



# Scan Specifications for the 2025 Ohio SD 100 Bundle

## Important Note

The following document (**2025 Ohio SD 100 Bundle**) contains grids for placement of information on this specific tax form. To accurately print, do not reduce the size, rotate, or center this document. Doing so jeopardizes the integrity of the grid. When printing from Adobe Reader, select "None" for "Page Scaling," which is under "Page Handling."

**The 2025 Ohio SD 100 Bundle test samples must be initially submitted by December 8, 2025 and approved no later than April 17, 2026.**

Ohio Department of Taxation  
4485 Northland Ridge Blvd.  
Columbus, OH 43229  
[tax.ohio.gov](http://tax.ohio.gov)



Department of  
Taxation

# General information

# General Information

## 1) Dimensions:

Target or Registration Marks - 0.2" diameter circles. Follow grid layout for positioning.

1D barcode (2 of 5 interleaved) - .375"H x 1.5"W. Follow grid layout for positioning. Center the barcode number directly under the barcode.

2D barcode (PDF 417) - See 2D instructions and schema. Follow grid layout for positioning. There is one 2D barcode for the SD 100.

2) 1D barcode - The last two numbers of the 1D barcode represent the vendor number. Use the Ohio Department of Taxation (ODT) assigned two-digit vendor number. If you have a question about your barcode assignment, e-mail the Forms Unit at [Forms@tax.ohio.gov](mailto:Forms@tax.ohio.gov). The first six numbers are constant for this form (250201XX - 250203XX).

25 = tax year

02 = SD 100

01-03 = page number

XX = vendor number (assigned to you by ODT, Forms Unit)

3) Use Arial or Courier font for the static text on the form. The static text must match the grid and should be a mirror copy of the form. **Note: Courier must be used for the static tax year in the form title on all pages.**

4) Use Courier font for the variable data fields on the form.

5) **Follow the grid layout for the variable data fields shown in red. Ensure that the tax year, target or registration marks, "For Department Use Only" area, date return was generated by the taxpayer, and the 1D and 2D barcodes follow grid layout.**

6) Enter the date return was generated by the taxpayer in the following format: MM DD YY. There is to be a space between the month, day, and year fields. Follow grid layout for placement.

7) Do not use commas, hyphens, or decimals in the variable data fields except where shown in specs.

8) For monetary lines, generate whole dollar values only. Monetary lines with no values are represented by only a carriage return in the 2D barcode and are blank on the printed form.

9) The possible negative fields for the SD 100 return are lines 1, 15, and 30. Do not hard-code negative signs.

10) You must include a leading zero on "Residency factor" fields. For example, if the "Residency factor" is .0847, it must display as 0.0847.

11) Provide guidance to customers regarding duplex printing that instructs them to print pages 1 and 2 together. Taxpayers have filed returns with pages 2 and 3 duplexed or a worksheet or software receipt on the back of a page of the return. This slows the processing of the tax return.

12) Generate the following message for customers: **"Do not enclose other documentation unless it is specified on the tax return or instructions."** Taxpayers often submit worksheets and receipts from the vendor product, which slows the processing of tax returns.

13) There are no spaces between whole dollar numbers.

14) Any other documents generated from the software must include a 1D barcode identifying it as additional information. The preferred placement is centered on the top edge of the page within the print area, however, placement at any location on the page will be accepted. Always use the following 1D barcode (2 of 5 interleaved).



10211411

**15)** If the number of school districts listed on the Schedule of School District Residency (SD 100 page 1), the school districts on the Earned Income or Traditional Tax Base Schedules (SD 100 page 3), or the income statements on the Schedule of School District Withholding exceed the allotted amounts allowed, generate duplicate copies of the needed page to accommodate any additional school districts or income statements. However, in all duplicate page occurrences, omit the standard 1D and 2D barcodes from the duplicate pages and include the 10211411 barcode indicated previously. Lines 28 and 38 must reflect the total for all districts. The numbers on lines 28 and 38 must be the same on original and duplicate page 3.

**16)** When an amended SD 100 is filed, include the SD RE (Reason of Explanation and Corrections) and the IT NOL, if applicable. **Note:** NOL carryback should not be allowed on the current year return. Make sure that the SD RE barcode on this return includes your assigned vendor number. For example, if your last two digits of your 1D barcode are "05," make sure that the last two digits of the SD RE barcode is "05" also.

**17)** If the preparer files a paper return, form IT/SD Waiver must be included. Make sure that the IT/SD Waiver barcode on this return includes your assigned vendor number. For example, if your last two digits of your 1D barcode are "05," make sure that the last two digits of the IT/SD Waiver barcode is "05" also.

**18)** For all balance due returns, generate the proper Ohio Universal Payment Coupon (OUPC).

**19)** Add this statement to your software programs. It should print out with the taxpayer's return. **"Do not hand write in any corrections on this printed paper return. Hand writing in corrections will result in capturing incorrect data and delaying the processing of this income tax return. Make any corrections to this income tax return within [the software program name], then print and mail."**

## **2D Barcode Instructions**

### **General Information**

- The Ohio SD 100 bundle must be enabled for 2D barcode decoding
- A form enabled for 2D barcode should not allow users or practitioners the option to turn off/on the 2D barcode function
- Optimal dpi level is 300 dpi. The minimum dpi level is 200 dpi
- The minimum error correction code level is 4

### **Size and Placement on the Form**

- 2D barcode must be placed on each page of form in the designated area indicated in the grid layout
- The maximum size of the 2D barcode is 3.5 inches wide by 1 inch in height and must fit within the designated space in the grid layout
- 2D barcode must not be bigger than the allocated area

### **Barcode Layout**

- Each field in the barcode is delimited by a single carriage return
  - <CR> equals single carriage return character
  - This separates each piece of data so it may be identified and processed
- Data included in the 2D barcode can be broken down into three general sections:

#### **Header**

##### **Header Version Number**

- Static for all barcodes, value is T1

##### **Developer Code**

- A four-digit vendor code identifying the software developer whose application produced the barcode

##### **Jurisdiction**

- Static for all barcodes, value is OH

##### **Description**

- A four-digit form identifier, specific to each form

**Spec Version**

- A one-digit specification version control number starting with the number zero
- This number identifies the Spec Version of the 2D barcode schema used to generate the barcode

**Form Version**

- A one-digit form version control number starting with the number one (1)
- This number will only be incremented when there are changes made that would affect the content of the barcode

**Date Generated**

- Included on page 1 only
- Indicates date return was generated from the product

**Form Specific Data** – Please see encoding schemas for form specific data

- All fields listed in the schema must be represented in the 2D barcode
- Fields with values are represented by the data followed by a carriage return
- Fields with no values are represented by a carriage return only; this results in two adjacent carriage returns

**Trailer**

- The last field in the barcode data stream is the trailer
- The trailer is used to indicate the end of data has been reached
- A static string of \*EOD\* is used as the trailer value

**Examples of 2D Barcode Data Streams (Long Forms)**

Header Version Number T1 <CR>  
Developer Code 1111 <CR>  
Jurisdiction OH <CR>  
Description 2502 <CR>  
Spec Version 0 <CR>  
Form Version 1 <CR>  
Date Generated 011526 <CR>  
Line Item Specific Data IN <CR>  
Line Item Specific Data IT40 <CR>  
Line Item Specific Data 0 <CR>  
Trailer \*EOD\* <CR>

**Examples of 2D Barcode Data Streams (OUPC)**

|   |                     |
|---|---------------------|
| Form ID   | 22299 <CR>          |
| Tax Type  | 441 <CR>            |
| ID Type   | 01 <CR>             |
| ID Number   | 00000123456789 <CR> |
| Reporting Period                                    | 1225 <CR>           |
| Coupon Type   | 54 <CR>             |
| School District Number                              | 2307 <CR>           |
| First Three Letters of Primary Taxpayer's Last Name | CIT <CR>            |
| Amount of Payment (including cents)                 | 12345678900 <CR>    |
| Trailer   | *EOD* <CR>          |

## Submission Process

- Testing of Ohio SD 100 bundle packets commences on November 3, 2025
- The deadline for an initial submission of SD 100 bundle test packets is December 8, 2025
- The deadline for approval of Ohio SD 100 bundle test packets is April 17, 2026
- Test packets may be submitted by email to Forms@tax.ohio.gov
- The email subject line must include the vendor number, product name, tax year, and form number in that order e.g. 12\_ABCTax\_25\_SD100
- Submissions must include:
  - One (1) full field sample in a PDF format
  - ODT will provide the Acceptance Testing System (ATS) scenarios for the Ohio SD 100 bundle in the State Exchange System (SES). The ATS scenarios will include the following forms: Ohio SD 100, Schedule of School District Withholding, SD RE, OUPC, IT/SD Waiver, and others depending on the scenario. Send only the forms that each scenario requires. **Note: Include the correct OUPC if a scenario requires it.**
  - Each test scenario must be in a separate PDF using the following naming convention: vendor number, product name, tax year, form number, test number. Example: 12\_ABCTax\_25\_SD100\_Test 1
- An emailed confirmation is sent to the vendor indicating the packet was received
- Submissions missing any of the items above will be rejected

## Testing Process

- Test packets are reviewed in two (2) content areas: printed forms and 2D barcode data
- A submission is approved in its entirety once all sample documents pass in both areas

### Printed forms

- Vendor full field matches template provided in the specifications
- All fields are present, formatted properly and aligned with grid layout
- Test scenarios contain values specified by ODT

### 2D Barcode Data

- Barcodes read as valid
- All test scenarios can be decoded
- 2D barcode data matches data on printed forms

## Notifications

- Communications regarding submissions are sent from Forms@tax.ohio.gov to the vendor email address(es) on file for the product
  - Vendor contact information may be submitted by email to the address above
- If forms are released prior to approval, vendors must include a visual indicator to alert the taxpayer that the return cannot be filed
- An emailed confirmation is sent to the vendor indicating the packet was approved, at which point the product is authorized to remove the indicator
- An email confirmation is sent to the vendor for packets that are rejected
  - Feedback is provided regarding the errors found
  - Resubmitted packets must include all test scenarios and the full field return
  - After the third submission of test materials, ODT cannot guarantee timeliness of the review
- If a tax form changes before January 1, 2026, vendors will be notified and required to submit revised test packets



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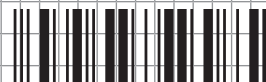
# Grid layout

Do not staple or paper clip.



Department of  
Taxation

**2025 Ohio SD 100**  
**School District Income Tax Return**



25020110

01 12 26

Use only black ink/UPPERCASE letters. Use whole dollars only.

☒ **AMENDED RETURN** - Check here and include Ohio SD RE.

☒ **NOL CARRYBACK** - Check here and include Schedule IT NOL.

Primary taxpayer's SSN (required)

Check if  
deceased

Spouse's SSN (if filing jointly)

Check if  
deceased

Check if federal  
extension filed

216 12 1234

☒

417 12 1234

☒

☒

First name

M.I. Last name

JOHN BC'EF-HIJK

Q PUBLICA CDE-GHIJ'LMNOP

Spouse's first name (if filing jointly)

M.I. Last name

JANEAB DE'GHI-K

Q PUBLICA CDE-GHIJ'LMNOP

Address line 1 (number and street) or P.O. Box

5123 CHERRY LANEAB DE-GH&JKL/NOPQRS

Address line 2 (apartment number, suite number, etc.)

5123 CHERRY LANEAB DE-GH&JKL/NOPQRS

City

State

ZIP code

Ohio county (first four letters)

CITYA CDEFGHIJKLMNOP

OH

12345

PICK

Foreign country (if the mailing address is outside the U.S.)

Foreign postal code

JAPANABCDEFGHI IJKLMO

A1B2C3D

**Filing Status** -- Check one (as reported on the Ohio IT 1040)

Spouse's SSN

☒ Single, head of household or  
qualifying surviving spouse

☒ Married filing jointly

☒ Married filing separately

417 12 1234

**Schedule of School District Residency**

Complete this schedule for each school district you and/or your spouse (if filing jointly) resided in during tax year 2025. If you and your spouse were both residents of a school district for the same time period, check both boxes. Enter "9999" as the school district number for any part of the year you were a nonresident of Ohio. You can use ODT's tool to calculate your "days as resident" and "residency factor" at [tax.ohio.gov/SDresidency](https://tax.ohio.gov/SDresidency).

| School district # | Dates of residency (MM-DD) | Days as resident | Residency factor (days as resident / 365) | Primary                             | Spouse                              |
|-------------------|----------------------------|------------------|---|-------------------------------------|-------------------------------------|
| 8604              | 01 01 to 04 30             | 120              | 0.3287                                    | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 0501              | 05 01 to 05 31             | 31               | 0.0849                                    | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 3113              | 06 01 to 06 30             | 30               | 0.0821                                    | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 0203              | 07 01 to 10 31             | 123              | 0.3369                                    | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2801              | 11 01 to 11 30             | 30               | 0.0821                                    | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2507              | 12 01 to 12 31             | 31               | 0.0849                                    | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

**Software vendors: Place 2D barcode in this location**  
**Do not place a box around the 2D barcode. The box**  
**is only here for placement purposes.**

MM-DD-YY



2025 Ohio SD 100  
School District Income Tax Return

SSN: 216 12 1234



25020210

|   |                   |             |
|---|-------------------|-------------|
| 1. Ohio adjusted gross income (from Ohio IT 1040, line 3).....  | - 1.              | 12345678901 |
| 2. Business income deduction add-back (from the Ohio Schedule of Adjustments, line 13).....   | 2.                | 123456      |
| 3. <b>Modified adjusted gross income</b> (line 1 plus line 2; if negative enter zero).....  | 3.                | 12345678901 |
| 4. Exemption amount (from Ohio IT 1040, line 4).....  | 4.                | 12345       |
| 5. <b>Modified adjusted gross income less exemptions</b> (line 3 minus line 4; if negative, enter zero).....  | 5.                | 12345678901 |
| <b>If you lived in a taxing school district, complete the applicable schedule(s) on page 3 to determine the line 6 and/or line 7 amounts. If you did not live in a taxing school district, skip to line 11.</b> |                   |             |
| 6. Total tax from traditional tax base districts (from line 28).....  | 6.                | 123456789   |
| 7. Total tax from earned income tax base districts (from line 38).....  | 7.                | 123456789   |
| 8. School district income tax liability after credits (line 6 plus line 7).....   | 8.                | 123456789   |
| 9. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210).....   | 9.                | 123456      |
| 10. Total school district income tax liability before withholding or estimated payments (line 8 plus line 9).....   | 10.               | 123456789   |
| 11. School district income tax withheld – Schedule of School District Withholding, part A, line 1 (include schedule and income statements).....   | 11.               | 123456789   |
| 12. Estimated and extension payments, credit carryforward from the 2024 return, and amounts previously paid with an original and/or amended 2025 return.....  | 12.               | 123456789   |
| 13. Total school district income tax payments (add lines 11 and 12).....  | 13.               | 123456789   |
| 14. <b>Amended return only</b> – overpayment previously requested on original and/or amended 2025 return.....   | 14.               | 123456789   |
| 15. Line 13 minus line 14. Place a “-” in the box if negative.....  | - 15.             | 123456789   |
| <b>If line 15 is MORE THAN line 10, go to line 19. OTHERWISE, continue to line 16.</b>  |                   |             |
| 16. Tax due (line 10 minus line 15). If line 15 is negative, ignore the “-” and add line 15 to line 10.....   | 16.               | 123456789   |
| 17. Interest due on late payment of tax (see instructions).....   | 17.               | 123456789   |
| 18. <b>TOTAL AMOUNT DUE</b> (line 16 plus line 17). Pay electronically at <a href="https://tax.ohio.gov/pay">tax.ohio.gov/pay</a> or include the Ohio Universal Payment Coupon (OUPC) and your check.....       | AMOUNT DUE ▶ 18.  | 123456789   |
| 19. Overpayment (line 15 minus line 10).....  | 19.               | 123456789   |
| 20. <b>Original return only</b> – amount of line 19 to be credited toward next year’s school district income tax liability.....   | 20.               | 123456789   |
| 21. <b>REFUND</b> (line 19 minus line 20).....  | YOUR REFUND ▶ 21. | 123456789   |

**Sign Here (required):** 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.

▶ Primary signature \_\_\_\_\_ Phone number \_\_\_\_\_  
▶ Spouse's signature \_\_\_\_\_ Date \_\_\_\_\_  
Preparer's printed name \_\_\_\_\_ Phone number \_\_\_\_\_

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

☒ Authorize your preparer to discuss this return    ☒ Non-paid preparer    PTIN: P 01234567

2025 Ohio SD 100  
School District Income Tax Return



25020310

SSN: 216 12 1234

**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)               | (B)               |
|---|-------------------|-------------------|
|   | School district # | School district # |
|   | 8604              | 0203              |
| 22. Enter the portion of line 5 received while a resident of the school district above. If negative, enter zero ..... 22.         | 12345678901       | 12345678901       |
| 23. Enter the lesser of line 5 or line 22..... 23.  | 12345678901       | 12345678901       |
| 24. Enter the tax rate for the school district above (see instructions) ..... 24.   | .1234             | .1234             |
| 25. School district tax (line 23 times line 24) ..... 25.   | 123456789         | 123456789         |
| 26. Senior citizen credit (you must be 65 or older to claim this credit; limit \$50 per district) ..... 26.                       | 12                | 12                |
| 27. Tax after credits (line 25 minus line 26; if negative, enter zero) ..... 27.  | 123456789         | 123456789         |
| 28. Sum of all line 27 amounts above as well as any additional Traditional Tax Base Schedules. Enter here and on line 6 ..... 28. | 123456789         | 123456789         |

**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)               | (B)               |
|---|-------------------|-------------------|
|   | School district # | School district # |
|   | 0501              | 2801              |
| 29. Enter wages, salaries, tips, and other employee compensation reported on your federal return and received while a resident of the school district above .. 29.                      | 12345678901       | 12345678901       |
| 30. Enter net earnings from self-employment reported on your federal return and received while a resident of the school district above. Place a "-" in the box if negative ..... - .30. | 12345678901 -     | 12345678901       |
| 31. Line 29 plus line 30. If negative, enter zero..... 31.  | 12345678901       | 12345678901       |
| 32. Enter the portion of line 3 received while a resident of the school district above. If negative, enter zero .. 32.  | 12345678901       | 12345678901       |
| 33. Enter the lesser of line 31 or line 32 ..... 33.  | 12345678901       | 12345678901       |
| 34. Enter the tax rate for the school district above (see instructions) ..... 34.   | .1234             | .1234             |
| 35. School district tax (line 33 times line 34)..... 35.  | 123456789         | 123456789         |
| 36. Senior citizen credit (you must be 65 or older to claim this credit; limit \$50 per district) ..... 36.   | 12                | 12                |
| 37. Tax after credits (line 35 minus line 36; if negative, enter zero) ..... 37.  | 123456789         | 123456789         |
| 38. Sum of all line 37 amounts above as well as any additional Earned Income Tax Base Schedules. Enter here and on line 7 ..... 38.   | 123456789         | 123456789         |



Department of  
Taxation

## 2025 Schedule of School District Withholding

Use only black ink/UPPERCASE letters. Use whole dollars only.



25360110

Primary taxpayer's SSN

**216 12 1234**

List your and your spouse's (if filing jointly) W-2 and 1099-R forms **only if they have school district withholding**. In the "P/S" box, if the income statement belongs to the primary taxpayer, enter "P"; if the income statement belongs to the spouse, enter "S". If the Ohio ID number on a statement has 9 digits, enter only the first 8 digits. Complete additional copies of this schedule if necessary. Include copies of your income statements that show the school district withholding information. **Note:** On occasion, employers will report school district withholding in box 14 of the W-2 instead of the "local" boxes.

### Part A - Total Withholding

1. Total of all school district income tax withheld for all school districts. Enter here and on line 11 of your SD 100 ..... 1. **12345678**

### Part B - W-2s

|          |                                    |                                |                              |                                     |
|----------|------------------------------------|--------------------------------|------------------------------|-------------------------------------|
| 1. P/S   | School district #                  | Box b - EIN                    | Box 1 - Wages, tips, etc.    | Box 2 - Federal income tax withheld |
| <b>P</b> | <b>2307</b>                        | <b>123456789</b>               | <b>123456789</b>             | <b>12345678</b>                     |
|          | Box 15 - Employer's Ohio ID number | Box 18 - School district wages | Box 19 - School district tax |                                     |
|          | <b>12345678</b>                    | <b>123456789</b>               | <b>12345678</b>              |                                     |
| 2. P/S   | School district #                  | Box b - EIN                    | Box 1 - Wages, tips, etc.    | Box 2 - Federal income tax withheld |
| <b>S</b> | <b>2307</b>                        | <b>123456789</b>               | <b>123456789</b>             | <b>12345678</b>                     |
|          | Box 15 - Employer's Ohio ID number | Box 18 - School district wages | Box 19 - School district tax |                                     |
|          | <b>12345678</b>                    | <b>123456789</b>               | <b>12345678</b>              |                                     |
| 3. P/S   | School district #                  | Box b - EIN                    | Box 1 - Wages, tips, etc.    | Box 2 - Federal income tax withheld |
| <b>P</b> | <b>2307</b>                        | <b>123456789</b>               | <b>123456789</b>             | <b>12345678</b>                     |
|          | Box 15 - Employer's Ohio ID number | Box 18 - School district wages | Box 19 - School district tax |                                     |
|          | <b>12345678</b>                    | <b>123456789</b>               | <b>12345678</b>              |                                     |
| 4. P/S   | School district #                  | Box b - EIN                    | Box 1 - Wages, tips, etc.    | Box 2 - Federal income tax withheld |
| <b>S</b> | <b>2307</b>                        | <b>123456789</b>               | <b>123456789</b>             | <b>12345678</b>                     |
|          | Box 15 - Employer's Ohio ID number | Box 18 - School district wages | Box 19 - School district tax |                                     |
|          | <b>12345678</b>                    | <b>123456789</b>               | <b>12345678</b>              |                                     |
| 5. P/S   | School district #                  | Box b - EIN                    | Box 1 - Wages, tips, etc.    | Box 2 - Federal income tax withheld |
| <b>P</b> | <b>2307</b>                        | <b>123456789</b>               | <b>123456789</b>             | <b>12345678</b>                     |
|          | Box 15 - Employer's Ohio ID number | Box 18 - School district wages | Box 19 - School district tax |                                     |
|          | <b>12345678</b>                    | <b>123456789</b>               | <b>12345678</b>              |                                     |

### Part C - 1099-Rs

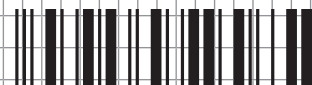
|          |                              |                                       |                              |                                     |
|----------|------------------------------|---------------------------------------|------------------------------|-------------------------------------|
| 1. P/S   | School district #            | Payer's TIN                           | Box 1 - Gross distribution   | Box 4 - Federal income tax withheld |
| <b>S</b> | <b>2307</b>                  | <b>123456789</b>                      | <b>123456789</b>             | <b>12345678</b>                     |
|          | Box 15 - Payer's Ohio number | Box 19 - School district distribution | Box 17 - School district tax |                                     |
|          | <b>12345678</b>              | <b>123456789</b>                      | <b>12345678</b>              |                                     |

**Software vendors: Place 2D barcode in this location**  
**Do not place a box around the 2D barcode. The box**  
**is only here for placement purposes.**



Department of  
Taxation

## 2025 Ohio SD RE Explanation of Corrections



25290110

Note: For amended school district return only

Primary taxpayer's SSN

216 12 1234

Complete the Ohio SD 100 and indicate that it is amended by checking the box at the top of page 1. You **must** include this form and documentation to support the adjustments on your amended return. Check if you have changes to any of the following:

- |   |  |
|---|--|
| <input checked="" type="checkbox"/> Filing status   | <input checked="" type="checkbox"/> Senior citizen credit claimed  |
| <input checked="" type="checkbox"/> Schedule of School District Residency   | <input checked="" type="checkbox"/> Wages, salaries, tips, and other compensation<br>(Earned income tax base only - Line 29) |
| <input checked="" type="checkbox"/> Ohio adjusted gross income (line 1)   | <input checked="" type="checkbox"/> Net earnings from self-employment income<br>(Earned income tax base only - Line 30)      |
| <input checked="" type="checkbox"/> Business income deduction add-back (line 2)   | <input checked="" type="checkbox"/> Other (describe the reason below)  |
| <input checked="" type="checkbox"/> School district withholding (include the Schedule of School District Withholding and a copy of all income statements) |  |

If the changes to your school district return are due to an amended Ohio IT 1040, file your amended SD 100 at the same time. See the filing tips on the next page as well as the Ohio Individual and School District Income tax instructions.

Detailed explanation of adjusted items (include additional sheet[s] if necessary):

|                |              |                |              |                |              |
|----------------|--------------|----------------|--------------|----------------|--------------|
| ABCDEFGHIJKLMN | OPQRSTUVWXYZ | ABCDEFGHIJKLMN | OPQRSTUVWXYZ | ABCDEFGHIJKLMN | OPQRSTUVWXYZ |
| ABCDEFGHIJKLMN | OPQRSTUVWXYZ | ABCDEFGHIJKLMN | OPQRSTUVWXYZ | ABCDEFGHIJKLMN | OPQRSTUVWXYZ |
| ABCDEFGHIJKLMN | OPQRSTUVWXYZ | ABCDEFGHIJKLMN | OPQRSTUVWXYZ | ABCDEFGHIJKLMN | OPQRSTUVWXYZ |
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| ABCDEFGHIJKLMN | OPQRSTUVWXYZ | ABCDEFGHIJKLMN | OPQRSTUVWXYZ | ABCDEFGHIJKLMN | OPQRSTUVWXYZ |

E-mail address \_\_\_\_\_ Telephone number \_\_\_\_\_

**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. 42 U.S.C. 405 and Ohio Revised Code sections 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.

Software vendors: Place 2D barcode in this location  
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Department of  
Taxation

# Layout without grid

**2025 Ohio SD 100**  
**School District Income Tax Return**

25020110

**01 12 26**

Use only black ink/UPPERCASE letters. Use whole dollars only.

**X** **AMENDED RETURN** - Check here and include Ohio SD RE.**X** **NOL CARRYBACK** - Check here and include Schedule IT NOL.

Primary taxpayer's SSN (required)

**216 12 1234**Check if  
deceased**X**

Spouse's SSN (if filing jointly)

**417 12 1234**Check if  
deceased**X**Check if federal  
extension filed**X**

First name

**JOHN BC' EF-HIJK**

M.I. Last name

**Q PUBLICA CDE-GHIJ' LMNOP**

Spouse's first name (if filing jointly)

**JANEAB DE' GHI-K**

M.I. Last name

**Q PUBLICA CDE-GHIJ' LMNOP**

Address line 1 (number and street) or P.O. Box

**5123 CHERRY LANEAB DE-GH&JKL/NOPQRS**

Address line 2 (apartment number, suite number, etc.)

**5123 CHERRY LANEAB DE-GH&JKL/NOPQRS**

City

**CITYA CDEFGHIJKLMNOP**

State

**OH**

ZIP code

**12345**

Ohio county (first four letters)

**PICK**

Foreign country (if the mailing address is outside the U.S.)

**JAPANABCDEFGHI IJKLMO**

Foreign postal code

**A1B2C3D****Filing Status** -- Check one (as reported on the Ohio IT 1040)**X** Single, head of household or  
qualifying surviving spouse**X** Married filing jointly**X** Married filing separately

Spouse's SSN

**417 12 1234****Schedule of School District Residency**

Complete this schedule for each school district you and/or your spouse (if filing jointly) resided in during tax year 2025. If you and your spouse were both residents of a school district for the same time period, check both boxes. Enter "9999" as the school district number for any part of the year you were a nonresident of Ohio. You can use ODT's tool to calculate your "days as resident" and "residency factor" at [tax.ohio.gov/SDresidency](https://tax.ohio.gov/SDresidency).

| School district # | Dates of residency (MM-DD) | Days as resident | Residency factor (days as resident / 365) | Primary  | Spouse   |
|-------------------|----------------------------|------------------|---|----------|----------|
| <b>8604</b>       | <b>01 01 to 04 30</b>      | <b>120</b>       | <b>0.3287</b>                             | <b>X</b> | <b>X</b> |
| School district # | Dates of residency (MM-DD) | Days as resident | Residency factor (days as resident / 365) | Primary  | Spouse   |
| <b>0501</b>       | <b>05 01 to 05 31</b>      | <b>31</b>        | <b>0.0849</b>                             | <b>X</b> | <b>X</b> |
| School district # | Dates of residency (MM-DD) | Days as resident | Residency factor (days as resident / 365) | Primary  | Spouse   |
| <b>3113</b>       | <b>06 01 to 06 30</b>      | <b>30</b>        | <b>0.0821</b>                             | <b>X</b> | <b>X</b> |
| School district # | Dates of residency (MM-DD) | Days as resident | Residency factor (days as resident / 365) | Primary  | Spouse   |
| <b>0203</b>       | <b>07 01 to 10 31</b>      | <b>123</b>       | <b>0.3369</b>                             | <b>X</b> | <b>X</b> |
| School district # | Dates of residency (MM-DD) | Days as resident | Residency factor (days as resident / 365) | Primary  | Spouse   |
| <b>2801</b>       | <b>11 01 to 11 30</b>      | <b>30</b>        | <b>0.0821</b>                             | <b>X</b> | <b>X</b> |
| School district # | Dates of residency (MM-DD) | Days as resident | Residency factor (days as resident / 365) | Primary  | Spouse   |
| <b>2507</b>       | <b>12 01 to 12 31</b>      | <b>31</b>        | <b>0.0849</b>                             | <b>X</b> | <b>X</b> |

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**is only here for placement purposes.**

MM-DD-YY

2025 Ohio SD 100  
School District Income Tax Return

SSN: 216 12 1234



|   |                   |             |
|---|-------------------|-------------|
| 1. Ohio adjusted gross income (from Ohio IT 1040, line 3).....  | - 1.              | 12345678901 |
| 2. Business income deduction add-back (from the Ohio Schedule of Adjustments, line 13).....   | 2.                | 123456      |
| 3. <b>Modified adjusted gross income</b> (line 1 plus line 2; if negative enter zero) .....   | 3.                | 12345678901 |
| 4. Exemption amount (from Ohio IT 1040, line 4) .....   | 4.                | 12345       |
| 5. <b>Modified adjusted gross income less exemptions</b> (line 3 minus line 4; if negative, enter zero) .....   | 5.                | 12345678901 |
| <b>If you lived in a taxing school district, complete the applicable schedule(s) on page 3 to determine the line 6 and/or line 7 amounts. If you did not live in a taxing school district, skip to line 11.</b> |                   |             |
| 6. Total tax from traditional tax base districts (from line 28).....  | 6.                | 123456789   |
| 7. Total tax from earned income tax base districts (from line 38) .....   | 7.                | 123456789   |
| 8. School district income tax liability after credits (line 6 plus line 7).....   | 8.                | 123456789   |
| 9. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210) .....  | 9.                | 123456      |
| 10. Total school district income tax liability before withholding or estimated payments (line 8 plus line 9) .....  | 10.               | 123456789   |
| 11. School district income tax withheld – Schedule of School District Withholding, part A, line 1 (include schedule and income statements) .....  | 11.               | 123456789   |
| 12. Estimated and extension payments, credit carryforward from the 2024 return, and amounts previously paid with an original and/or amended 2025 return .....   | 12.               | 123456789   |
| 13. Total school district income tax payments (add lines 11 and 12) .....   | 13.               | 123456789   |
| 14. <b>Amended return only</b> – overpayment previously requested on original and/or amended 2025 return.....   | 14.               | 123456789   |
| 15. Line 13 minus line 14. Place a “-” in the box if negative.....  | - 15.             | 123456789   |
| <b>If line 15 is MORE THAN line 10, go to line 19. OTHERWISE, continue to line 16.</b>  |                   |             |
| 16. Tax due (line 10 minus line 15). If line 15 is negative, ignore the “-” and add line 15 to line 10.....   | 16.               | 123456789   |
| 17. Interest due on late payment of tax (see instructions) .....  | 17.               | 123456789   |
| 18. <b>TOTAL AMOUNT DUE</b> (line 16 plus line 17). Pay electronically at <a href="https://tax.ohio.gov/pay">tax.ohio.gov/pay</a> or include the Ohio Universal Payment Coupon (OUPC) and your check.....       | AMOUNT DUE ▶ 18.  | 123456789   |
| 19. Overpayment (line 15 minus line 10) .....   | 19.               | 123456789   |
| 20. <b>Original return only</b> – amount of line 19 to be credited toward next year’s school district income tax liability .....  | 20.               | 123456789   |
| 21. <b>REFUND</b> (line 19 minus line 20) .....   | YOUR REFUND ▶ 21. | 123456789   |

**Sign Here (required):** 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.

▶ 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 01234567

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



2025 Ohio SD 100  
School District Income Tax Return

SSN: 216 12 1234



**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)<br>School district # | (B)<br>School district # |
|---|--------------------------|--------------------------|
|   | 8604                     | 0203                     |
| 22. Enter the portion of line 5 received while a resident of the school district above. If negative, enter zero ..... 22.         | 12345678901              | 12345678901              |
| 23. Enter the lesser of line 5 or line 22 ..... 23.   | 12345678901              | 12345678901              |
| 24. Enter the tax rate for the school district above (see instructions) ..... 24.   | .1234                    | .1234                    |
| 25. School district tax (line 23 times line 24) ..... 25.   | 123456789                | 123456789                |
| 26. Senior citizen credit (you must be 65 or older to claim this credit; limit \$50 per district) ..... 26.                       | 12                       | 12                       |
| 27. Tax after credits (line 25 minus line 26; if negative, enter zero) ..... 27.  | 123456789                | 123456789                |
| 28. Sum of all line 27 amounts above as well as any additional Traditional Tax Base Schedules. Enter here and on line 6 ..... 28. | 123456789                | 123456789                |

**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)<br>School district # | (B)<br>School district # |
|--|--------------------------|--------------------------|
|  | 0501                     | 2801                     |
| 29. Enter wages, salaries, tips, and other employee compensation reported on your federal return and received while a resident of the school district above .. 29.                   | 12345678901              | 12345678901              |
| 30. Enter net earnings from self-employment reported on your federal return and received while a resident of the school district above. Place a "-" in the box if negative ..... 30. | 12345678901 -            | 12345678901              |
| 31. Line 29 plus line 30. If negative, enter zero ..... 31.  | 12345678901              | 12345678901              |
| 32. Enter the portion of line 3 received while a resident of the school district above. If negative, enter zero .. 32.   | 12345678901              | 12345678901              |
| 33. Enter the lesser of line 31 or line 32 ..... 33.   | 12345678901              | 12345678901              |
| 34. Enter the tax rate for the school district above (see instructions) ..... 34.  | .1234                    | .1234                    |
| 35. School district tax (line 33 times line 34)..... 35.   | 123456789                | 123456789                |
| 36. Senior citizen credit (you must be 65 or older to claim this credit; limit \$50 per district) ..... 36.  | 12                       | 12                       |
| 37. Tax after credits (line 35 minus line 36; if negative, enter zero) ..... 37.   | 123456789                | 123456789                |
| 38. Sum of all line 37 amounts above as well as any additional Earned Income Tax Base Schedules. Enter here and on line 7 ..... 38.  | 123456789                | 123456789                |





# 2025 Schedule of School District Withholding

Use only black ink/UPPERCASE letters. Use whole dollars only.



25360110

Primary taxpayer's SSN

**216 12 1234**

List your and your spouse's (if filing jointly) W-2 and 1099-R forms **only if they have school district withholding**. In the "P/S" box, if the income statement belongs to the primary taxpayer, enter "P"; if the income statement belongs to the spouse, enter "S". If the Ohio ID number on a statement has 9 digits, enter only the first 8 digits. Complete additional copies of this schedule if necessary. Include copies of your income statements that show the school district withholding information. **Note:** On occasion, employers will report school district withholding in box 14 of the W-2 instead of the "local" boxes.

## Part A - Total Withholding

1. Total of all school district income tax withheld for all school districts. Enter here and on line 11 of your SD 100 ..... 1. **12345678**

## Part B - W-2s

|          |                                    |                  |                                |                                     |
|----------|------------------------------------|------------------|--------------------------------|-------------------------------------|
| 1. P/S   | School district #                  | Box b - EIN      | Box 1 - Wages, tips, etc.      | Box 2 - Federal income tax withheld |
| <b>P</b> | <b>2307</b>                        | <b>123456789</b> | <b>123456789</b>               | <b>12345678</b>                     |
|          | Box 15 - Employer's Ohio ID number |                  | Box 18 - School district wages | Box 19 - School district tax        |
|          | <b>12345678</b>                    |                  | <b>123456789</b>               | <b>12345678</b>                     |
| 2. P/S   | School district #                  | Box b - EIN      | Box 1 - Wages, tips, etc.      | Box 2 - Federal income tax withheld |
| <b>S</b> | <b>2307</b>                        | <b>123456789</b> | <b>123456789</b>               | <b>12345678</b>                     |
|          | Box 15 - Employer's Ohio ID number |                  | Box 18 - School district wages | Box 19 - School district tax        |
|          | <b>12345678</b>                    |                  | <b>123456789</b>               | <b>12345678</b>                     |
| 3. P/S   | School district #                  | Box b - EIN      | Box 1 - Wages, tips, etc.      | Box 2 - Federal income tax withheld |
| <b>P</b> | <b>2307</b>                        | <b>123456789</b> | <b>123456789</b>               | <b>12345678</b>                     |
|          | Box 15 - Employer's Ohio ID number |                  | Box 18 - School district wages | Box 19 - School district tax        |
|          | <b>12345678</b>                    |                  | <b>123456789</b>               | <b>12345678</b>                     |
| 4. P/S   | School district #                  | Box b - EIN      | Box 1 - Wages, tips, etc.      | Box 2 - Federal income tax withheld |
| <b>S</b> | <b>2307</b>                        | <b>123456789</b> | <b>123456789</b>               | <b>12345678</b>                     |
|          | Box 15 - Employer's Ohio ID number |                  | Box 18 - School district wages | Box 19 - School district tax        |
|          | <b>12345678</b>                    |                  | <b>123456789</b>               | <b>12345678</b>                     |
| 5. P/S   | School district #                  | Box b - EIN      | Box 1 - Wages, tips, etc.      | Box 2 - Federal income tax withheld |
| <b>P</b> | <b>2307</b>                        | <b>123456789</b> | <b>123456789</b>               | <b>12345678</b>                     |
|          | Box 15 - Employer's Ohio ID number |                  | Box 18 - School district wages | Box 19 - School district tax        |
|          | <b>12345678</b>                    |                  | <b>123456789</b>               | <b>12345678</b>                     |

## Part C - 1099-Rs

|          |                              |                  |                                       |                                     |
|----------|------------------------------|------------------|---------------------------------------|-------------------------------------|
| 1. P/S   | School district #            | Payer's TIN      | Box 1 - Gross distribution            | Box 4 - Federal income tax withheld |
| <b>S</b> | <b>2307</b>                  | <b>123456789</b> | <b>123456789</b>                      | <b>12345678</b>                     |
|          | Box 15 - Payer's Ohio number |                  | Box 19 - School district distribution | Box 17 - School district tax        |
|          | <b>12345678</b>              |                  | <b>123456789</b>                      | <b>12345678</b>                     |

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# 2025 Ohio SD RE Explanation of Corrections



25290110

**Note: For amended school district return only**

Primary taxpayer's SSN

**216 12 1234**

Complete the Ohio SD 100 and indicate that it is amended by checking the box at the top of page 1. You **must** include this form and documentation to support the adjustments on your amended return. Check if you have changes to any of the following:

- |   |  |
|---|--|
| <input checked="" type="checkbox"/> Filing status   | <input checked="" type="checkbox"/> Senior citizen credit claimed  |
| <input checked="" type="checkbox"/> Schedule of School District Residency   | <input checked="" type="checkbox"/> Wages, salaries, tips, and other compensation<br>(Earned income tax base only - Line 29) |
| <input checked="" type="checkbox"/> Ohio adjusted gross income (line 1)   | <input checked="" type="checkbox"/> Net earnings from self-employment income<br>(Earned income tax base only - Line 30)      |
| <input checked="" type="checkbox"/> Business income deduction add-back (line 2)   | <input checked="" type="checkbox"/> Other (describe the reason below)  |
| <input checked="" type="checkbox"/> School district withholding (include the Schedule of School District Withholding and a copy of all income statements) |  |

If the changes to your school district return are due to an amended Ohio IT 1040, file your amended SD 100 at the same time. See the filing tips on the next page as well as the Ohio Individual and School District Income tax instructions.

Detailed explanation of adjusted items (include additional sheet[s] if necessary):

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E-mail address \_\_\_\_\_ Telephone number \_\_\_\_\_

**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. 42 U.S.C. 405 and Ohio Revised Code sections 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.

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Department of  
Taxation

# Static Text Layout



# 2025 Ohio SD 100

## School District Income Tax Return



25020110

Use only black ink/UPPERCASE letters. Use whole dollars only.

**AMENDED RETURN** - Check here and include Ohio SD RE.**NOL CARRYBACK** - Check here and include Schedule IT NOL.

Primary taxpayer's SSN (required) ☐ Check if deceased ☐ Spouse's SSN (if filing jointly) ☐ Check if deceased ☐ Check if federal extension filed

First name  M.I.  Last name

Spouse's first name (if filing jointly)  M.I.  Last name

Address line 1 (number and street) or P.O. Box

Address line 2 (apartment number, suite number, etc.)

City  State  ZIP code  Ohio county (first four letters)

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

**Filing Status** – Check one (as reported on the Ohio IT 1040)Spouse's SSN 

☐ Single, head of household or  
qualifying surviving spouse

☐ Married filing jointly

☐ Married filing separately

**Schedule of School District Residency**

Complete this schedule for each school district you and/or your spouse (if filing jointly) resided in during tax year 2025. If you and your spouse were both residents of a school district for the same time period, check both boxes. Enter "9999" as the school district number for any part of the year you were a nonresident of Ohio. You can use ODT's tool to calculate your "days as resident" and "residency factor" at [tax.ohio.gov/SDresidency](https://tax.ohio.gov/SDresidency).

| School district # | Dates of residency (MM-DD) | Days as resident | Residency factor (days as resident / 365) | Primary | Spouse |
|-------------------|----------------------------|------------------|---|---------|--------|
|                   | 01 01 to                   |                  |   |         |        |
| School district # | Dates of residency (MM-DD) | Days as resident | Residency factor (days as resident / 365) | Primary | Spouse |
|                   | to                         |                  |   |         |        |
| School district # | Dates of residency (MM-DD) | Days as resident | Residency factor (days as resident / 365) | Primary | Spouse |
|                   | to                         |                  |   |         |        |
| School district # | Dates of residency (MM-DD) | Days as resident | Residency factor (days as resident / 365) | Primary | Spouse |
|                   | to                         |                  |   |         |        |
| School district # | Dates of residency (MM-DD) | Days as resident | Residency factor (days as resident / 365) | Primary | Spouse |
|                   | to                         |                  |   |         |        |
| School district # | Dates of residency (MM-DD) | Days as resident | Residency factor (days as resident / 365) | Primary | Spouse |
|                   | to                         |                  |   |         |        |

Do not staple or paper clip.

 MM-DD-YY

2025 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 13)..... 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.
- 
- If you lived in a taxing school district, complete the applicable schedule(s) on page 3 to determine the line 6 and/or line 7 amounts. If you did not live in a taxing school district, skip to line 11.**
- 
6. Total tax from traditional tax base districts (from line 28).....6.
  7. Total tax from earned income tax base districts (from line 38) .....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, credit carryforward from the 2024 return, and amounts previously paid with an original and/or amended 2025 return .....12.
  13. Total school district income tax payments (add lines 11 and 12) .....13.
  14. **Amended return only** – overpayment previously requested on original and/or amended 2025 return.....14.
  15. Line 13 minus line 14. Place a “-” in the box if negative..... 15.
- 
- If line 15 is MORE THAN line 10, go to line 19. OTHERWISE, continue to line 16.**
- 
16. Tax due (line 10 minus line 15). If line 15 is negative, ignore the “-” and add line 15 to line 10.....16.
  17. Interest due on late payment of tax (see instructions) .....17.
  18. **TOTAL AMOUNT DUE** (line 16 plus line 17). Pay electronically at [tax.ohio.gov/pay](https://tax.ohio.gov/pay) or include the Ohio Universal Payment Coupon (OUPC) and your check ..... **AMOUNT DUE ▶ 18.**
  19. Overpayment (line 15 minus line 10) .....19.
  20. **Original return only** – amount of line 19 to be credited toward next year’s school district income tax liability .....20.
  21. **REFUND** (line 19 minus line 20) ..... **YOUR REFUND ▶ 21.**

**Sign Here (required):** 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.

▶ 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:

**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

2025 Ohio SD 100  
School District Income Tax Return



SSN:

**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 #

22. Enter the portion of line 5 received while a resident of the school district above. If negative, enter zero ..... 22.

23. Enter the lesser of line 5 or line 22 ..... 23.

24. Enter the tax rate for the school district above (see instructions) ..... 24.

25. School district tax (line 23 times line 24) ..... 25.

26. Senior citizen credit (you must be 65 or older to claim this credit; limit \$50 per district) ..... 26.

27. Tax after credits (line 25 minus line 26; if negative, enter zero) ..... 27.

28. Sum of all line 27 amounts above as well as any additional Traditional Tax Base Schedules. Enter here and on line 6 ..... 28.

**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 #

29. Enter wages, salaries, tips, and other employee compensation reported on your federal return and received while a resident of the school district above .. 29.

30. Enter net earnings from self-employment reported on your federal return and received while a resident of the school district above. Place a "-" in the box if negative ..... 30.

31. Line 29 plus line 30. If negative, enter zero ..... 31.

32. Enter the portion of line 3 received while a resident of the school district above. If negative, enter zero .. 32.

33. Enter the lesser of line 31 or line 32 ..... 33.

34. Enter the tax rate for the school district above (see instructions) ..... 34.

35. School district tax (line 33 times line 34) ..... 35.

36. Senior citizen credit (you must be 65 or older to claim this credit; limit \$50 per district) ..... 36.

37. Tax after credits (line 35 minus line 36; if negative, enter zero) ..... 37.

38. Sum of all line 37 amounts above as well as any additional Earned Income Tax Base Schedules. Enter here and on line 7 ..... 38.



# 2025 Schedule of School District Withholding

Use only black ink/UPPERCASE letters. Use whole dollars only.



25360110

Primary taxpayer's SSN

List your and your spouse's (if filing jointly) W-2 and 1099-R forms **only if they have school district withholding**. In the "P/S" box, if the income statement belongs to the primary taxpayer, enter "P"; if the income statement belongs to the spouse, enter "S". If the Ohio ID number on a statement has 9 digits, enter only the first 8 digits. Complete additional copies of this schedule if necessary. Include copies of your income statements that show the school district withholding information. **Note:** On occasion, employers will report school district withholding in box 14 of the W-2 instead of the "local" boxes.

## Part A - Total Withholding

1. Total of all school district income tax withheld for all school districts. Enter here and on line 11 of your SD 100 ..... 1.

## Part B - W-2s

|        |                   |                                    |                                |                                     |
|--------|-------------------|------------------------------------|--------------------------------|-------------------------------------|
| 1. P/S | School district # | Box b - EIN                        | Box 1 - Wages, tips, etc.      | Box 2 - Federal income tax withheld |
|        |                   | Box 15 - Employer's Ohio ID number | Box 18 - School district wages | Box 19 - School district tax        |
| 2. P/S | School district # | Box b - EIN                        | Box 1 - Wages, tips, etc.      | Box 2 - Federal income tax withheld |
|        |                   | Box 15 - Employer's Ohio ID number | Box 18 - School district wages | Box 19 - School district tax        |
| 3. P/S | School district # | Box b - EIN                        | Box 1 - Wages, tips, etc.      | Box 2 - Federal income tax withheld |
|        |                   | Box 15 - Employer's Ohio ID number | Box 18 - School district wages | Box 19 - School district tax        |
| 4. P/S | School district # | Box b - EIN                        | Box 1 - Wages, tips, etc.      | Box 2 - Federal income tax withheld |
|        |                   | Box 15 - Employer's Ohio ID number | Box 18 - School district wages | Box 19 - School district tax        |
| 5. P/S | School district # | Box b - EIN                        | Box 1 - Wages, tips, etc.      | Box 2 - Federal income tax withheld |
|        |                   | Box 15 - Employer's Ohio ID number | Box 18 - School district wages | Box 19 - School district tax        |

## Part C - 1099-Rs

|        |                   |                              |                                       |                                     |
|--------|-------------------|------------------------------|---------------------------------------|-------------------------------------|
| 1. P/S | School district # | Payer's TIN                  | Box 1 - Gross distribution            | Box 4 - Federal income tax withheld |
|        |                   | Box 15 - Payer's Ohio number | Box 19 - School district distribution | Box 17 - School district tax        |



## 2025 Ohio SD RE Explanation of Corrections



25290110

**Note: For amended school district return only**  
Primary taxpayer's SSN

Complete the Ohio SD 100 and indicate that it is amended by checking the box at the top of page 1. You **must** include this form and documentation to support the adjustments on your amended return. Check if you have changes to any of the following:

Filing status

Senior citizen credit claimed

Schedule of School District Residency

Wages, salaries, tips, and other compensation  
(Earned income tax base only - Line 29)

Ohio adjusted gross income (line 1)

Net earnings from self-employment income  
(Earned income tax base only - Line 30)

Business income deduction add-back (line 2)

Other (describe the reason below)

School district withholding (include the Schedule of School  
District Withholding and a copy of all income statements)

If the changes to your school district return are due to an amended Ohio IT 1040, file your amended SD 100 at the same time. See the filing tips on the next page as well as the Ohio Individual and School District Income tax instructions.

Detailed explanation of adjusted items (include additional sheet[s] if necessary):

E-mail address \_\_\_\_\_ Telephone number \_\_\_\_\_

**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. 42 U.S.C. 405 and Ohio Revised Code sections 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.