

General Information for the SD 100E

Which Estates Are Required to File an SD 100E?

An estate is required to file the SD 100E if all of the following are true:

- The decedent was a resident of a traditional income tax base school district at the time of death;
- The estate has Ohio taxable income (Ohio IT 1041, line 3); AND
- Based on that income, the estate has a school district income tax liability (SD 100E, line 3).

Note: Estates in earned income tax base districts do not have to file and pay school district income tax.

For a list of taxing school districts, and their applicable tax rates, click the applicable link for the estate's tax year:

[2019 school district tax rates](#) [2022 school district tax rates](#)
[2020 school district tax rates](#) [2023 school district tax rates](#)
[2021 school district tax rates](#) [2024 school district tax rates](#)

See R.C. 5747.08.

When Is The SD 100E Due?

The fiduciary generally must file the SD 100E by April 15th. The return must be filed by this date even if the estate is unable to pay the tax due.

Filing extensions: Ohio does not have an extension request form, but honors the IRS extension. If the estate filed an IRS extension, its due date for filing the SD 100E is the same as its federal due date. Check the box indicating the estate is a federal extension filer and include a copy of the IRS extension or IRS acknowledgment, and/or the extension confirmation number.

An extension of time to file does not extend the time for payment of the tax due. The estate must make extension payments by April 15 on the OUPC. Interest will accrue on any tax not paid by the unextended due date, and penalties may also apply.

Note: If the due date is a weekend or holiday, then the return and payment are due on the next business day.

See R.C. 5747.08(G) and Ohio Adm. Code 5703-7-05.

How Do I Amend the SD 100E?

An estate can file an amended SD 100E to report changes to the

originally filed return. An amended return can result in either a tax due or a refund based on the changes. Under certain circumstances, an amended return may be required.

To amend the SD 100E, file a new return, reflecting all proposed changes, and indicate that it is amended by checking the box at the top of the return.

If the IRS makes changes to the estate's federal return, either based on an audit or an amended return, and those changes affect the SD 100E, the fiduciary is required to file an amended return. The IRS notifies the Department of these changes.

Caution: Your amended Ohio IT 1040 and/or SD 100 must be filed no later than 90 days after the IRS completes its review of your federal return, even after the four-year period has passed. Failure to file the return within the 90-day period may result in an assessment or a denial of your refund claim.

See R.C. 5747.10.

What Information Must a Preparer Provide?

A tax return preparer must provide his/her printed name and Preparer Tax Identification Number (PTIN) on all returns. The PTIN serves as the preparer's signature. The preparer should not otherwise sign the return. See R.C. 5703.263(C) and 5747.08(F).

Can the Tax Preparer Contact the Department About the SD 100E?

The fiduciary may check the box below the tax preparer's name to authorize the preparer to:

- Contact the Department about the status of the return, payments, or refund;
- Provide the Department with information missing from the return; AND
- Respond to inquiries or notices from the Department related to the return.

The fiduciary may also complete form TBOR 1, Declaration of Tax Representative available at tax.ohio.gov/forms. This form authorizes a tax representative to represent the estate in any matter before the Department.

See R.C. 5747.08(J).

SD 100E Line Instructions

Line 4: Generally, if the decedent was a wage earner and had Ohio school district withholding, the estate will not owe an interest penalty. If the decedent had non-wage income or no Ohio school district withholding, use Ohio IT/SD 2210 to determine if an interest penalty is due. See R.C. 5747.09(D) and (E).

Line 6: Enter school district tax withheld as reported on the decedent's income statements (W-2, 1099). See R.C. 5747.08(H).

Line 7: Enter estimated and extension payments made with an OUPC. See 5747.09(B).

Line 8: When filing an amended return, enter the amount reported on line 13 of the previously filed return(s).

Line 11: Interest is due from the unextended due date until the date the tax is paid. Generally, the estate does not owe interest if it is due a refund. An extension of time to file does not extend the payment due date. For applicable interest rates, see tax.ohio.gov/interest. See also R.C. 5747.08(G).