

INFORMATION ON 1% SCHOOL DISTRICT INCOME TAX

The following is an attempt to summarize information concerning the 1% school district income tax for residents of Columbiana Exempted Village School District. This should not be construed as tax advice... you should consult your accountant or legal counsel for specific information based on your circumstances.

- All residents of the **Columbiana Exempted Village School District** are subject to a **1% school district income tax**. (Note: Part of the school district is in Columbiana County and part is in Mahoning County... you are liable for the tax regardless of the county you live in.)
- You need to file a School District Income Tax Return (SD-100) each year if you have income from **any source other than the following**:
Income that is not taxed: Social security benefits, disability and survivors benefits, railroad retirement benefits, welfare benefits, child support, property received as a gift, bequest or inheritance, workers' compensation. (If your income is strictly from these sources, you will not owe school district income tax, however, if you have income in addition to these sources, you may owe school district income tax on that income.)
- Information for filing flows as follows:
 - Complete your Federal Income Tax return;
 - From your Federal Income Tax return, you will enter your Federal Adjusted Gross Income onto your Ohio Income Tax return;
 - Complete your Ohio Income Tax return;
 - From your Ohio Income Tax return, you will enter your **Ohio Adjusted Gross Income** onto your **School District Income Tax return (Form SD-100)**;
 - Complete your **School District Income Tax return** according to the directions.

If you do not receive a School District Income Tax Booklet (SD-100) in the mail, you will need to obtain one. Sources for obtaining a booklet are as follows:

- Ohio Department of Taxation website: <http://tax.ohio.gov/>
- Ohio Department of Taxation forms: 1-800-282-1782
- Public libraries and post offices generally have the booklets available during tax season.
- Tax preparers/accountants

The SD-100 is due by April 15th each year for the previous year's income. The SD-100 and payments are to be mailed to:
School District Income Tax
P.O. Box 182389
Columbus, OH 43218-2389

Ohio Department of Taxation questions: 1-800-282-1780 (Individuals)
1-888-405-4039 (Businesses)

You will need to file the SD-100 if you receive a booklet with a preprinted label with your name on it even if you owe no tax. If you don't, you will receive delinquency notices and possible penalties.

NOTE: The Department of Taxation has begun the process of identifying those individuals that did not file a return and/or pay taxes on their 2003 and 2004 income that live in the Columbiana Exempted Village School District. For those who do not file and pay, penalties may be the greater of \$50 per month up to \$500 or 5% per month up to a maximum of 50% of the tax. Also, the current interest rate is 4%. If you received a letter indicating that you did not file and/or pay income tax, you will need to resolve that with the Ohio Department of Taxation. The Columbiana School District is not involved in the collections process.

- **THE COLUMBIANA SCHOOL DISTRICT NUMBER IS 1502**