SD 100X Ohio Amended School District Income Tax Return for Year 2014

Rev. 11/14

Calendar Year

For Department Use Only

	Your first name M.I. Last name	Your Social Security number			•	only one box in each	column)					
Please Print	If a joint return, spouse's first name M.I. Last name	Spouse's SSN	Spouse's SSN (only if MFJ)		Single, head of household or qualifying widow(er)							
	Home address (number and street)	County	County		arried filing joint	tly (MFJ)						
┛	City, town or post office, state and ZIP code	Ohio public school district number (from original SD 100 return)										
School District Residency – File a separate Ohio form SD 100X for each taxing school district in which you lived during the taxable year.												
Check applicable box Check applicable box for spouse (only if married filing jointly)												
Full-year Part-year resident Full-year nonresident Full-year nonresident resident of SD # above of SD # above resident of SD # above of SD # above												
🗆 1	Fraditional tax base school district. You must start with 1A below.	or	As Filed as Last Amende	od		Amended attach Expla	nation					
	Earned income only tax base school district. You must start with 1B below.		as Last Correct			tions on page 2						
Income	 A. Traditional tax base school district filer. Complete Schedule page 2 of this return and enter on this line the school district tax income from the last line of Schedule A. 											
	B. Earned income only tax base school district filer. Comp Schedule B on page 2 of this return and enter on this line the sc district taxable income from the last line of Schedule B	hool		00	1.		00					
Tax and Credits	2. School district tax rate % times line 1	2.		00	2.		00					
	Senior citizen credit (you must be 65 or older to claim this credit; l \$50 per return)			00	3.		00					
	4. School district tax less credit (line 2 minus line 3)	4.		00	4.		00					
	Interest penalty (attach Ohio form IT/SD 2210)	5.		00	5.		00					
	6. Total due before withholding and payments (add lines 4 and 5)			00	6.		00					
Payments	7. School district income tax withheld	7.		00	7.		00					
	School district estimated tax, SD 40P payments and previous year credit carryover to year whose return you are amending			00	8.		00					
	9. Amounts previously paid	9.		00	9.		00					
	10. Total of lines 7 through 9			10.		00						
Refund/Amount Owed	11. Overpayment shown on original return, on previously filed amended returns and on previously corrected returns (even if you have not yet received the refund)											
	12. Line 10 minus line 11						00					
	13. If line 12 is less than line 6 (as amended), subtract line 12 from line 6 and enter the amount owed. Make your check or money order payable to School District Income Tax AMOUNT YOU OWE											
	14. If line 12 is greater than line 6 (as amended), subtract line 6 from line 12. Enter the amount of your refund											
<u> </u>	If your refund is \$1.00 or less, no refund will be issued. If you owe \$1.00 or less, no payment is necessary. Be sure to attach the page 2 Explanation of Corrections.											
	Under penalties of perjury, I declare that I have examined this return, including											
Taxpayer Sign Here	and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has											
	Your signature Date	-			<u></u>							
	Spouse's signature (see Ohio form SD 100 instructions) Phone num	- Ohio	Mail to: Ohio Department of Taxation P.O. Box 182389 Columbus, OH 43218-2389									
Тах	Preparer's name (please print) Phone num	•										
	Do you authorize your preparer to contact us regarding this return?	Con										

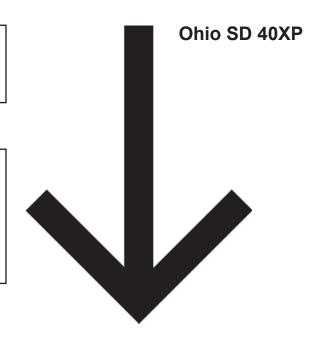
Yea	SS#	SD#				SD 100X Rev. 11/14
SC	HEDULE A – Traditional Tax Base School Dis	trict Amo	ounts			
	plete this schedule only if you filed a traditional tax bas			(SD 100).		
15	Enter on this line your Ohio taxable income reported on If amount is negative, type a negative sign ("—") befo				15	00
16	Small business investor income deduction addinstructions)				16	00
17	Total traditional tax base school district income (add li a negative sign ("-") before the figure				17	00
18	The amount of traditional tax base school district inco of the school district number you entered on page 1					00
19	School district taxable income (line 17 minus line 18; on line 1 of this return			•	19	00
SC	HEDULE B – Earned Income Tax Base Schoo	l District	Amounts			
	plete this schedule <u>only</u> if you filed an earned income o	-				1.00
20	Wages and other compensation described on page S	SD 6 of the	e IT 1040 ins	tructions	20	00
21	Net earnings from self-employment described or amount is negative, type a negative sign ("-") before					00
22	Depreciation expense adjustment, if any, described of	on page SI	D 6 of the ins	structions	22	00
23	School district taxable income (add lines 20, 21 and and on line 1 of this return					00
Rea	Reason and Please attach documentation to sup- instructions to identify required documentations. son(s):	port any a	djustments to	o line items. Refer to		
	Net operating loss carryback (please be sure to compland include form IT NOL, Net Operating Loss Carryba Worksheet)		Ohio f	orm IT 1040, Scheo orm IT 1040, Scheo	dule A, deductio	
	Federal adjusted gross income decreased (see #4 in the SD 100X instructions)		Ohio f	orm IT/SD 2210 inte	erest penalty ar	
	Federal adjusted gross income increased (see #4 in the SD 100X instructions)		_	orm IT/SD 2210 into		nount decreased
	Change in amount of earned income (earned income only tax base filers)		Schoo	l district withholding	g decreased	
_	Filing status changed			orward overpaymen		ount or previous year
	Residency status changed		_	• •		unt or previous year
	Exemptions increased (traditional tax base filers)		_	orward overpaymen		
	Exemptions decreased (traditional tax base filers)			nt paid with original d with the return	filing did not ed	qual amount reported
Add	tional explanation (attach additional sheet(s) if necess	sary):				
□ ~~	ail addross (antional)		Tolophor	no number (entices)	n.	
⊏-m	ail address (optional)		rerepnor	ne number (optional	I)	

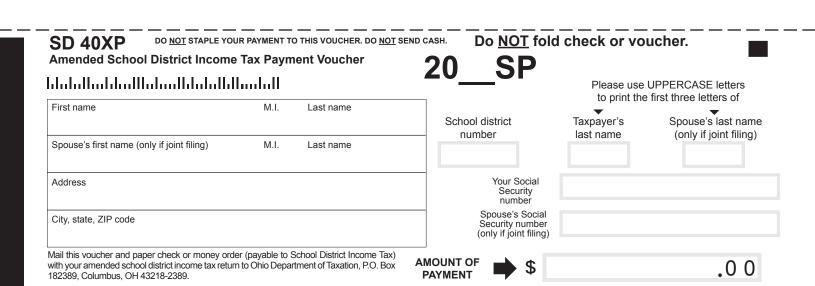
Electronic Payment Available

You can eliminate writing a paper check by using any of our electronic payment methods. Go to our Web site at **tax.ohio.gov** for all electronic payment options.

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. Ohio Revised Code sections 5703.05, 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.





SD 100X Instructions

Note: Be sure to complete and attach the "Reason and Explanation of Corrections" on page 2.

General Information

- 1. Use Ohio form SD 100X for the following:
 - correct your school district tax return; AND/OR
 - request a refund of tax, interest and/or penalty previously paid;
 AND/OR
 - report IRS changes that affected the number of exemptions claimed; AND/OR
 - report IRS changes that affected your federal adjusted gross income; AND/OR
 - change your filing status (see Change in Filing Status at right).
- You can file Ohio school district form SD 100X only after you have filed an Ohio school district income tax return (Ohio form SD 100 or any of the department's paperless or electronic tax return filing options).
- 3. You must complete all of the information requested on the front of the form. Otherwise, we cannot process your amended return, and we will return it to you.
- 4. If your amended school district income tax return shows a refund due on account of either (a) a change in your federal adjusted gross income or (b) a change in your filing status from married filing jointly to married filing separately, you can speed up the refund process if you do the following:
 - Attach a copy of your amended federal income tax return (IRS form 1040X) and
 - (2) Attach either a copy of the federal refund check or a copy of the IRS acceptance letter.

If you are unable to attach this information, we will require several extra weeks to process your refund.

If you file your return after the unextended due date and if you paid and/or will pay any tax after the unextended due date, you owe interest.

Penalty may be due on late-filed returns and/or late-paid tax. Please see a discussion of interest and penalty in the individual income tax return instructions for the year for which you're filing.

Time Period in Which to File (Statute of Limitations)

Generally, you can claim a refund within four years from the date
of the overpayment of the tax. For most taxpayers, the four-year
period <u>begins</u> on the date the school district income tax return
was due (without extensions). For example, the 2009 Ohio form
SD 100 is due on April 15, 2010.

If your school district amended return shows a refund on account of a decrease in your federal adjusted gross income and if the IRS issues you a refund check due to that decrease, you always have at least 60 days from the date the IRS agreed to the decrease to file your Ohio and school district amended income tax returns.

Your amended return may not be processed until after Oct. 15.

Change in Filing Status

You can change your filing status from married filing separately to married filing jointly anytime within the statute of limitations, but without taking into consideration any extension of time to file. However, you only have until the date the Ohio school district tax return was due, without extensions, to change your filing status from married filing jointly to married filing separately. In any event, your filing status for school district income tax purposes must be the same as your filing status for Ohio form IT 1040.

General Instructions

- A. Enter the school district number from your original Ohio form IT 1040.
- B. To calculate the amounts you will show in the "as amended" column, use the school district income tax instruction booklet for the return year you are amending.

Line Instructions

Line 7 – You must attach W-2s to the back of this form only if the amount shown on line 7 as amended is greater than the withholding amount you reported on your originally filed return.

Line 11 - 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 claimed as an overpayment credit to the following year (for the exception, see "Special Rule" below).

Special Rule

If you want to reduce the amount of your overpayment credit shown on the originally filed return for the year, you must do both of the following:

- Include on line 11 only the amount of the overpayment credit that you claimed on your originally filed return and that you now want applied to the next year; AND
- Amend next year's return (if already filed) to show the reduction in the amount of the overpayment credit you want to apply to the next year.

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