

Ohio

2015

School District Income Tax Instructions

General Information for Ohio SD 100

Do I Have To File a School District Income Tax Return?

No, if ...

- ▶ you were neither a resident of, nor domiciled in, a school district with an income tax in effect during 2015; AND
- ▶ you had no school district income tax withheld.

Yes, if ...

- ▶ you were a resident of, or were domiciled in, a school district with an income tax in effect for 2015 and either (i) had any income for a **traditional** tax base school district or (ii) had earned income for an **earned income** tax base school district (see "Tax Type" discussion below). Taxpayers residing in **traditional** tax base school districts must file Ohio SD 100 even if none of their income is subject to the tax; OR
- ▶ you received a W-2 with **erroneous school district withholding tax** taken out of your pay for 2015. If you are not liable for school district income tax, but had school district tax withheld in error, you must complete an Ohio SD 100 for that school district number in order to request a refund. If you are liable for tax in one school district, but you had withholding tax taken for another school district, you must file **separate** Ohio SD 100 returns under each school district number (see listings on pages SD 7-8).

Tax Type

Traditional Tax Base School District Method – Ohio Revised Code sections

5748.01(E)(1)(a) and 5748.01(E)(2) provide that the voters in each school district can vote to enact a school district income tax based upon income and deductions shown on the Ohio income tax return. Under these provisions of the law, individuals pay the school district income tax based upon Ohio income tax base (Ohio adjusted gross income less the exemption amount) as shown on Ohio IT 1040, line 5 and estates pay the school district income tax based upon Ohio taxable income as shown on Ohio IT 1041, line 3. Taxpayers filing an Ohio income tax return and residing in **traditional** tax base school districts must file Ohio SD 100 even if none of their income is subject to the tax.

Earned Income Tax Base School District Method – Ohio Revised Code section 5748.01(E)(1)(b) provides that voters in a school district can approve a school district income tax that will apply only to individuals – not to estates – and will apply only to each individual's earned income without any deductions. This method of taxation is an alternative to the **traditional** tax base school district method. For a listing of **earned income** tax base school districts, see page SD 7.

"Earned income" is defined as wages, salaries, tips, other employee compensation, and self-employment income from sole proprietorships and partnerships.

Under this alternative tax base, each taxpayer in the **earned income** tax base school district does **not** pay school district income tax on any other types of income

such as retirement income, unemployment compensation, Worker's Compensation, lottery winnings, interest, dividends, capital gains, profit from rental activities, distributive shares of profit from S corporations, alimony received, distributions from trusts and estates and all other types of income that are not earned income but that are part of Ohio adjusted gross income.

Taxpayers in **earned income** tax base school districts cannot claim any deductions such as the alimony paid deduction or the capital loss deduction. In addition to these limitations, taxpayers in the **earned income** tax base school districts are not allowed a deduction for personal or dependency exemptions.

I Don't File an Ohio Income Tax Return. Must I File an Ohio SD 100?

Yes, if you have a school district tax liability. To determine this liability, you should start with what your Ohio taxable income would be if you were filing an Ohio income tax return. Then, if you show an amount on Ohio SD 100, line 6 you must file the school district income tax return.

I'm Retired. Am I Liable for School District Tax?

Yes, if you show any amount of tax on Ohio SD 100, line 6. Note that taxpayers who are 65 or older before Jan. 1, 2016 may claim on line 3 a senior citizen credit of \$50 **per return**.

Are My Children Liable for the School District Tax?

Your children are liable if they have school district taxable income (see Ohio SD 100, line 1). There is no age limit.

Filing Due Date

- Generally, you must file this return and make all payments by April 18, 2016. If you choose a paperless method and use direct deposit, most likely you will receive your refund in approximately 15 business days.
- For due date exceptions that may apply, see "I Can't File My Ohio SD 100..." and "I'm Not Able to Pay..." below.
- If you were in a combat zone, see "Income Taxes and the Military" on page 12.

Can I e-File My School District Return?

Yes. Residents, part-year residents and nonresidents of the school district for which you are filing may e-File. You also must file an electronic Ohio income tax return at the same time.

I Can't File My Ohio SD 100 By April 18, 2016. Can I Get an Extension?

Yes, if you have an extension of time **to file** your federal 1040, 1040A or 1040EZ. Ohio does not have its own extension request form, but honors the federal extension of time to file. When you file Ohio SD 100, you must include a copy of your federal extension or extension confirmation number. However, there is no extension of time for **paying** your tax. You will owe interest and penalty on any payment you make after April 18, 2016.

Exception to the General Rule: Certain members of the military have an extended time to pay as well as an extended time to file. For more information see "Income Taxes and the Military" on page 12.

I'm Not Able To Pay By April 18, 2016. What Should I Do?

By law all tax is due on this date except for certain members of the military (see "Exception to the General Rule" above). Whatever amount you pay by the required due date will reduce the amount of interest and late-payment penalty you will be charged. Even if you are unable to pay the full amount of tax, you **must** file your return by the due date.

Do I Owe Penalties and Interest?

A **failure-to-file** penalty, the greater of \$50 per month up to a maximum of \$500, or 5% per month up to a maximum of 50% of the tax, may be charged if you fail to **file** your Ohio school district income tax return by the due date.

A **failure-to-pay** penalty of double the interest charged generally will apply if you do not **pay** the tax by April 18, 2016.

An additional \$50 bad-check charge may be imposed against any taxpayer whose payment is dishonored by the bank.

Except for certain military servicemembers (see "Income Taxes and the Military" on page 12), interest is due from April 18, 2016 until the date the tax is paid.

If you file your return after the due date and you paid and/or will pay any tax after the due date, you owe interest **unless** your refund, if any, is greater than any tax you paid after the due date. Interest is due on late-paid tax even if the IRS has granted you a filing extension. The interest rate for calendar year 2016 is 3%.

How Can I Be Sure of the School District in Which I Live or Am Domiciled?

If you are not sure of the school district in which you live, the Ohio Department of Taxation has an online resource called **The Finder** to assist you. Instructions for using The Finder are on page 44.

I Lived or Was Domiciled Only Part-Year in a Taxable School District. What Must I Do?

You must file Ohio SD 100 for each taxing school district in which you lived during the year.

What if I Am a Part-Year Resident or a Part-Year Domiciliary of Two Taxing School Districts?

You must file a separate Ohio SD 100 for **each** taxing school district. Be sure to include the correct school district number on each return.

Can I Apply My Refund Against Any Other Balance Due?

No. You can't apply a refund against any of the following:

- A balance due for another school district's tax;
- A school district tax that has expired;
- Another person's tax;

- Any prior year's tax; OR
- Your Ohio individual income tax.

What If I Received a W-2 With School District Income Tax Withheld, But I Am Not Domiciled in a School District With a Tax?

You are not subject to the school district income tax. In order to get a full refund of the school district income tax withheld for a school district in which you were not domiciled at any time during the year, you must complete Ohio SD 100.

On the front page of the return be sure to (i) enter in the boxes provided the school district number shown on your W-2(s) and (ii) check the "full-year nonresident" box.

If school district income tax was withheld for a **traditional** tax base school district (see listings on pages SD 7-8), complete Ohio SD 100, Schedule A (lines 19-23). Complete lines 19 and 21, and enter on line 22 the same amount that you entered on line 21. Then enter a -0- on line 23 and on lines 1, 2, 4, 5 and 6. Enter the amount of school district income tax withheld on lines 7, 10, 12, 16 and 18.

If school district income tax was withheld for an **earned income** tax base school district (see listings on page SD 7), complete Ohio SD 100, Schedule B (lines 24-27) by entering a -0- on lines 24, 25 and 27. Then enter a -0- on lines 1, 2, 4, 5 and 6. Enter the amount of school district income tax withheld on lines 7, 10, 12, 16 and 18.

When you mail us your return, you must include a copy of the W-2(s) showing the school district income tax withheld for the school district number that you entered in the boxes in the upper right-hand corner on page 1 of your return.

My W-2 Does Not Show My School District Withholding. What Should I Do?

You should ask your employer for either a corrected W-2 or a letter showing both the school district withholding amount and the four-digit school district number.

What Should I Do If My Employer Is Not Withholding Enough Tax or Any Tax?

Employer withholding requirements are found in Ohio Revised Code section 5747.06(E). If your employer is not withholding either enough or any school district income tax and you will owe combined state and school district income tax of at

Line Instructions for Ohio SD 100

Be sure to keep a copy of this return for your records. If during 2015 you resided in or had school district income tax withheld for more than one of the school districts listed on pages SD 7-8, you must complete a separate return for each of those school districts.

Line 1 – Traditional Tax Base School District Filer

Complete Ohio SD 100, Schedule A (lines 19-23) and enter on line 1 the amount you show on line 23.

Line 1 – Earned Income Tax Base School District Filer

Complete Ohio SD 100, Schedule B (lines 24-27) and enter on line 1 the amount you show on line 27.

Line 3 – Senior Citizen Credit

To claim the senior citizen credit (**limit \$50 per return**), you or your spouse, if married filing jointly, must be 65 or older before Jan. 1, 2016. If you are filing a joint return, **only one credit of \$50 is allowed** even if you and your spouse are both 65 or older.

Line 5 – Interest Penalty

Except as set forth below, if the tax on line 4 minus the amount on line 10 is more than \$500, complete and enclose Ohio IT/SD 2210, which can be found on our Web site at **tax.ohio.gov**. Enclose the corresponding worksheet only if you annualize. Last year's overpayment credited to this year and timely paid estimated taxes reduce the interest penalty you might otherwise owe.

Exception: You do not need to complete Ohio IT/SD 2210 if the sum of (i) line 7 of Ohio SD 100 and (ii) your 2014 school district income tax overpayment credited to 2015 is equal or greater than one of the following:

- 90% of your 2015 school district income tax (2015 Ohio SD 100, line 6); OR
- 100% of your 2014 school district income tax (2014 Ohio SD 100, line 6).

Note: For purposes of this exception, you must reduce your 2014 school district income tax overpayment credited to 2015 by any 2014 income tax you paid after April 18, 2016.

Line 7 – School District Income Tax Withheld

Enter **only** the school district withholding tax that is identified on your W-2(s), W-2G(s) and/or 1099-R(s) for the school district for which you are filing this return (see the upper right-hand corner on page 1 of Ohio SD 100).

- Place **legible state copies** of your W-2(s), W-2G(s) and/or 1099-R(s) after the last page of Ohio SD 100. Do not staple or otherwise attach.
- Confirm that the withholding reported is for school district withholding and not local withholding. Generally, school district withholding appears directly below the local income tax in box 19 and the school district four-digit number or school district name appears in box 20. On occasion, the school district withholding may appear in box 14.
- If you have W-2(s), W-2G(s) and/or 1099-R(s) for more than one taxing school district, you must file a separate Ohio SD 100 for **each** taxing school district. Be sure to include the correct school district number on each return.

Line 8 – 2015 Estimated and Extension Payments and 2015 Overpayment Credited to 2016

Amounts carried over or paid for one school district cannot be used for any other school district.

Line 9 – Amount Previously Paid (Amended Returns Only)

Enter on this line the amount previously paid with your original and/or amended return on line 13.

Line 11 – Overpayment Previously Received (Amended Returns Only)

Enter the amount previously overpaid on your original and/or amended return, line 16. Enter on this line all of the following:

- Refunds you claimed on previously filed returns for the year and school district number shown on the front of this form – even if you have not yet received the refund;
- Amounts you previously claimed as an overpayment credit to the following year

Reduce the amount on this line by the interest penalty and interest and penalty shown on your originally filed return.

Line 14 – Interest and Penalty Due

Except for certain military servicemembers (see "Income Taxes and the Military" on page

Example of Part-Year Resident Adjustment Ohio SD 100, Line 22 – Traditional Tax Base Filers

Computation of Federal Adjusted Gross Income

Wages and dividends.....	\$70,000
Deduction for alimony paid.....	- 10,000
Capital loss deduction.....	<u>- 3,000</u>
Federal adjusted gross income.....	\$57,000

Computation of Ohio Income Tax Base

Interest earned – non-Ohio state bonds.....	+ 5,000
Medical savings account deduction.....	<u>- 2,000</u>
Ohio adjusted gross income.....	\$60,000
Less: Exemption amount.....	<u>- 1,950</u>
Ohio income tax base (Ohio SD 100, line 19).....	\$58,050

Computation for Ohio SD 100, Line 22, Adjustment for the Portion of Lee's Ohio Income Tax Base Not Earned While a Resident of the Reynoldsburg City School District

Income earned while not a resident of the Reynoldsburg City School District.....	\$31,000
Less: Related deductions (\$10,000 alimony paid, \$3,000 capital loss deduction and \$2,000 medical savings account contribution deduction).....	<u>- 15,000</u>
Line 22 (Ohio SD 100) adjustment – the portion of school district taxable income earned while Lee was not a resident of the Reynoldsburg City School District.....	<u>(\$16,000)</u>
Reynoldsburg City School District taxable income (Ohio SD 100, line 23)...	<u>\$42,050</u>

12), interest is due from April 18, 2016 until the date the tax is paid.

If you file your return after the due date and you paid and/or will pay any tax after the due date, you owe interest **unless** the refund, if any, shown on line 16 is greater than any tax you paid after the due date. Interest is due on late-paid tax even if the IRS has granted you a filing extension. The interest rate for calendar year 2016 is 3%.

Penalty may be due on late-filed returns and/or late-paid tax. For more information, see "Do I Owe Penalties and Interest?" on page SD 2.

Line 15 – Amount Due Plus Interest and Penalty

Add lines 13 and 14 to calculate the amount you owe.

- Do **not** mail cash.
- Make payment by electronic check or credit card (see page 7); OR
- Make your paper check or money order payable to School District Income Tax. Write your school district number, the

last four numbers of your Social Security number and "2015 SD 100" on your paper check or money order. Include Ohio SD 40P (see our Web site at tax.ohio.gov) and your payment with Ohio SD 100.

If you cannot pay the amount you owe, you still must file the return by April 18, 2016 to avoid the late filing penalty (for an exception, see "Income Taxes and the Military" on page 12). For additional information regarding payments, see page 7.

Line 17 – Overpayment Credited to Year 2016

Indicate the amount of line 16 that you want us to credit to your 2016 school district tax liability. You can't apply a credit against a balance due for any of the following: another school district's tax, a school district tax that has expired, another person's tax, any prior year's tax or your Ohio income tax.

Line 18 – Your Refund

This is your refund after any reduction on line 14. If line 14 is more than the overpayment

shown on line 16, you have an amount due. Enter this amount on line 15 and follow the instructions.



If you move after filing your tax return and are expecting a refund, notify the post office servicing your old address by filling out a change-of-address form. This does not guarantee that your refund will be forwarded because post offices are not required to forward government checks. You should also notify our department of your address change.

Schedule A – Traditional Tax Base School District Method (Lines 19, 20, 21, 22 and 23)

Complete Ohio SD 100, Schedule A only if you entered on page 1 of Ohio SD 100 a **traditional income** tax base school district number (see listings on pages SD 7-8).

Note: If your filing status is married filing jointly, then complete Ohio SD 100, Schedule A for both you and your spouse.

Sample W-2 – This form reports taxpayers' wages and withholding

See "School District Income Tax Withheld" on page SD 4 of these instructions

Place all W-2 documents after the last page of your Ohio SD 100. Do not staple or otherwise attach.

Box b – Employer identification number

Box 14 – Occasionally, you may find school district withholding and its school district number or name identified in box 14, instead of the boxes below 19 and 20.

22222		a Employee's social security number		OMB No. 1545-0008		
b Employer identification number (EIN)		1 Wages, tips, other compensation		2 Federal income tax withheld		
c Employer's name, address, and ZIP code		3 Social security wages		4 Social security tax withheld		
d Control number		5 Medicare wages and tips		6 Medicare tax withheld		
		7 Social security tips		8 Allocated tips		
e Employee's first name and initial		Last name		Suff.		
f Employee's address and ZIP code		9		10 Dependent care benefits		
		11 Nonqualified plans		12a		
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b		
		14 Other		12c		
		SD-XXXX \$ X,XXX.XX		12d		
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
OH	XX-XXXXXX	\$ XX,XXX.XX	\$ X,XXX.XX		\$ X,XXX.XX	SD-XXXX

Form **W-2** Wage and Tax Statement
Copy 1 – For State, City, or Local Tax Department

2015

Department of the Treasury – Internal Revenue Service

Box 19/20 – Only claim the school district tax in box 19 for the school district that is identified in box 20 (which will show "SD" and a four-digit code or "SD" and the abbreviated name of the school district).

Line 19 – Ohio Income Tax Base

If you filed your Ohio income tax return using Ohio IT 1040, enter the amount from line 5.

Line 20 – Business Income Deduction Add-Back

If you took the business income deduction on Ohio Schedule A, line 12 enter this amount on line 20.

Line 22 – Adjustments for Part-Year Residents and Full-Year Nonresidents of Traditional Tax Base School Districts

Complete this line only if you were either a part-year resident or a full-year nonresident of a **traditional** tax base school district.

Enclose with this return a detailed explanation telling us why you are entering an amount on this line. Common reasons include the following:

- Part-year resident of the **traditional** tax base school district.
- Full-year nonresident of the **traditional** tax base school district.
- An individual not domiciled in the **traditional** tax base school district but merely using a mailing address located within that school district.

If you claim that you are domiciled outside the school district, include in your explanation the full address where you claim to be domiciled.

Note: Be sure that your explanation includes your full name, your Social Security number and the phrase "2015 SD 100."

Show on this line the portion of your Ohio income tax base (Ohio IT 1040, line 5) that you earned while you were a resident of another school district. The amount you show on this line must be "net" of all related deductions that you claimed on the front page of your federal income tax return and on Ohio IT 1040, Schedule A (see example that follows).

Example: For only part of the year Lee was a resident of the Reynoldsburg City School District, which imposes a school district in-

come tax and is **not** an **earned income** tax base school district. Lee lived in Columbus for the remainder of the year. There is no Columbus school district income tax.

While Lee was residing in the Reynoldsburg City School District, she earned \$39,000 in wages and \$5,000 in interest from bonds issued by another state (this interest is not subject to federal income tax, but is subject to Ohio income tax and to Reynoldsburg City School District income tax). While Lee was residing in the Columbus City School District she earned \$31,000 in wages and dividends, paid \$10,000 in alimony, incurred a \$3,000 capital loss and paid \$2,000 into a medical savings account she established on Dec. 31 (the \$2,000 contribution qualifies for the medical savings account deduction on Ohio IT 1040, Schedule A).

For a detailed example, see page SD 4.

Schedule B – Earned Income Only Tax Base (Lines 24, 25, 26 and 27)

Taxpayers domiciled in any of the **earned income** tax base school districts pay school district income tax only on qualifying earned income, which is generally limited to wages and self-employment income. For additional information, see the "Tax Type" discussion on page SD 1.

Complete Ohio SD 100, Schedule B only if you entered on Ohio SD 100, page 1 an **earned income** tax base school district number (see listings on page SD 7).

Note: If your filing status is married filing jointly, then complete Ohio SD 100, Schedule B for both you and your spouse.

Line 24 – Wages and Other Compensation

Show on this line the amount you reported on federal 1040, line 7; 1040A, line 7; or 1040EZ, line 1 that you earned while you were a resident of an **earned income** tax base school district.

Note: Do not include military pay and allowances, if any, that you received while you were stationed outside Ohio for active duty

service in the U.S. Army, Air Force, Navy, Marine Corps, Coast Guard or Reserve components thereof, or the National Guard. The term "stationed" refers to an Ohio resident servicemember's permanent duty station, as defined in the Joint Federal Travel Regulations, Appendix A. This refers to the place where the servicemember performs his/her military duty. Periods of training in which a servicemember, either individually or as part of a unit, departs from his/her permanent place of duty and then returns following the completion of the training, is not included in the definition of "stationed."

Line 25 – Net Earnings from Self-Employment

Show on this line your net earnings from self-employment (see federal 1040, Schedule SE, Section A, line 4 or Section B, line 6) that (i) you earned while you were a resident of an **earned income** tax base school district and (ii) are included in Ohio income tax base (Ohio IT 1040, line 5). Do not include on this line minister housing allowances that are not part of Ohio IT 1040, line 5 even though they do constitute net earnings from self-employment.

Enter on this line only the portion of your net earnings while you were a resident of the **earned income** tax base school district. Enclose with this return a copy of federal 1040, Schedule SE. Be sure to enter the date of nonresidency on Ohio SD 100.

Line 26 – Depreciation Expense Adjustment

This depreciation expense adjustment might be used if Ohio were not in conformity with the IRS based on entries from Ohio Schedule A, lines 3 and 7. At the time of this publication, Ohio was in conformity with the IRS, therefore all entries on this line would be "-0-." For more information, see **tax.ohio.gov** for our notice concerning Ohio Revised Code section 5701.11 and miscellaneous federal tax adjustments.

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

School Districts With an Income Tax for 2015

Rev. 11/15

Boldface indicates a newly enacted rate, a rate change for 2015 or a change in the tax type.

SD#	School District Name (and Counties)	Decimal Rate	Percent	SD#	School District Name (and Counties)	Decimal Rate	Percent
Earned Income Only Tax Base School Districts				Traditional Tax Base School Districts			
2301	Amanda-Clearcreek LSD (Fairfield) .....	.0150	1½%	3301	Ada EVSD (Hancock, Hardin) .....	.0150	1½%
0502	Athens CSD (Athens) .....	.0100	1%	7501	Anna LSD (Shelby).....	.0125	1¼%
2801	Berkshire LSD (Geauga) .....	.0100	1%	1901	Ansonia LSD (Darke) .....	.0175	1¾%
2302	Berne-Union LSD (Fairfield, Hocking) .....	.0200	2%	6301	Antwerp LSD (Paulding).....	.0150	1½%
5501	Bethel LSD (Miami) .....	.0075	¾%	3201	Arcadia LSD (Hancock, Seneca).....	.0100	1%
7502	Botkins LSD (Auglaize, Shelby) .....	.0125	1¼%	1902	Arcanum-Butler LSD (Darke) .....	.0150	1½%
5901	Cardington-Lincoln LSD (Marion, Morrow) .....	.0075	¾%	3202	Arlington LSD (Hancock).....	.0125	1¼%
5401	Celina CSD (Mercer) .....	.0075	¾%	2001	Ayersville LSD (Defiance) .....	.0100	1%
8501	Chippewa LSD (Wayne).....	.0100	1%	3901	Bellevue CSD (Erie, Huron, Sandusky, Seneca) .....	.0050	½%
6501	Circleville CSD (Pickaway).....	.0075	¾%	2501	Bexley CSD (Franklin).....	.0075	¾%
7001	Clear Fork Valley LSD (Knox, Richland) .....	.0100	1%	2101	Big Walnut LSD (Delaware).....	.0075	¾%
5204	Cloverleaf LSD (Medina) .....	.0125	1¼%	2303	Bloom-Carroll LSD (Fairfield) .....	.0125	1¼%
7201	Clyde-Green Springs EVSD (Sandusky, Seneca) .....	.0100	1%	0203	Bluffton EVSD (Allen, Hancock) .....	.0050	½%
1704	Crestline EVSD (Crawford, Richland) ....	.0025	¼%	8701	Bowling Green CSD (Henry, Wood) .....	.0050	½%
8702	Eastwood LSD (Wood).....	.0100	1%	5502	Bradford EVSD (Darke, Miami, Shelby) .	.0175	1¾%
5101	Elgin LSD (Delaware, Hardin, Marion) ...	.0075	¾%	8601	Bryan CSD (Williams).....	.0100	1%
7203	Gibsonburg EVSD (Sandusky, Wood)....	.0075	¾%	1701	Buckeye Central LSD (Crawford, Huron, Richland, Seneca) .....	.0150	1½%
3603	Greenfield EVSD (Fayette, Highland, Ross) .....	.0125	1¼%	2102	Buckeye Valley LSD (Delaware, Marion, Morrow, Union) .....	.0100	1%
0302	Hillsdale LSD (Ashland, Wayne) .....	.0125	1¼%	2502	Canal Winchester LSD (Fairfield, Franklin) .....	.0075	¾%
7403	Hopewell-Loudon LSD (Seneca).....	.0050	½%	8801	Carey EVSD (Seneca, Wyandot) .....	.0100	1%
7506	Jackson Center LSD (Auglaize, Logan, Shelby) .....	.0150	1½%	8301	Carlisle LSD (Montgomery, Warren).....	.0100	1%
4901	Jefferson LSD (Madison) .....	.0100	1%	2902	Cedar Cliff LSD (Clark, Greene).....	.0125	1¼%
4902	Jonathan Alder LSD (Franklin, Madison, Union) .....	.0125	1¼%	4201	Centerburg LSD (Delaware, Knox, Licking) .....	.0075	¾%
2305	Lancaster CSD (Fairfield).....	.0150	1½%	2002	Central LSD (Defiance, Williams).....	.0075	¾%
6502	Logan Elm LSD (Hocking, Pickaway).....	.0100	1%	1303	Clermont-Northeastern LSD (Brown, Clermont).....	.0100	1%
2805	Ledgemont LSD (Astabula, Geauga) ....	.0125	1¼%	5402	Coldwater EVSD (Mercer).....	.0050	½%
5504	Miami East LSD (Champaign, Miami) ....	.0175	1¾%	1703	Colonel Crawford LSD (Crawford).....	.0125	1¼%
5505	Milton-Union EVSD (Miami) .....	.0125	1¼%	1502	Columbiana EVSD (Columbiana, Mahoning) .....	.0100	1%
3902	Monroeville LSD (Erie, Huron) .....	.0150	1½%	6901	Columbus Grove LSD (Allen, Putnam)...	.0100	1%
8605	Montpelier EVSD (Williams) .....	.0125	1¼%	6902	Continental LSD (Putnam) .....	.0100	1%
8705	North Baltimore LSD (Hancock, Wood).....	.0125	1¼%	3203	Cory-Rawson LSD (Hancock) .....	.0175	1¾%
4508	North Fork LSD (Knox, Licking).....	.0100	1%	5503	Covington EVSD (Miami) .....	.0200	2%
7612	Northwest LSD (Stark, Summit, Wayne) .....	.0100	1%	1503	Crestview LSD (Columbiana) .....	.0100	1%
1204	Northwestern LSD (Clark, Champaign)..	.0100	1%	8101	Crestview LSD (Van Wert).....	.0100	1%
8706	Northwood LSD (Wood).....	.0025	¼%	8502	Dalton LSD (Wayne).....	.0075	¾%
8504	Norwayne LSD (Medina, Wayne).....	.0075	¾%	4202	Danville LSD (Holmes, Knox).....	.0175	1¾%
0908	Ross LSD (Butler) .....	.0075	¾%	2003	Defiance CSD (Defiance, Paulding) .....	.0050	½%
5008	Sebring LSD (Mahoning).....	.0100	1%	6803	Eaton CSD (Preble).....	.0150	1½%
3118	Southwest LSD (Hamilton, Butler).....	.0075	¾%	8602	Edgerton LSD (Defiance, Williams).....	.0100	1%
6503	Teays Valley LSD (Fairfield, Franklin, Pickaway) .....	.0150	1½%	8703	Elmwood LSD (Hancock, Wood) .....	.0125	1¼%
6806	Tri-County North LSD (Darke, Montgomery, Preble).....	.0100	1%	2602	Evergreen LSD (Fulton, Lucas).....	.0200	2%
8509	Triway LSD (Holmes, Wayne) .....	.0075	¾%	8001	Fairbanks LSD (Madison, Union) .....	.0100	1%
5509	Troy CSD (Miami).....	.0150	1½%	2903	Fairborn CSD (Clark, Greene, Montgomery) .....	.0050	½%
2308	Walnut Township LSD (Fairfield) .....	.0175	1¾%	2304	Fairfield Union LSD (Fairfield, Hocking, Perry).....	.0200	2%
3907	Willard CSD (Crawford, Huron) .....	.0075	¾%	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%

(continued on next page)

School Districts With an Income Tax for 2015

Rev. 11/15

SD#	School District Name (and Counties)	Decimal Rate	Percent
Traditional Tax Base School Districts (cont'd.)			
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)	.0075	¾%
5902	Highland LSD (Delaware, Morrow)	.0050	½%
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%
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%

SD#	School District Name (and Counties)	Decimal Rate	Percent
Traditional Tax Base School Districts (cont'd.)			
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%
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)	.0175	1¾%
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%
1103	Triad LSD (Champaign, Logan, Union)	.0150	1½%
1906	Tri-Village LSD (Darke)	.0150	1½%
6805	Twin Valley Community LSD (Preble)	.0150	1½%
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)	.0100	1%
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)	.0175	1¾%
3906	Western Reserve LSD (Erie, Huron)	.0125	1¼%
1404	Wilmingon 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%