.0125	1¼%
7007	Plymouth-Shiloh LSD (Crawford, Huron, Richland) .....	.0100	1%
6804	Preble Shawnee LSD (Butler, Montgomery, Preble) .....	.0175	1¾%
2509	Reynoldsburg CSD (Fairfield, Franklin, Licking) .....	.0050	½%
3304	Ridgemont LSD (Hardin, Logan) .....	.0175	1¾%
3305	Riverdale LSD (Hancock, Hardin, Wyandot) .....	.0100	1%
4604	Riverside LSD (Logan, Shelby) .....	.0200	2%
7507	Russia LSD (Darke, Shelby) .....	.0075	¾%
7406	Seneca East LSD (Huron, Seneca) .....	.0100	1%
7008	Shelby CSD (Richland) .....	.0100	1%
3905	South Central LSD (Huron, Richland) .....	.0125	1¼%
1205	Southeastern LSD (Clark, Greene) .....	.0100	1%
4510	Southwest Licking LSD (Fairfield, Licking) .....	.0075	¾%
0209	Spencerville LSD (Allen, Auglaize, Van Wert) .....	.0100	1%
5010	Springfield LSD (Mahoning) .....	.0100	1%
8607	Stryker LSD (Williams) .....	.0150	1½%
2606	Swanton LSD (Fulton, Lucas) .....	.0075	¾%
0909	Talawanda CSD (Butler, Preble) .....	.0100	1%
6503	Teays Valley LSD (Fairfield, Franklin, Pickaway) .....	.0075	¾%
1103	Triad LSD (Champaign, Logan, Union) ..	.0150	1½%
1906	Tri-Village LSD (Darke) .....	.0150	1½%
6805	Twin Valley Community LSD (Preble) .....	.0075	¾%
7106	Union-Scioto LSD (Ross) .....	.0050	½%
1510	United LSD (Columbiana) .....	.0050	½%
8803	Upper Sandusky EVSD (Crawford, Marion, Wyandot) .....	.0125	1¼%
3306	Upper Scioto Valley LSD (Auglaize, Hardin, Logan) .....	.0050	½%
5713	Valley View LSD (Montgomery, Preble) ..	.0125	1¼%
8104	Van Wert CSD (Van Wert) .....	.0100	1%
3208	Vanlue LSD (Hancock, Seneca, Wyandot) .....	.0100	1%
1907	Versailles EVSD (Darke, Shelby) .....	.0075	¾%
2308	Walnut Township LSD (Fairfield) .....	.0125	1¼%
0605	Wapakoneta CSD (Auglaize) .....	.0075	¾%
6303	Wayne Trace LSD (Paulding, Putnam, Van Wert) .....	.0125	1¼%
0606	Waynesfield-Goshen LSD (Allen, Auglaize, Logan) .....	.0100	1%
4715	Wellington EVSD (Huron, Lorain) .....	.0100	1%
1105	West Liberty-Salem LSD (Champaign, Logan) .....	.0150	1½%
3906	Western Reserve LSD (Erie, Huron) .....	.0125	1¼%
1404	Wilmington CSD (Clinton, Greene) .....	.0100	1%
3122	Wyoming CSD (Hamilton) .....	.0125	1¼%
2906	Xenia Community CSD (Greene, Warren) .....	.0050	½%
2907	Yellow Springs EVSD (Clark, Greene) ...	.0100	1%