

## Ohio School District Numbers

Below is an alphabetical list of all school districts in the state of Ohio with their respective school district numbers. Enter the school district number for the district in which you lived for the majority of the tax year on the top right of page 1 of your Ohio IT 1040. Full-year nonresidents of Ohio should enter 9999.



If you do not know the school district in which you live, go to [tax.ohio.gov](http://tax.ohio.gov) and click on "The Finder." If you believe there is an error or have questions regarding The Finder, please email [TheFinder@tax.state.oh.us](mailto:TheFinder@tax.state.oh.us). You can also verify your school district by contacting your county auditor or county board of elections.

**Bold print indicates a school district with an income tax in effect for the tax year.** An asterisk (\*) indicates a school district with a newly enacted tax, or a change in rate or tax type. The tax rate in effect for each district for the tax year is listed as a four-digit decimal. Districts with a "T" use the traditional tax base. Districts with an "E" use the "earned income" tax base.

If you were a resident of one or more of these taxing school districts for any portion of the tax year, you may be required to file a school district income tax return, Ohio SD 100. For more information, see page 46.

School District Name	SD #	Tax Rate	Tax Type
<b>A</b>			
<b>Ada EVSD</b>	<b>3301</b>	<b>.0150</b>	<b>T</b>
Adams County/Ohio Valley LSD	0101	-	-
Adena LSD	7101	-	-
Akron CSD	7701	-	-
Alexander LSD	0501	-	-
Allen East LSD	0201	-	-
Alliance CSD	7601	-	-
Amanda-Clearcreek LSD	2301	-	-
Amherst EVSD	4701	-	-
<b>Anna LSD</b>	<b>7501</b>	<b>.0150</b>	<b>T</b>
<b>Ansonia LSD</b>	<b>1901</b>	<b>.0175</b>	<b>T</b>
Anthony Wayne LSD	4801	-	-
<b>Antwerp LSD</b>	<b>6301</b>	<b>.0150</b>	<b>T</b>
<b>Arcadia LSD</b>	<b>3201</b>	<b>.0100</b>	<b>T</b>
<b>Arcanum-Butler LSD</b>	<b>1902</b>	<b>.0150</b>	<b>T</b>
Archbold Area LSD	2601	-	-
<b>Arlington LSD</b>	<b>3202</b>	<b>.0125</b>	<b>T</b>
Ashland CSD	0301	-	-
Ashtabula Area CSD	0401	-	-
<b>Athens CSD</b>	<b>0502</b>	<b>.0100</b>	<b>E</b>
Aurora CSD	6701	-	-
Austintown LSD	5001	-	-
Avon Lake CSD	4702	-	-
Avon LSD	4703	-	-
<b>Ayersville LSD</b>	<b>2001</b>	<b>.0100</b>	<b>T</b>
<b>B</b>			
Barberton CSD	7702	-	-
Barnesville EVSD	0701	-	-
Batavia LSD	1301	-	-
Bath LSD	0202	-	-
Bay Village CSD	1801	-	-
Beachwood CSD	1802	-	-
Beaver LSD	1501	-	-
Beavercreek LSD	2901	-	-
Bedford CSD	1803	-	-
Bellaire CSD	0702	-	-
Bellevue CSD	4601	-	-
<b>Bellevue CSD</b>	<b>3901</b>	<b>.0050</b>	<b>T</b>
Belpre CSD	8401	-	-
Benjamin Logan LSD	4602	-	-
Benton-Carroll-Salem LSD	6201	-	-
Berea CSD	1804	-	-
<b>Berkshire LSD</b>	<b>2801</b>	<b>.0100</b>	<b>E</b>

School District Name	SD #	Tax Rate	Tax Type
<b>Berne Union LSD</b>	<b>2302</b>	<b>.0200</b>	<b>E</b>
<b>Bethel LSD</b>	<b>5501</b>	<b>.0075</b>	<b>E</b>
Bethel-Tate LSD	1302	-	-
<b>Bexley CSD</b>	<b>2501</b>	<b>.0075</b>	<b>T</b>
<b>Big Walnut LSD</b>	<b>2101</b>	<b>.0075</b>	<b>T</b>
Black River LSD	5201	-	-
Blanchester LSD	1401	-	-
<b>Bloom-Carroll LSD</b>	<b>2303</b>	<b>.0125</b>	<b>T</b>
Bloomfield-Mespo LSD	7801	-	-
Bloom-Vernon LSD	7301	-	-
<b>Bluffton EVSD</b>	<b>0203</b>	<b>.0050</b>	<b>T</b>
Boardman LSD	5002	-	-
<b>Botkins LSD</b>	<b>7502</b>	<b>.0125</b>	<b>E</b>
<b>Bowling Green CSD</b>	<b>8701</b>	<b>.0050</b>	<b>T</b>
<b>Bradford EVSD</b>	<b>5502</b>	<b>.0175</b>	<b>T</b>
Brecksville-Broadview Heights CSD	1806	-	-
Bridgeport EVSD	0703	-	-
Bright LSD	3601	-	-
Bristol LSD	7802	-	-
Brookfield LSD	7803	-	-
Brooklyn CSD	1807	-	-
Brookville LSD	5701	-	-
Brown LSD	1001	-	-
Brunswick CSD	5202	-	-
<b>Bryan CSD</b>	<b>8601</b>	<b>.0100</b>	<b>T</b>
Buckeye LSD (Ashtabula)	0402	-	-
Buckeye LSD (Jefferson)	4101	-	-
Buckeye LSD (Medina)	5203	-	-
<b>Buckeye Central LSD</b>	<b>1701</b>	<b>.0150</b>	<b>T</b>
<b>Buckeye Valley LSD</b>	<b>2102</b>	<b>.0100</b>	<b>T</b>
Bucyrus CSD	1702	-	-
<b>C</b>			
Caldwell EVSD	6101	-	-
Cambridge CSD	3001	-	-
Campbell CSD	5003	-	-
<b>Canal Winchester LSD</b>	<b>2502</b>	<b>.0075</b>	<b>T</b>
Canfield LSD	5004	-	-
Canton CSD	7602	-	-
Canton LSD	7603	-	-
Cardinal LSD	2802	-	-
<b>Cardington-Lincoln LSD</b>	<b>5901</b>	<b>.0075</b>	<b>E</b>
<b>Carey EVSD</b>	<b>8801</b>	<b>.0100</b>	<b>T</b>
<b>Carlisle LSD</b>	<b>8301</b>	<b>.0100</b>	<b>T</b>
Carrollton EVSD	1002	-	-

T = Traditional      E = Earned Income

\*New tax/rate

School District Name	SD #	Tax Rate	Tax Type
Cedar Cliff LSD	2902	.0125	T
*Cellina CSD	5401	.0100	E
Centerburg LSD	4201	.0075	T
Centerville CSD	5702	-	-
Central LSD	2002	.0075	T
Chagrin Falls EVSD	1808	-	-
Champion LSD	7804	-	-
Chardon LSD	2803	-	-
Chesapeake Union EVSD	4401	-	-
Chillicothe CSD	7102	-	-
Chippewa LSD	8501	.0100	E
Cincinnati CSD	3101	-	-
Circleville CSD	6501	.0075	E
Clark-Shawnee LSD	1207	-	-
Clay LSD	7302	-	-
Claymont CSD	7901	-	-
Clear Fork Valley LSD	7001	.0100	E
Clearview LSD	4704	-	-
Clermont-Northeastern LSD	1303	.0100	T
Cleveland Hts.-University Hts. CSD	1810	-	-
Cleveland Municipal CSD	1809	-	-
Clinton-Massie LSD	1402	-	-
Cloverleaf LSD	5204	.0125	E
Clyde-Green Springs EVSD	7201	.0100	E
Coldwater EVSD	5402	.0050	T
College Corner LSD	6801	-	-
Colonel Crawford LSD	1703	.0125	T
Columbia LSD	4705	-	-
Columblana EVSD	1502	.0100	T
Columbus CSD	2503	-	-
Columbus Grove LSD	6901	.0100	T
Conneaut Area CSD	0403	-	-
Conotton Valley Union LSD	3401	-	-
Continental LSD	6902	.0100	T
Copley-Fairlawn CSD	7703	-	-
Cory-Rawson LSD	3203	.0175	T
Coshocton CSD	1601	-	-
Coventry LSD	7704	-	-
Covington EVSD	5503	.0200	T
Crestline EVSD	1704	.0025	E
Crestview LSD (Columbiana)	1503	.0100	T
Crestview LSD (Richland)	7002	-	-
Crestview LSD (Van Wert)	8101	.0100	T
Crestwood LSD	6702	-	-
Crooksville EVSD	6401	-	-
Cuyahoga Falls CSD	7705	-	-
Cuyahoga Heights LSD	1811	-	-
<b>D</b>			
Dalton LSD	8502	.0075	T
Danbury LSD	6202	-	-
Danville LSD	4202	.0150	T
Dawson-Bryant LSD	4402	-	-
Dayton CSD	5703	-	-
Deer Park Community CSD	3102	-	-
Defiance CSD	2003	.0050	T
Delaware CSD	2103	-	-
Delphos CSD	0204	-	-
Dover CSD	7902	-	-
Dublin CSD	2513	-	-
<b>E</b>			
East Cleveland CSD	1812	-	-

School District Name	SD #	Tax Rate	Tax Type
East Clinton LSD	1403	-	-
East Guernsey LSD	3002	-	-
East Holmes LSD	3801	-	-
East Knox LSD	4203	-	-
East Liverpool CSD	1504	-	-
East Muskingum LSD	6001	-	-
East Palestine CSD	1505	-	-
Eastern LSD (Brown)	0801	-	-
Eastern LSD (Meigs)	5301	-	-
Eastern LSD (Pike)	6601	-	-
Eastwood LSD	8702	.0100	E
Eaton CSD	6803	.0150	T
Edgerton LSD	8602	.0100	T
Edgewood CSD	0901	-	-
Edison LSD (Erie)	2201	-	-
Edison LSD (Jefferson)	4102	-	-
Edon-Northwest LSD	8603	.0100	E
Elgin LSD	5101	.0075	E
Elida LSD	0205	-	-
Elmwood LSD	8703	.0125	T
Elyria CSD	4706	-	-
Euclid CSD	1813	-	-
Evergreen LSD	2602	.0175	T
<b>F</b>			
Fairbanks LSD	8001	.0100	T
Fairborn CSD	2903	.0050	T
Fairfield CSD	0902	-	-
Fairfield LSD	3602	-	-
Fairfield Union LSD	2304	.0200	T
Fairland LSD	4403	-	-
Fairlawn LSD	7503	.0075	T
Fairless LSD	7604	-	-
Fairport Harbor EVSD	4301	-	-
Fairview Park CSD	1814	-	-
Fayetteville-Perry LSD	0802	-	-
Federal Hocking LSD	0503	-	-
Felicity-Franklin LSD	1304	-	-
Field LSD	6703	-	-
Findlay CSD	3204	-	-
Finneytown LSD	3103	-	-
Firelands LSD	4707	-	-
Forest Hills LSD	3104	-	-
Fort Frye LSD	8402	-	-
Fort Loramie LSD	7504	.0150	T
Fort Recovery LSD	5406	.0150	T
Fostoria CSD	7402	-	-
Franklin CSD	8304	-	-
Franklin LSD	6002	-	-
Franklin Monroe LSD	1903	.0075	T
Fredericktown LSD	4204	-	-
Fremont CSD	7202	.0125	T
Frontier LSD	8403	-	-
<b>G</b>			
Gahanna-Jefferson CSD	2506	-	-
Galion CSD	1705	-	-
Gallia County LSD	2701	-	-
Gallipolis CSD	2702	-	-
Garaway LSD	7903	-	-
Garfield Heights CSD	1815	-	-
*Geneva Area CSD	0404	.0125	E
Genoa Area LSD	6203	-	-

T = Traditional

E = Earned Income

\*New tax/rate

School District Name	SD #	Tax Rate	Tax Type
Georgetown EVSD	0803	-	-
*Gibsonburg EVSD	7203	.0100	E
Girard CSD	7807	-	-
Gorham Fayette LSD	2603	.0100	T
Goshen LSD	1305	.0100	T
Graham LSD	1101	-	-
Grand Valley LSD	0405	-	-
Grandview Heights CSD	2504	-	-
*Granville EVSD	4501	.0075	T
Green LSD (Scioto)	7303	-	-
Green LSD (Summit)	7707	-	-
*Green LSD (Wayne)	8503	.0050	E
Greeneview LSD	2904	.0100	T
Greenfield EVSD	3603	.0125	E
Greenon LSD	1201	-	-
Greenville CSD	1904	.0050	T
Groveport Madison LSD	2507	-	-
<b>H</b>			
Hamilton CSD	0903	-	-
Hamilton LSD	2505	-	-
Hardin-Houston LSD	7505	.0075	T
Hardin Northern LSD	3302	.0175	T
Harrison Hills CSD	3402	-	-
Heath CSD	4502	-	-
Hicksville EVSD	2004	.0075	T
Highland LSD (Medina)	5205	-	-
Highland LSD (Morrow)	5902	.0050	T
Hilliard CSD	2510	-	-
Hillsboro CSD	3604	.0100	T
Hillsdale LSD	0302	.0125	E
Holgate LSD	3501	.0150	T
Hopewell-Loudon LSD	7403	.0050	E
Howland LSD	7808	-	-
Hubbard EVSD	7809	-	-
Huber Heights CSD	5715	-	-
Hudson CSD	7708	-	-
Huntington LSD	7103	-	-
Huron CSD	2202	-	-
<b>I</b>			
Independence LSD	1816	-	-
Indian Creek LSD	4103	-	-
Indian Hill EVSD	3106	-	-
Indian Lake LSD	4603	-	-
Indian Valley LSD	7904	-	-
Ironton CSD	4404	-	-
<b>J</b>			
Jackson Center LSD	7506	.0150	E
Jackson CSD	4001	-	-
Jackson LSD	7605	-	-
Jackson-Milton LSD	5005	-	-
*James A. Garfield LSD	6704	.0150	E
Jefferson Area LSD	0406	-	-
Jefferson LSD	4901	.0100	E
Jefferson Township LSD	5704	-	-
Jennings LSD	6903	.0075	T
Johnstown-Monroe LSD	4503	.0100	T
Jonathan Alder LSD	4902	.0125	E
Joseph Badger LSD	7810	-	-
<b>K</b>			
Kalida LSD	6904	.0100	T

School District Name	SD #	Tax Rate	Tax Type
Kelleys Island LSD	2203	-	-
Kenston LSD	2804	-	-
Kent CSD	6705	-	-
Kenton CSD	3303	.0100	T
Kettering CSD	5705	-	-
Keystone LSD	4708	-	-
Kings LSD	8303	-	-
Kirtland LSD	4302	-	-
<b>L</b>			
LaBrae LSD	7811	-	-
Lake LSD (Stark)	7606	-	-
Lake LSD (Wood)	8704	-	-
Lakeview LSD	7812	-	-
Lakewood CSD	1817	-	-
Lakewood LSD	4504	-	-
Lakota LSD (Butler)	0904	-	-
Lakota LSD (Sandusky)	7204	.0150	T
Lancaster CSD	2305	.0150	E
Lebanon CSD	8305	-	-
Leetonia EVSD	1506	-	-
Leipsic LSD	6905	.0075	T
Lexington LSD	7003	-	-
Liberty LSD	7813	-	-
Liberty Center LSD	3502	.0175	T
Liberty Union-Thurston LSD	2306	.0175	T
Liberty-Benton LSD	3205	.0075	T
Licking Heights LSD	4505	-	-
Licking Valley LSD	4506	.0100	T
Lima CSD	0206	-	-
Lincolnvlew LSD	8102	-	-
Lisbon EVSD	1507	-	-
Little Miami LSD	8306	-	-
Lockland CSD	3107	-	-
Logan Elm LSD	6502	.0100	E
Logan-Hocking LSD	3701	-	-
London CSD	4903	.0100	T
Lorain CSD	4709	-	-
Lordstown LSD	7814	-	-
Loudonville-Perrysville EVSD	0303	.0125	T
Louisville CSD	7607	-	-
Loveland CSD	3108	-	-
Lowellville LSD	5006	-	-
Lucas LSD	7004	-	-
Lynchburg-Clay LSD	3605	-	-
<b>M</b>			
Mad River LSD	5706	-	-
Madeira CSD	3109	-	-
Madison LSD (Butler)	0905	.0050	T
Madison LSD (Lake)	4303	-	-
Madison LSD (Richland)	7005	-	-
*Madison-Plains LSD	4904	.0125	E
Manchester LSD (Adams)	0102	-	-
Manchester LSD (Summit)	7706	-	-
Mansfield CSD	7006	-	-
Maple Heights CSD	1818	-	-
Mapleton LSD	0304	-	-
Maplewood LSD	7815	-	-
Margaretta LSD	2204	-	-
Mariemont CSD	3110	-	-
Marietta CSD	8404	-	-
Marion CSD	5102	-	-

T = Traditional      E = Earned Income

\*New tax/rate

School District Name	SD #	Tax Rate	Tax Type
Marion LSD	5403	-	-
Marlington LSD	7608	-	-
Martins Ferry CSD	0704	-	-
Marysville EVSD	8002	-	-
Mason CSD	8307	-	-
Massillon CSD	7609	-	-
Mathews LSD	7806	-	-
Maumee CSD	4802	-	-
Mayfield CSD	1819	-	-
Maysville LSD	6003	-	-
<b>McComb LSD</b>	<b>3206</b>	<b>.0150</b>	<b>T</b>
McDonald LSD	7816	-	-
<b>Mechanicsburg EVSD</b>	<b>1102</b>	<b>.0150</b>	<b>T</b>
Medina CSD	5206	-	-
Meigs LSD	5302	-	-
Mentor EVSD	4304	-	-
<b>Miami East LSD</b>	<b>5504</b>	<b>.0175</b>	<b>E</b>
Miami Trace LSD	2401	-	-
Miamisburg CSD	5707	-	-
Middle Bass LSD	6204	-	-
Middletown CSD	0906	-	-
Midview LSD	4710	-	-
Milford EVSD	1306	-	-
<b>Millcreek-West Unity LSD</b>	<b>8604</b>	<b>.0100</b>	<b>T</b>
<b>Miller City-New Cleveland LSD</b>	<b>6906</b>	<b>.0125</b>	<b>T</b>
<b>Milton-Union EVSD</b>	<b>5505</b>	<b>.0125</b>	<b>E</b>
Minerva LSD	7610	-	-
Minford LSD	7304	-	-
<b>Minster LSD</b>	<b>0601</b>	<b>.0100</b>	<b>T</b>
<b>Mississinawa Valley LSD</b>	<b>1905</b>	<b>.0175</b>	<b>T</b>
Mogadore LSD	7709	-	-
<b>Mohawk LSD</b>	<b>8802</b>	<b>.0100</b>	<b>T</b>
Monroe LSD	0910	-	-
<b>Monroeville LSD</b>	<b>3902</b>	<b>.0150</b>	<b>E</b>
<b>Montpelier EVSD</b>	<b>8605</b>	<b>.0125</b>	<b>E</b>
Morgan LSD	5801	-	-
<b>Mount Gilead EVSD</b>	<b>5903</b>	<b>.0075</b>	<b>T</b>
Mount Healthy CSD	3111	-	-
Mount Vernon CSD	4205	-	-
<b>N</b>			
Napoleon Area CSD	3503	-	-
<b>National Trail LSD</b>	<b>6802</b>	<b>.0175</b>	<b>T</b>
Nelsonville-York CSD	0504	-	-
New Albany-Plain LSD	2508	-	-
New Boston LSD	7305	-	-
<b>New Bremen LSD</b>	<b>0602</b>	<b>.0100</b>	<b>T</b>
<b>New Knoxville LSD</b>	<b>0603</b>	<b>.0125</b>	<b>T</b>
<b>New Lebanon LSD</b>	<b>5708</b>	<b>.0125</b>	<b>T</b>
New Lexington CSD	6402	-	-
<b>New London LSD</b>	<b>3903</b>	<b>.0100</b>	<b>T</b>
<b>New Miami LSD</b>	<b>0907</b>	<b>.0100</b>	<b>T</b>
New Philadelphia CSD	7906	-	-
New Richmond EVSD	1307	-	-
<b>New Riegel LSD</b>	<b>7404</b>	<b>.0150</b>	<b>T</b>
<b>Newark CSD</b>	<b>4507</b>	<b>.0100</b>	<b>T</b>
Newbury LSD	2806	-	-
Newcomerstown EVSD	7905	-	-
Newton Falls EVSD	7817	-	-
<b>Newton LSD</b>	<b>5506</b>	<b>.0175</b>	<b>T</b>
Niles CSD	7818	-	-
Noble LSD	6102	-	-

School District Name	SD #	Tax Rate	Tax Type
Nordonia Hills CSD	7710	-	-
<b>North Baltimore LSD</b>	<b>8705</b>	<b>.0125</b>	<b>E</b>
North Bass LSD	6205	-	-
North Canton CSD	7611	-	-
North Central LSD	8606	-	-
North College Hill CSD	3112	-	-
<b>North Fork LSD</b>	<b>4508</b>	<b>.0100</b>	<b>E</b>
North Olmsted CSD	1820	-	-
North Ridgeville CSD	4711	-	-
North Royalton CSD	1821	-	-
<b>North Union LSD</b>	<b>8003</b>	<b>.0100</b>	<b>T</b>
<b>Northeastern LSD (Clark)</b>	<b>1203</b>	<b>.0100</b>	<b>E</b>
Northeastern LSD (Defiance)	2005	-	-
Northern LSD	6403	-	-
Northmont CSD	5709	-	-
<b>Northmor LSD</b>	<b>5904</b>	<b>.0100</b>	<b>T</b>
Northridge LSD (Licking)	4509	-	-
Northridge LSD (Montgomery)	5710	-	-
Northwest LSD (Hamilton)	3113	-	-
Northwest LSD (Scioto)	7306	-	-
<b>Northwest LSD (Stark)</b>	<b>7612</b>	<b>.0100</b>	<b>E</b>
<b>Northwestern LSD (Clark)</b>	<b>1204</b>	<b>.0100</b>	<b>E</b>
<b>Northwestern LSD (Wayne)</b>	<b>8505</b>	<b>.0125</b>	<b>T</b>
<b>Northwood LSD</b>	<b>8706</b>	<b>.0025</b>	<b>E</b>
<b>*Norton CSD</b>	<b>7711</b>	<b>.0050</b>	<b>E</b>
<b>Norwalk CSD</b>	<b>3904</b>	<b>.0050</b>	<b>T</b>
<b>Norwayne LSD</b>	<b>8504</b>	<b>.0075</b>	<b>E</b>
Norwood CSD	3114	-	-
<b>O</b>			
Oak Hill Union LSD	4002	-	-
Oak Hills LSD	3115	-	-
Oakwood CSD	5711	-	-
<b>Oberlin CSD</b>	<b>4712</b>	<b>.0200</b>	<b>T</b>
<b>Old Fort LSD</b>	<b>7405</b>	<b>.0100</b>	<b>T</b>
Olentangy LSD	2104	-	-
Olmsted Falls CSD	1822	-	-
Ontario LSD	7009	-	-
Orange CSD	1823	-	-
Oregon CSD	4803	-	-
Orrville CSD	8506	-	-
Osnaburg LSD	7613	-	-
<b>Otsego LSD</b>	<b>8707</b>	<b>.0100</b>	<b>T</b>
Ottawa Hills LSD	4804	-	-
<b>*Ottawa-Glandorf LSD</b>	<b>6907</b>	<b>.0150</b>	<b>T</b>
<b>Ottoville LSD</b>	<b>6908</b>	<b>.0075</b>	<b>T</b>
<b>P</b>			
Painesville City LSD	4305	-	-
Paint Valley LSD	7104	-	-
<b>Pandora-Gilboa LSD</b>	<b>6909</b>	<b>.0175</b>	<b>T</b>
<b>Parkway LSD</b>	<b>5405</b>	<b>.0100</b>	<b>T</b>
Parma CSD	1824	-	-
<b>Patrick Henry LSD</b>	<b>3504</b>	<b>.0175</b>	<b>T</b>
<b>Paulding EVSD</b>	<b>6302</b>	<b>.0100</b>	<b>T</b>
Perkins LSD	2205	-	-
Perry LSD (Allen)	0207	-	-
Perry LSD (Lake)	4307	-	-
Perry LSD (Stark)	7614	-	-
<b>Perrysburg EVSD</b>	<b>8708</b>	<b>.0050</b>	<b>T</b>
<b>Pettisville LSD</b>	<b>2604</b>	<b>.0100</b>	<b>T</b>
<b>Pickerington LSD</b>	<b>2307</b>	<b>.0100</b>	<b>T</b>
Pike-Delta-York LSD	2605	-	-

T = Traditional      E = Earned Income

\*New tax/rate

School District Name	SD #	Tax Rate	Tax Type
<b>Piqua CSD</b>	<b>5507</b>	<b>.0125</b>	<b>T</b>
Plain LSD	7615	-	-
Pleasant LSD	5103	-	-
<b>Plymouth-Shiloh LSD</b>	<b>7007</b>	<b>.0100</b>	<b>T</b>
Poland LSD	5007	-	-
Port Clinton CSD	6206	-	-
Portsmouth CSD	7307	-	-
<b>Preble Shawnee LSD</b>	<b>6804</b>	<b>.0100</b>	<b>T</b>
Princeton CSD	3116	-	-
Put-In-Bay LSD	6207	-	-
Pymatuning Valley LSD	0407	-	-

#### R

Ravenna CSD	6706	-	-
Reading Community CSD	3117	-	-
Revere LSD	7712	-	-
<b>Reynoldsburg CSD</b>	<b>2509</b>	<b>.0050</b>	<b>T</b>
Richmond Heights LSD	1825	-	-
Ridgedale LSD	5104	-	-
<b>Ridgemont LSD</b>	<b>3304</b>	<b>.0175</b>	<b>T</b>
Ridgewood LSD	1602	-	-
Ripley Union Lewis Huntington LSD	0804	-	-
Rittman EVSD	8507	-	-
River Valley LSD	5105	-	-
River View LSD	1603	-	-
<b>Riverdale LSD</b>	<b>3305</b>	<b>.0100</b>	<b>T</b>
Riverside LSD (Lake)	4306	-	-
<b>Riverside LSD (Logan)</b>	<b>4604</b>	<b>.0175</b>	<b>T</b>
Rock Hill LSD	4405	-	-
Rocky River CSD	1826	-	-
Rolling Hills LSD	3003	-	-
Rootstown LSD	6707	-	-
<b>Ross LSD</b>	<b>0908</b>	<b>.0075</b>	<b>E</b>
Rossford EVSD	8709	-	-
<b>Russia LSD</b>	<b>7507</b>	<b>.0075</b>	<b>T</b>

#### S

Salem CSD	1508	-	-
Sandusky CSD	2206	-	-
Sandy Valley LSD	7616	-	-
Scioto Valley LSD	6602	-	-
<b>Sebring LSD</b>	<b>5008</b>	<b>.0100</b>	<b>E</b>
<b>Seneca East LSD</b>	<b>7406</b>	<b>.0100</b>	<b>T</b>
Shadyside LSD	0705	-	-
Shaker Heights CSD	1827	-	-
Shawnee LSD	0208	-	-
Sheffield-Sheffield Lake CSD	4713	-	-
<b>Shelby CSD</b>	<b>7008</b>	<b>.0100</b>	<b>T</b>
Sidney CSD	7508	-	-
Solon CSD	1828	-	-
<b>South Central LSD</b>	<b>3905</b>	<b>.0125</b>	<b>T</b>
South Euclid-Lyndhurst CSD	1829	-	-
South Point LSD	4406	-	-
South Range LSD	5009	-	-
Southeast LSD (Portage)	6708	-	-
Southeast LSD (Wayne)	8508	-	-
<b>Southeastern LSD (Clark)</b>	<b>1205</b>	<b>.0100</b>	<b>T</b>
Southeastern LSD (Ross)	7105	-	-
Southern LSD (Columbiana)	1509	-	-
Southern LSD (Meigs)	5303	-	-
Southern LSD (Perry)	6404	-	-
Southington LSD	7819	-	-
<b>Southwest LSD</b>	<b>3118</b>	<b>.0075</b>	<b>E</b>

School District Name	SD #	Tax Rate	Tax Type
<b>Southwest Licking LSD</b>	<b>4510</b>	<b>.0075</b>	<b>T</b>
South-Western CSD	2511	-	-
<b>Spencerville LSD</b>	<b>0209</b>	<b>.0100</b>	<b>T</b>
Springboro Community CSD	8302	-	-
Springfield CSD	1206	-	-
Springfield LSD (Lucas)	4805	-	-
<b>Springfield LSD (Mahoning)</b>	<b>5010</b>	<b>.0100</b>	<b>T</b>
Springfield LSD (Summit)	7713	-	-
St. Bernard-Elmwood Place CSD	3119	-	-
St. Clairsville-Richland CSD	0706	-	-
St. Henry Consolidated LSD	5407	-	-
<b>*St. Marys CSD</b>	<b>0604</b>	<b>.0100</b>	<b>E</b>
Steubenville CSD	4104	-	-
Stow-Munroe Falls CSD	7714	-	-
Strasburg-Franklin LSD	7907	-	-
Streetsboro CSD	6709	-	-
Strongsville CSD	1830	-	-
Struthers CSD	5011	-	-
<b>Stryker LSD</b>	<b>8607</b>	<b>.0150</b>	<b>T</b>
Sugarcreek LSD	2905	-	-
<b>Swanton LSD</b>	<b>2606</b>	<b>.0075</b>	<b>T</b>
Switzerland of Ohio LSD	5601	-	-
Sycamore Community CSD	3120	-	-
Sylvania CSD	4806	-	-
Symmes Valley LSD	4407	-	-

#### T

<b>Talawanda CSD</b>	<b>0909</b>	<b>.0100</b>	<b>T</b>
Tallmadge CSD	7715	-	-
<b>Teays Valley LSD</b>	<b>6503</b>	<b>.0150</b>	<b>E</b>
Tecumseh LSD	1202	-	-
Three Rivers LSD	3121	-	-
Tiffin CSD	7407	-	-
Tipp City EVSD	5508	-	-
Toledo CSD	4807	-	-
Toronto CSD	4105	-	-
<b>Triad LSD</b>	<b>1103</b>	<b>.0150</b>	<b>T</b>
<b>Tri-County North LSD</b>	<b>6806</b>	<b>.0100</b>	<b>E</b>
Trimble LSD	0505	-	-
Tri-Valley LSD	6004	-	-
<b>Tri-Village LSD</b>	<b>1906</b>	<b>.0150</b>	<b>T</b>
<b>Triway LSD</b>	<b>8509</b>	<b>.0075</b>	<b>E</b>
Trotwood-Madison CSD	5712	-	-
<b>Troy CSD</b>	<b>5509</b>	<b>.0150</b>	<b>E</b>
Tuscarawas Valley LSD	7908	-	-
Tuslaw LSD	7617	-	-
<b>Twin Valley Community LSD</b>	<b>6805</b>	<b>.0150</b>	<b>T</b>
Twinsburg CSD	7716	-	-

#### U

Union LSD	0707	-	-
<b>Union-Scioto LSD</b>	<b>7106</b>	<b>.0050</b>	<b>T</b>
<b>United LSD</b>	<b>1510</b>	<b>.0050</b>	<b>T</b>
Upper Arlington CSD	2512	-	-
<b>Upper Sandusky EVSD</b>	<b>8803</b>	<b>.0125</b>	<b>T</b>
<b>Upper Scioto Valley LSD</b>	<b>3306</b>	<b>.0050</b>	<b>T</b>
Urbana CSD	1104	-	-

#### V

Valley LSD	7308	-	-
<b>Valley View LSD</b>	<b>5713</b>	<b>.0125</b>	<b>T</b>
Van Buren LSD	3207	-	-
<b>Van Wert CSD</b>	<b>8104</b>	<b>.0100</b>	<b>T</b>
Vandalia-Butler CSD	5714	-	-

T = Traditional E = Earned Income

\*New tax/rate

School District Name	SD #	Tax Rate	Tax Type
Vanlue LSD	3208	.0100	T
Vermilion LSD	2207	-	-
Versailles EVSD	1907	.0100	T
Vinton County LSD	8201	-	-
<b>W</b>			
Wadsworth CSD	5207	-	-
Walnut Township LSD	2308	.0175	E
Wapakoneta CSD	0605	.0075	T
Warren CSD	7820	-	-
Warren LSD	8405	-	-
Warrensville Heights CSD	1831	-	-
Washington Court House CSD	2402	-	-
Washington LSD	4808	-	-
Washington-Nile LSD	7309	-	-
Waterloo LSD	6710	-	-
Wauseon EVSD	2607	-	-
Waverly CSD	6603	-	-
Wayne LSD	8308	-	-
Wayne Trace LSD	6303	.0125	T
Waynesfield-Goshen LSD	0606	.0100	T
Weathersfield LSD	7821	-	-
Wellington EVSD	4715	.0100	T
Wellston CSD	4003	-	-
Wellsville LSD	1511	-	-
West Branch LSD	5012	-	-
West Carrollton CSD	5716	-	-
West Clermont LSD	1308	-	-
West Geauga LSD	2807	-	-
West Holmes LSD	3802	-	-
West Liberty-Salem LSD	1105	.0175	T

School District Name	SD #	Tax Rate	Tax Type
West Muskingum LSD	6005	-	-
Western Brown LSD	0805	-	-
Western LSD	6604	-	-
Western Reserve LSD (Huron)	3906	.0125	T
Western Reserve LSD(Mahoning)	5013	-	-
Westerville CSD	2514	-	-
Westfall LSD	6504	-	-
Westlake CSD	1832	-	-
Wheelerburg LSD	7310	-	-
Whitehall CSD	2515	-	-
Wickliffe CSD	4308	-	-
Willard CSD	3907	.0075	E
Williamsburg LSD	1309	-	-
Willoughby-Eastlake CSD	4309	-	-
Wilmington CSD	1404	.0100	T
Windham EVSD	6711	-	-
Winton Woods CSD	3105	-	-
Wolf Creek LSD	8406	-	-
Woodmore LSD	7205	-	-
Woodridge LSD	7717	-	-
Wooster CSD	8510	-	-
Worthington CSD	2516	-	-
Wynford LSD	1706	-	-
Wyoming CSD	3122	.0125	T
<b>XYZ</b>			
Xenia Community CSD	2906	.0050	T
Yellow Springs EVSD	2907	.0100	T
Youngstown CSD	5014	-	-
Zane Trace LSD	7107	.0075	E
Zanesville CSD	6006	-	-

T = Traditional      E = Earned Income

\*New tax/rate

## General Information for the SD 100

### Who Must File a School District Income Tax Return?

Only Ohio residents who lived within a taxing school district during any portion of the year are subject to Ohio's school district income tax. Individuals who worked, but did not live, in a taxing school district are **not** subject to the district's income tax.

Not all school districts have an income tax. See pages 40-45 for a complete listing of all Ohio school districts.

You must file an SD 100 if all of the following are true:

- You lived in a school district with an income tax for any portion of the tax year;
- While living in the district, you received income; AND
- Based on that income, you have a school district income tax liability (SD 100, line 2).

If you have a tax liability for more than one school district during the year, you must file a separate SD 100 for each district.



**You may have a school district income tax liability even if you do not have an Ohio income tax liability. In that case, you must file a school district income tax return(s).**

**Note:** If you lived in a taxing school district and received income, the Department recommends you file an SD 100, even if you don't have a tax liability, to avoid delinquency billings.

See R.C. 5747.08.

### How Do I Determine My School District?

You are a resident of a school district if your primary residence is in the school district. Your voter registration, driver's license and vehicle registration can help determine your primary residence. See R.C. 5748.01(F)(1).

### How Is the School District Income Tax Calculated?

Each school district that levies a tax does so based on one of the following two methods:

The **traditional tax base** uses modified adjusted gross income less exemptions to calculate the school district income tax base. Traditional filers must complete lines 19-23 on the SD 100.

The **earned income tax base** does not use a specific line from the federal or Ohio tax return. Instead, it is based on the taxpayer's "earned income" and must be calculated by completing lines 24-27 on the SD 100.

"Earned income" includes **only** the following items to the extent they are included in modified adjusted gross income:

- Employee compensation such as wages, salaries and tips; AND
- Self-employment income from sole proprietorships and partnerships.

"Earned income" **does not** include items such as retirement income, interest, dividends and capital gains.

For more information, see "What is Modified Adjusted Gross Income?" on page 6 and the worksheet on page 31.

See R.C. 5748.01(E)(1).

### What If I Lived in More Than One Taxing School District?

You must file a separate SD 100 for **each** taxing school district. Be sure to include the correct school district number on each return and enter the dates of nonresidency. For each school district in which you lived, you are only taxed on the income received while you were a resident.

### Can I Apply a Refund from One School District to Another?

You cannot apply any portion of a refund from one school district against a balance due to another school district. Each SD 100 is calculated separately.

### What If My Employer Withheld School District Tax in Error?

You must file a nonresident SD 100 for the school district:

- If the school district uses the traditional tax base, you must deduct all of your income on line 22 so that your taxable income is \$0;
- If the school district uses the earned income tax base, you must enter zero on lines 24-27 so that your taxable income is \$0.

For additional information, see [tax.ohio.gov](http://tax.ohio.gov) for FAQs (located under the "Income – School District" category).

# Ohio SD 100 - School District Income Tax Return

These instructions are used to complete pages 1 and 2 of your SD 100.

## Line 1 – School District Taxable Income

**Traditional Tax Base School District:** Complete lines 19-23. Enter the amount from line 23 on line 1.

**Earned Income District:** Complete lines 24-27. Enter the amount from line 27 on line 1.

See R.C. 5748.01(E)(1).

## Line 3 – Senior Citizen Credit

To qualify for this credit, you must have been at least 65 at the end of the tax year. You qualify for this credit even if you were ineligible to claim it on your Ohio IT 1040.

The credit is equal to \$50 per return. See R.C. 5748.06.

## Line 5 – Interest Penalty

Generally, if you are a wage earner and have Ohio school district withholding, you will not owe an interest penalty. If you have non-wage income or no Ohio school district withholding, use Ohio IT/SD 2210 to determine if an interest penalty is due. This form is available at [tax.ohio.gov](http://tax.ohio.gov). See R.C. 5747.09(D) and (E).

## Line 7 – School District Income Tax Withheld

Enter the total amount of school district income tax withheld, as reported on your income statement(s), for only the school district number entered on the return. See the sample statements on pages 38-39.

- Place legible state copies of your W-2(s) or 1099-R(s) after the last page of your return. Do not staple or otherwise attach.
- Do not** include software generated or handwritten income statements.
- Do not** claim any city income tax withholding. School district withholding is generally indicated by the four-digit school district number in box 20 or 14.

See R.C. 5747.08(H).

## Line 8 – Payments and Credit Carryforward Amounts

Enter the following amounts:

- Estimated payments made with an Ohio SD 100ES;
- Extension payments made with an Ohio SD 40P; AND
- Any credit carryforward amount from your prior year SD 100.

**Do not** include either of the following on this line:

- A prior year's refund that you requested but did not receive. (Contact the Department about any refund you requested but did not receive).
- Any amount you credited forward from a prior year SD 100 filed for a school district other than the one entered on this return.

See R.C. 5747.09(B).

## Line 9 – Amount Previously Paid (Amended Returns Only)

When filing an amended return, enter the amount previously paid with your original and/or amended return on line 13.

## Line 11 – Overpayment Previously Requested (Amended Returns Only)

When filing an amended return, enter the amount you reported on line 16 on your previously filed return(s).

## Line 14 – Interest and Penalty Due

Interest is due from the unextended due date until the date the tax is paid. Generally, you will not be charged interest if you are due a refund. An extension of time to file does not extend the time for payment of the tax due. The interest rate for calendar year 2020 is 5%.

Penalty may be due on late-filed returns and/or late-paid tax. For more information, see "Do I Owe Interest and Penalties?" on page 7.

See R.C. 5747.08(G) and 5747.15.

## Line 15 – Total Amount Due

This is your total amount due. Do **not** mail cash. Make payment by:

- Electronic check;
- Credit or debit card; OR
- Paper check or money order.

Make your check or money order payable to "School District Income Tax" and include an Ohio SD 40P or SD 40XP payment voucher. Include the tax year, the last four digits of your SSN, and the school district number on the "Memo" line.

For additional information regarding payment options, see page 5.

## Line 18 – Your Refund

This is the amount that will be refunded to you. Paper filers will be issued a paper check payable to the taxpayer (or both taxpayers if filing jointly) and mailed to the address on the tax return.

**If you move after filing your tax return, notify the Department of your address change as soon as possible.**

## Line 22 – Nonresident Income Adjustment

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

**Full-year nonresidents:** Enter the amount from line 21.

**Part-year residents:** Enter only the portion of line 21 that was received during the part of the year that you were a nonresident of the school district.

## Line 24 – Wages and Other Compensation

Enter any amount you reported as "wages, salaries, tips, etc." on your federal income tax return that (i) was received while you were a resident of the school district AND (ii) is included in your modified adjusted gross income. For more information, see "What is Modified Adjusted Gross Income?" on page 6 and the worksheet on page 31.

## Line 25 – Net Earnings from Self-Employment

Enter any amount constituting "net earnings from self-employment" for federal income tax purposes that (i) was received while you were a resident of the school district AND (ii) is included in your modified adjusted gross income. For more information, see "What is Modified Adjusted Gross Income?" on page 6 and the worksheet on page 31. If the net income amount is negative, place a "-" in the box.

## Line 26 – Federal Conformity Adjustments

This line is for federal conformity adjustments. Do not enter any federal Schedule A adjustments on this line. If the net adjustment amount is negative, place a "-" in the box. For updates on Ohio conformity, see [tax.ohio.gov/other/Update.aspx](http://tax.ohio.gov/other/Update.aspx). See also R.C. 5701.11.