



Ohio

2014

School District Income Tax Instructions

General Information for Ohio Form 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 2014; 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 2014 and either (i) had any income for a **traditional** tax base school district or (ii) had earned income for an **earned income only** tax base school district (see "Tax Type" discussion below). Taxpayers residing in **traditional** tax base school districts must file Ohio form 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 2014. If you are not liable for school district income tax, but had school district tax withheld in error, you must complete an Ohio form 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 taxable income (Ohio adjusted gross income less the exemption amount) as shown on line 5 of Ohio form IT 1040EZ or IT 1040, and estates pay the school district income tax based upon Ohio taxable income as shown on line 3 of Ohio form IT 1041. Taxpayers filing an Ohio income tax return and residing in **traditional** tax base school districts must file Ohio form SD 100 even if none of their income is subject to the tax.

Earned Income Only 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 only** 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 only** 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 only** 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 only** 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 Form 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 line 6 of Ohio form SD 100, 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 form SD 100, line 6. Note that taxpayers who are 65 or older before Jan. 1, 2015 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 line 1 of Ohio form SD 100). There is no age limit.

Filing Due Date

- Generally, you must file this return and make all payments by April 15, 2015. If you choose a paperless method and use direct deposit, most likely you will receive your refund in 10 to 15 business days.
- For due date exceptions that may apply, see "I Can't File My Ohio Form..." 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 Form SD 100 By April 15, 2015. Can I Get an Extension?

Yes, if you have an extension of time **to file** your federal form 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 form 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 15, 2015.

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 15, 2015. 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 15, 2015.

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 16, 2015 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 2015 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 form 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 form 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 form 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 Schedule A (lines 17-21) on page 2 of Ohio form SD 100. Complete lines 17 through 19, and enter on line 20 the same amount that you entered on line 19. Then enter a -0- on line 21 and on lines 1, 2, 4, 5 and 6. Enter the amount of school district income tax withheld on lines 7, 9, 10, 12 and 16.

If school district income tax was withheld for an **earned income only** tax base school district (see listings on page SD 7), complete Schedule B (lines 22-25) on page 2 of Ohio form SD 100 by entering a -0- on lines 22, 23 and 25. Then enter a -0- on lines 1, 2, 4, 5 and 6. Enter the amount of school district income tax withheld on lines 7, 9, 10, 12 and 16.

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 least \$500, you are required to file a school district estimated income tax voucher (Ohio form SD 100ES), which is on our Web site at tax.ohio.gov.

If your employer is not withholding **any** tax, provide us with the facts in writing along with a copy of last year's W-2 (if you were with the employer then) and submit them to Employer Withholding Unit, P.O. Box 2476, Columbus, OH 43216-2476.

How to Complete the 2014 Ohio Form SD 100

The 2014 Ohio form SD 100 has been designed for electronic scanning, which allows for faster processing with fewer errors. In order to avoid unnecessary delays caused by manual processing, taxpayers should use the following guidelines:

1. Use black ink **ONLY**.
2. Use this form **ONLY** for the taxable year **2014**.
3. Round numbers to the nearest dollar. Do not print over the preprinted zeros in the boxes at the far right of the return, which designate cents (.00).
4. Print your numbers and letters (**UPPER-CASE only**) inside the boxes as shown below:

1 2 3 ANY STREET

If the boxes don't appear on your return, do **not** hand-draw the boxes.

Name(s), Address and Social Security Number(s). Enter your name and address on page 1 and your Social Security number on pages 1 and 2 of your return (if married filing jointly, also enter your spouse's name and Social Security number on page 1).

Ohio School District Number: Enter the school district number for which you are filing this return in the school district number box in the upper right-hand corner on page 1 of the return and in the school district number box in the upper left-hand corner on page 2 of the return. Pages SD 7-8 list each taxing school district and its school district number.

School District Domicile: Check the appropriate box ("full-year resident," "part-

year resident" or "full-year nonresident") for the school district number that you have indicated on the return.

Do Both Married Filing Jointly Taxpayers Have To Sign the Return?

Both married filing jointly spouses must sign unless one of the spouses was not domiciled in the school district for the entire year. In this case the nondomiciled, married filing jointly spouse does not have to sign.

Preparer's Name

The Ohio Department of Taxation follows federal Notice 2004-54. For more information, see the section entitled "Does Ohio Follow the Alternative Preparer Signature Procedures?" on page 10.

How Do I Correct My Ohio Form SD 100 After I Have Already Filed?

Make any correction to your return by filing an amended school district income tax return (Ohio form SD 100X) for the year that you are correcting. To speed up the processing of your amended return:

- Include a copy of your W-2(s), W-2G(s) and/or 1099-R(s) if there was any school district income tax withheld; AND
- Include documentation to support any adjustments to line items; AND
- If changing school district residency status to part-year or full-year nonresident, include documentation to support your claim.

Ohio form SD 100X is available on our Web site at tax.ohio.gov or by calling toll-free 1-800-282-1782. If you correct your federal income tax return or if you are audited by the IRS, you must file Ohio form SD 100X within 60 days of the final determination of the IRS correction.



The IRS tells us about all changes it makes to your federal income tax return. To avoid penalties, be sure to file your amended school district income tax return, Ohio form SD 100X, within 60 days of the final determination of the federal change.

Do I Have To Make School District Estimated Income Tax Payments for 2015?

Except as discussed below, you must make school district estimated income tax payments if you will owe more than \$500 in combined state and local school district income tax for 2015 after subtracting your Ohio and school district income tax withholding amounts and overpayment carryforward from 2014 to 2015.

Even if you will owe more than \$500, you do not have to make estimated school district income tax payments if either (i) your 2015 combined Ohio and school district income tax withholding amounts and overpayment carryforwards from 2014 to 2015 are at least 90% of your 2015 combined state and school district income tax or (ii) your 2015 combined state and school district income tax withholding amounts and overpayment carryforwards from 2014 to 2015 are equal to or greater than your 2014 combined Ohio and school district income tax. For purposes of these tests, your year 2014 overpayment credited to year 2015 does not include any year 2014 tax payment that you made after April 15, 2015.

Estimated payments can be made electronically on our Web site at tax.ohio.gov. Or you can obtain Ohio form SD 100ES from our Web site at tax.ohio.gov or by calling toll-free 1-800-282-1782.

Where Can I Find the Ohio Law References About School District Taxes?

To see the sections of the Ohio Revised Code that relate to the line items on Ohio form SD 100, go to our Web site at:

<http://tax.ohio.gov/lawreferences/2014sdlawreferences.stm>

Line Instructions for Ohio Form SD 100

Be sure to keep a copy of this return for your records. If during 2014 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 Schedule A (lines 17-21) on page 2 of Ohio form SD 100 and enter on line 1 the amount you show on line 21.

Line 1 – Earned Income Only Tax Base School District Filer

Complete Schedule B (lines 22-25) on page 2 of Ohio form SD 100 and enter on line 1 the amount you show on line 25.

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, 2015. 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 9 is more than \$500, complete and enclose Ohio form 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 form IT/SD 2210 if the sum of (i) line 7 of Ohio form SD 100 and (ii) your 2013 school district income tax overpayment credited to 2014 is equal or greater than one of the following:

- 90% of your 2014 school district income tax (line 6, 2014 SD 100); OR
- 100% of your 2013 school district income tax (line 6, 2013 SD 100).

Note: For purposes of this exception, you must reduce your 2013 school district income tax overpayment credited to 2014 by any 2013 income tax you paid after April 15, 2014.

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 form 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 form 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 form SD 100 for **each** taxing school district. Be sure to include the correct school district number on each return.

Line 8 – 2014 Estimated and Extension Payments and 2013 Overpayment Credited to 2014

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

Line 11 – Overpayment Credited to Year 2015

Indicate the amount of line 10 that you want us to credit to your 2015 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 14 – Interest and Penalty Due

Except for certain military servicemembers (see "Income Taxes and the Military" on page 12), interest is due from April 16, 2015 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 10 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 2015 is 3%.

Example of Part-Year Resident Adjustment Line 20 on Ohio Form SD 100 – Traditional Tax Base Filers

Computation of Federal Adjusted Gross Income

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

Computation of Ohio Taxable Income

Interest earned – non-Ohio state bonds.....	+ 5,000
Medical savings account deduction.....	- 2,000
Ohio adjusted gross income.....	\$60,000
Less: Exemption amount.....	- 1,950
Ohio taxable income (line 17 on Ohio form SD 100).....	\$58,050

Computation for Line 20 (Ohio Form SD 100), Adjustment for the Portion of Lee's Ohio Taxable Income 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).....	- 15,000
Line 20 (Ohio form SD 100) adjustment – the portion of school district taxable income earned while Lee was not a resident of the Reynoldsburg City School District.....	(\$16,000)
Reynoldsburg City School District taxable income (line 21 on Ohio form SD 100).....	\$42,050

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 "2014 SD 100" on your paper check or money order. Include Ohio form SD 40P (see our Web site at tax.ohio.gov) and your payment with Ohio form SD 100.

If you cannot pay the amount you owe, you still must file the return by April 15, 2015 to avoid the late filing penalty (for an exception, see "Income Taxes and the Military" on page 13). For additional information regarding payments, see page 7.

Line 16 – Your Refund

This is your refund after any reduction on line 14. If line 14 is more than the overpayment shown on line 12, 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 (Lines 17, 18, 19, 20 and 21)

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

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

Line 17 – Ohio Taxable Income

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

Line 18 – Small Business Investor Income Deduction Add-Back

If you took the small business investor income deduction on line 41 of Ohio form IT 1040, enter on line 18 the amount you show on line 41 of Ohio form IT 1040.

Line 20 – 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:

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

See "School District Income Tax Withheld" on page SD 4 (Ohio form SD 100)

Place all W-2 documents after the last page of your Ohio school district income tax return. 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	
XX-XXXXXXX		3 Social security wages		4 Social security tax withheld	
c Employer's name, address, and ZIP code		5 Medicare wages and tips		6 Medicare tax withheld	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial		Last name		Suff.	
		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	
f Employee's address and ZIP code		15 State Employer's state ID number		16 State wages, tips, etc.	
		OH XX-XXXXXX		\$ XX,XXX.XX	
		17 State income tax		18 Local wages, tips, etc.	
		\$ X,XXX.XX			
		19 Local income tax		20 Locality name	
		\$ X,XXX.XX		SD-XXXX	

Form **W-2** Wage and Tax Statement **2014**
Copy 1—For State, City, or Local Tax Department

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).

- 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 "2014 SD 100."

Show on this line the portion of your Ohio taxable income (line 5 of Ohio form IT 1040EZ or IT 1040) 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 Schedule A of your Ohio form IT 1040 (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 income tax and is **not** an **earned income only** 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 Schedule A of Ohio form IT 1040).

For a detailed example, see page SD 4.

Schedule B – Earned Income Only Tax Base (Lines 22, 23, 24 and 25)

Taxpayers domiciled in any of the **earned income only** 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 Schedule B on Ohio form SD 100 only if you entered on page 1 of Ohio form SD 100 an **earned income only** tax base school district number (see listings on page SD 7).

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

Line 22 – Wages and Other Compensation

Show on this line the amount you reported on federal form 1040, line 7; 1040A, line 7; or 1040EZ, line 1 that you earned while you were a resident of an **earned income only** 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 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 23 – Net Earnings from Self-Employment

Show on this line your net earnings from self-employment (see federal form 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 only** tax base school district and (ii) are included in Ohio taxable income (line 5 on Ohio form IT 1040). Do not include on this line minister housing allowances that are not part of line 5 of Ohio form IT 1040 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 only** tax base school district. Enclose with this return a copy of federal form 1040, Schedule SE. Be sure to enter the date of nonresidency on Ohio form SD 100.

Line 24 – Depreciation Expense Adjustment

This depreciation expense adjustment might be used if Ohio were not in conformity with the IRS based on entries from the Ohio IT 1040, lines 35e/f. 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 2014

Rev. 11/14

Boldface indicates a newly enacted rate, a rate change for 2014 or a change in the tax type.

SD#	School District Name (and Counties)	Decimal Rate	Percent
Earned Income Only Tax Base School Districts			
2301	Amanda-Clearcreek LSD (Fairfield) .....	.0150	1½%
0502	Athens CSD (Athens) .....	.0100	1%
2801	Berkshire LSD (Geauga) .....	.0100	1%
5501	Bethel LSD (Miami) .....	.0075	¾%
7502	Botkins LSD (Auglaize, Shelby) .....	.0125	1¼%
5901	Cardington-Lincoln LSD (Marion, Morrow) .....	.0075	¾%
5401	Celina CSD (Mercer) .....	.0075	¾%
8501	Chippewa LSD (Wayne) .....	.0100	1%
6501	Circleville CSD (Pickaway) .....	.0075	¾%
7001	Clear Fork Valley LSD (Knox, Richland) .....	.0100	1%
5204	Cloverleaf LSD (Medina) .....	.0050	½%
7201	Clyde-Green Springs EVSD (Sandusky, Seneca) .....	.0100	1%
1704	Crestline EVSD (Crawford, Richland) ....	.0025	¼%
8702	Eastwood LSD (Wood) .....	.0100	1%
5101	Elgin LSD (Delaware, Hardin, Marion) ...	.0075	¾%
7203	Gibsonburg EVSD (Sandusky, Wood) .....	.0075	¾%
3603	Greenfield EVSD (Fayette, Highland, Ross) .....	.0125	1¼%
0302	Hillsdale LSD (Ashland, Wayne) .....	.0125	1¼%
7403	Hopewell-Loudon LSD (Seneca) .....	.0050	½%
7506	Jackson Center LSD (Auglaize, Logan, Shelby) .....	.0150	1½%
4901	Jefferson LSD (Madison) .....	.0050	½%
4902	Jonathan Alder LSD (Franklin, Madison, Union) .....	.0075	¾%
2305	Lancaster CSD (Fairfield) .....	.0150	1½%
2805	Ledgemont LSD (Ashtabula, Geauga) ...	.0125	1¼%
6502	Logan Elm LSD (Hocking, Pickaway) .....	.0100	1%
5504	Miami East LSD (Champaign, Miami) ....	.0175	1¾%
5505	Milton-Union EVSD (Miami) .....	.0125	1¼%
3902	Monroeville LSD (Erie, Huron) .....	.0150	1½%
8605	Montpelier EVSD (Williams) .....	.0125	1¼%
8705	North Baltimore LSD (Hancock, Wood) .....	.0125	1¼%
4508	North Fork LSD (Knox, Licking) .....	.0100	1%
7612	Northwest LSD (Stark, Summit, Wayne) .....	.0100	1%
1204	Northwestern LSD (Clark, Champaign) ..	.0100	1%
8504	Norwayne LSD (Medina, Wayne) .....	.0075	¾%
0908	Ross LSD (Butler) .....	.0075	¾%
5008	Sebring LSD (Mahoning) .....	.0100	1%
3118	Southwest LSD (Hamilton, Butler) .....	.0075	¾%
6503	Teays Valley LSD (Fairfield, Franklin, Pickaway) .....	.0150	1½%
8509	Triway LSD (Holmes, Wayne) .....	.0075	¾%
5509	Troy CSD (Miami) .....	.0150	1½%
2308	Walnut Township LSD (Fairfield) .....	.0175	1¾%
3907	Willard CSD (Crawford, Huron) .....	.0075	¾%
Traditional Tax Base School Districts			
3301	Ada EVSD (Hancock, Hardin) .....	.0150	1½%
7501	Anna LSD (Shelby) .....	.0125	1¼%
1901	Ansonia LSD (Darke) .....	.0175	1¾%
6301	Antwerp LSD (Paulding) .....	.0150	1½%
3201	Arcadia LSD (Hancock, Seneca) .....	.0100	1%
1902	Arcanum-Butler LSD (Darke) .....	.0150	1½%

SD#	School District Name (and Counties)	Decimal Rate	Percent
Traditional Tax Base School Districts (cont'd.)			
3202	Arlington LSD (Hancock) .....	.0125	1¼%
2001	Ayersville LSD (Defiance) .....	.0100	1%
3901	Bellevue CSD (Erie, Huron, Sandusky, Seneca) .....	.0050	½%
2302	Berne-Union LSD (Fairfield, Hocking) ....	.0100	1%
7401	Bettsville LSD (Seneca) .....	.0100	1%
2501	Bexley CSD (Franklin) .....	.0075	¾%
2101	Big Walnut LSD (Delaware) .....	.0075	¾%
2303	Bloom-Carroll LSD (Fairfield) .....	.0125	1¼%
0203	Bluffton EVSD (Allen, Hancock) .....	.0050	½%
8701	Bowling Green CSD (Henry, Wood) .....	.0050	½%
5502	Bradford EVSD (Darke, Miami, Shelby) .	.0175	1¾%
8601	Bryan CSD (Williams) .....	.0100	1%
1701	Buckeye Central LSD (Crawford, Huron, Richland, Seneca) .....	.0150	1½%
2102	Buckeye Valley LSD (Delaware, Marion, Morrow, Union) .....	.0100	1%
2502	Canal Winchester LSD (Fairfield, Franklin) .....	.0075	¾%
8801	Carey EVSD (Seneca, Wyandot) .....	.0100	1%
8301	Carlisle LSD (Montgomery, Warren) .....	.0100	1%
2902	Cedar Cliff LSD (Clark, Greene) .....	.0125	1¼%
4201	Centerburg LSD (Delaware, Knox, Licking) .....	.0075	¾%
2002	Central LSD (Defiance, Williams) .....	.0075	¾%
1303	Clermont-Northeastern LSD (Brown, Clermont) .....	.0100	1%
5402	Coldwater EVSD (Mercer) .....	.0050	½%
1703	Colonel Crawford LSD (Crawford) .....	.0125	1¼%
1502	Columbiana EVSD (Columbiana, Mahoning) .....	.0100	1%
6901	Columbus Grove LSD (Allen, Putnam) ...	.0100	1%
6902	Continental LSD (Putnam) .....	.0100	1%
3203	Cory-Rawson LSD (Hancock) .....	.0175	1¾%
5503	Covington EVSD (Miami) .....	.0200	2%
1503	Crestview LSD (Columbiana) .....	.0100	1%
8101	Crestview LSD (Van Wert) .....	.0100	1%
8502	Dalton LSD (Wayne) .....	.0075	¾%
4202	Danville LSD (Holmes, Knox) .....	.0175	1¾%
2003	Defiance CSD (Defiance, Paulding) .....	.0050	½%
6803	Eaton CSD (Preble) .....	.0150	1½%
8602	Edgerton LSD (Defiance, Williams) .....	.0100	1%
8703	Elmwood LSD (Hancock, Wood) .....	.0125	1¼%
2602	Evergreen LSD (Fulton, Lucas) .....	.0200	2%
8001	Fairbanks LSD (Madison, Union) .....	.0100	1%
2903	Fairborn CSD (Clark, Greene, Montgomery) .....	.0050	½%
2304	Fairfield Union LSD (Fairfield, Hocking, Perry) .....	.0200	2%
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%
2603	Gorham Fayette LSD (Fulton) .....	.0100	1%
1305	Goshen LSD (Clermont, Warren) .....	.0100	1%
2904	Greeneview LSD (Clinton, Fayette, Greene)0100	1%

(continued on next page)

School Districts With an Income Tax for 2014

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SD#	School District Name (and Counties)	Decimal Rate	Percent
Traditional Tax Base School Districts (cont'd.)			
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).....	.0150	1½%
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%
6909	Pandora-Gilboa LSD (Allen, Putnam).....	.0175	1¾%
5405	Parkway LSD (Auglaize, Mercer, Van Wert).....	.0100	1%

SD#	School District Name (and Counties)	Decimal Rate	Percent
Traditional Tax Base School Districts (cont'd.)			
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).....	.0200	2%
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	Wilmington 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%

School District Number	School District Name (Counties)	Decimal	Rate
	"Earned Income Only" tax base districts are in blue.		
	Boldface indicates newly enacted rate or rate change for 2013.		
0203	Bluffton EVSD (Allen, Hancock)	0.0050	0.50%
0209	Spencerville LSD (Allen, Auglaize, Van Wert)	0.0100	1.00%
0302	Hillsdale LSD (Ashland)	0.0125	1.25%
0303	Loudonville-Perrysville EVSD (Ashland, Holmes, Knox, Richland)	0.0125	1.25%
0502	Athens CSD (Athens)	0.0100	1.00%
0601	Minster LSD (Auglaize, Darke, Mercer, Shelby)	0.0100	1.00%
0602	New Bremen LSD (Auglaize, Mercer, Shelby)	0.0100	1.00%
0603	New Knoxville LSD (Auglaize, Shelby)	0.0125	1.25%
0605	Wapakoneta CSD (Auglaize)	0.0075	0.75%
0606	Waynesfield-Goshen LSD (Allen, Auglaize, Logan)	0.0100	1.00%
0905	Madison LSD (Butler)	0.0050	0.50%
0907	New Miami LSD (Butler)	0.0100	1.00%
0908	Ross LSD (Butler)	0.0075	0.75%
0909	Talawanda CSD (Butler, Preble)	0.0100	1.00%
1102	Mechanicsburg EVSD (Champaign, Madison)	0.0150	1.50%
1103	Triad LSD (Champaign, Logan, Union)	0.0150	1.50%
1105	West Liberty-Salem LSD (Champaign, Logan)	0.0175	1.75%
1204	Northwestern LSD (Champaign, Clark)	0.0100	1.00%
1205	Southeastern LSD (Clark, Greene)	0.0100	1.00%
1303	Clermont-Northeastern LSD (Brown, Clermont)	0.0100	1.00%
1305	Goshen LSD (Clermont, Warren)	0.0100	1.00%
1404	Wilmington CSD (Clinton, Greene)	0.0100	1.00%
1502	Columbiana EVSD (Columbiana, Mahoning)	0.0100	1.00%
1503	Crestview LSD (Columbiana)	0.0100	1.00%
1510	United LSD (Columbiana)	0.0050	0.50%
1701	Buckeye Central LSD (Crawford, Huron, Richland, Seneca)	0.0150	1.50%
1703	Colonel Crawford LSD (Crawford)	0.0125	1.25%
1704	Crestline EVSD (Crawford, Richland)	0.0025	0.25%
1901	Ansonia LSD (Darke)	0.0175	1.75%
1902	Arcanum-Butler LSD (Darke)	0.0150	1.50%
1903	Franklin Monroe LSD (Darke, Miami)	0.0075	0.75%
1904	Greenville CSD (Darke)	0.0050	0.50%
1905	Mississinawa Valley LSD (Darke)	0.0175	1.75%
1906	Tri-Village LSD (Darke)	0.0150	1.50%
1907	Versailles EVSD (Darke, Shelby)	0.0100	1.00%
2001	Ayersville LSD (Defiance)	0.0100	1.00%
2002	Central LSD (Defiance, Williams)	0.0075	0.75%
2003	Defiance CSD (Defiance, Paulding)	0.0050	0.50%
2004	Hicksville EVSD (Defiance)	0.0150	1.50%
2101	Big Walnut LSD (Delaware)	0.0075	0.75%
2102	Buckeye Valley LSD (Delaware, Marion, Morrow, Union)	0.0100	1.00%
2301	Amanda-Clearcreek LSD (Fairfield)	0.0150	1.50%
2302	Berne-Union LSD (Fairfield, Hocking)	0.0100	1.00%
2303	Bloom-Carroll LSD (Fairfield)	0.0125	1.25%
2304	Fairfield Union LSD (Fairfield, Hocking, Perry)	0.0200	2.00%
2305	Lancaster CSD (Fairfield)	0.0150	1.50%
2306	Liberty Union-Thurston LSD (Fairfield)	0.0175	1.75%
2307	Pickerington LSD (Fairfield, Franklin)	0.0100	1.00%

2308	Walnut Township LSD (Fairfield)	0.0175	1.75%
2501	Bexley CSD (Franklin)	0.0075	0.75%
2502	Canal Winchester LSD (Fairfield, Franklin)	0.0075	0.75%
2509	Reynoldsburg CSD (Fairfield, Franklin, Licking)	0.0050	0.50%
2602	Evergreen LSD (Fulton, Lucas)	0.0200	2.00%
2603	Gorham Fayette LSD (Fulton)	0.0100	1.00%
2604	Pettisville LSD (Fulton, Henry)	0.0100	1.00%
2606	Swanton LSD (Fulton, Lucas)	0.0075	0.75%
2801	Berkshire LSD (Geauga)	0.0100	1.00%
2805	Ledgemont LSD (Ashtabula, Geauga)	0.0125	1.25%
2902	Cedar Cliff LSD (Clark, Greene)	0.0125	1.25%
2903	Fairborn CSD (Clark, Greene, Montgomery)	0.0050	0.50%
2904	Greeneview LSD (Clinton, Fayette, Greene)	0.0100	1.00%
2906	Xenia Community CSD (Greene, Warren)	0.0050	0.50%
2907	Yellow Springs EVSD (Clarke, Greene)	0.0100	1.00%
3118	Southwest LSD (Hamilton, Butler)	0.0075	0.75%
3122	Wyoming CSD (Hamilton)	0.0125	1.25%
3201	Arcadia LSD (Hancock, Seneca)	0.0100	1.00%
3202	Arlington LSD (Hancock)	0.0125	1.25%
3203	Cory-Rawson LSD (Hancock)	0.0175	1.75%
3205	Liberty-Benton LSD (Hancock)	0.0075	0.75%
3206	McComb LSD (Hancock, Putnam, Wood)	0.0150	1.50%
3208	Vanlue LSD (Hancock, Seneca, Wyandot)	0.0100	1.00%
3301	Ada EVSD (Hancock, Hardin)	0.0150	1.50%
3302	Hardin-Northern LSD (Hancock, Hardin)	0.0175	1.75%
3303	Kenton CSD (Hardin, Wyandot)	0.0150	1.50%
3304	Ridgemont LSD (Hardin, Logan)	0.0175	1.75%
3305	Riverdale LSD (Hancock, Hardin, Wyandot)	0.0100	1.00%
3306	Upper Scioto Valley LSD (Auglaize, Hardin, Logan)	0.0050	0.50%
3501	Holgate LSD (Henry)	0.0150	1.50%
3502	Liberty Center LSD (Fulton, Henry)	0.0175	1.75%
3504	Patrick Henry LSD (Henry, Putnam, Wood)	0.0175	1.75%
3603	Greenfield EVSD (Fayette, Highland, Ross)	0.0125	1.25%
3604	Hillsboro CSD (Highland)	0.0100	1.00%
3901	Bellevue CSD (Erie, Huron, Sandusky, Seneca)	0.0050	0.50%
3902	Monroeville LSD (Erie, Huron)	0.0150	1.50%
3903	New London LSD (Ashland, Huron, Lorain)	0.0100	1.00%
3904	Norwalk CSD (Huron)	0.0050	0.50%
3905	South Central LSD (Huron, Richland)	0.0125	1.25%
3906	Western Reserve LSD (Erie, Huron)	0.0125	1.25%
3907	Willard CSD (Crawford, Huron)	0.0075	0.75%
4201	Centerburg LSD (Delaware, Knox, Licking)	0.0075	0.75%
4202	Danville LSD (Holmes, Knox)	0.0175	1.75%
4503	Johnstown-Monroe LSD (Delaware, Licking)	0.0100	1.00%
4506	Licking Valley LSD (Licking, Muskingum)	0.0100	1.00%
4507	Newark CSD (Licking)	0.0100	1.00%
4508	North Fork LSD (Knox, Licking)	0.0100	1.00%
4510	Southwest Licking LSD (Fairfield, Licking)	0.0075	0.75%
4604	Riverside LSD (Logan, Shelby)	0.0200	2.00%
4712	Oberlin CSD (Lorain)	0.0200	2.00%
4715	Wellington EVSD (Huron, Lorain)	0.0100	1.00%
4901	Jefferson LSD (Madison)	0.0050	0.50%

4902	Jonathan Alder LSD (Franklin, Madison, Union)	0.0075	0.75%
4903	London CSD (Madison)	0.0100	1.00%
5008	Sebring LSD (Mahoning)	0.0100	1.00%
5010	Springfield LSD (Mahoning)	0.0100	1.00%
5101	Elgin LSD (Delaware, Hardin, Marion)	0.0075	0.75%
5204	Cloverleaf LSD (Medina)	0.0050	0.50%
5401	Celina CSD (Mercer)	0.0075	0.75%
5402	Coldwater EVSD (Mercer)	0.0050	0.50%
5405	Parkway LSD (Auglaize, Mercer, Van Wert)	0.0100	1.00%
5406	Fort Recovery LSD (Darke, Mercer)	0.0150	1.50%
5501	Bethel LSD (Miami)	0.0075	0.75%
5502	Bradford EVSD (Darke, Miami, Shelby)	0.0175	1.75%
5503	Covington EVSD (Miami)	0.0200	2.00%
5504	Miami East LSD (Champaign, Miami)	0.0175	1.75%
5505	Milton-Union EVSD (Miami)	0.0125	1.25%
5506	Newton LSD (Darke, Miami)	0.0175	1.75%
5507	Piqua CSD (Miami)	0.0125	1.25%
5509	Troy CSD (Miami)	0.0150	1.50%
5708	New Lebanon LSD (Montgomery)	0.0125	1.25%
5713	Valley View LSD (Montgomery, Preble)	0.0125	1.25%
5901	Cardington-Lincoln LSD (Morrow)	0.0075	0.75%
5902	Highland LSD (Delaware, Morrow)	0.0050	0.50%
5903	Mount Gilead EVSD (Morrow)	0.0075	0.75%
5904	Northmor LSD (Marion, Morrow, Richland)	0.0100	1.00%
6301	Antwerp LSD (Paulding)	0.0150	1.50%
6302	Paulding EVSD (Paulding, Putnam)	0.0100	1.00%
6303	Wayne Trace LSD (Paulding, Putnam, Van Wert)	0.0125	1.25%
6501	Circleville CSD (Pickaway)	0.0075	0.75%
6502	Logan Elm LSD (Hocking, Pickaway)	0.0100	1.00%
6503	Teays Valley LSD (Fairfield, Franklin, Pickaway)	0.0150	1.50%
6802	National Trail LSD (Darke, Preble)	0.0175	1.75%
6803	Eaton CSD (Preble)	0.0150	1.50%
6804	Preble Shawnee LSD (Butler, Montgomery, Preble)	0.0175	1.75%
6805	Twin Valley Community LSD (Preble)	0.0150	1.50%
6901	Columbus Grove LSD (Allen, Putnam)	0.0100	1.00%
6902	Continental LSD (Putnam)	0.0100	1.00%
6903	Jennings LSD (Putnam)	0.0075	0.75%
6904	Kalida LSD (Putnam)	0.0100	1.00%
6905	Leipsic LSD (Putnam)	0.0075	0.75%
6906	Miller City-New Cleveland LSD (Putnam)	0.0125	1.25%
6907	Ottawa-Glandorf LSD (Putnam)	0.0050	0.50%
6908	Ottoville LSD (Paulding, Putnam)	0.0075	0.75%
6909	Pandora-Gilboa LSD (Allen, Putnam)	0.0175	1.75%
7001	Clear Fork Valley LSD (Richland)	0.0100	1.00%
7007	Plymouth-Shiloh LSD (Crawford, Huron, Richland)	0.0100	1.00%
7008	Shelby CSD (Richland)	0.0100	1.00%
7106	Union-Scioto LSD (Ross)	0.0050	0.50%
7201	Clyde-Green Springs EVSD (Sandusky, Seneca)	0.0100	1.00%
7202	Fremont CSD (Sandusky)	0.0125	1.25%
7203	Gibsonburg EVSD (Sandusky)	0.0075	0.75%
7204	Lakota LSD (Sandusky, Seneca, Wood)	0.0150	1.50%
7401	Bettsville LSD (Seneca)	0.0100	1.00%

7403	Hopewell-Loudon LSD (Seneca)	0.0050	0.50%
7404	New Riegel LSD (Seneca)	0.0150	1.50%
7405	Old Fort LSD (Sandusky, Seneca)	0.0100	1.00%
7406	Seneca East LSD (Huron, Seneca)	0.0100	1.00%
7501	Anna LSD (Shelby)	0.0125	1.25%
7502	Botkins LSD (Auglaize, Shelby)	0.0125	1.25%
7503	Fairlawn LSD (Shelby)	0.0075	0.75%
7504	Fort Loramie LSD (Darke, Shelby)	0.0150	1.50%
7505	Hardin-Houston LSD (Shelby)	0.0075	0.75%
7506	Jackson Center LSD (Auglaize, Logan, Shelby)	0.0150	1.50%
7507	Russia LSD (Darke, Shelby)	0.0075	0.75%
7612	Northwest LSD (Stark, Summit, Wayne)	0.0100	1.00%
8001	Fairbanks LSD (Madison, Union)	0.0100	1.00%
8003	North Union LSD (Delaware, Union)	0.0100	1.00%
8101	Crestview LSD (Van Wert)	0.0100	1.00%
8104	Van Wert CSD (Van Wert)	0.0100	1.00%
8301	Carlisle LSD (Montgomery, Warren)	0.0100	1.00%
8501	Chippewa LSD (Wayne)	0.0100	1.00%
8502	Dalton LSD (Wayne)	0.0075	0.75%
8504	Norwayne LSD (Wayne)	0.0075	0.75%
8505	Northwestern LSD (Ashland, Wayne)	0.0125	1.25%
8509	Triway LSD	0.0750	0.75%
8601	Bryan CSD (Williams)	0.0100	1.00%
8602	Edgerton LSD (Defiance, Williams)	0.0100	1.00%
8604	Millcreek-West Unity LSD (Williams)	0.0100	1.00%
8605	Montpelier EVSD (Williams)	0.0125	1.25%
8607	Stryker LSD (Williams)	0.0150	1.50%
8701	Bowling Green CSD (Henry, Wood)	0.0050	0.50%
8702	Eastwood LSD (Wood)	0.0100	1.00%
8703	Elmwood LSD (Hancock, Wood)	0.0125	1.25%
8705	North Baltimore LSD (Hancock, Wood)	0.0125	1.25%
8707	Otsego LSD (Henry, Lucas, Wood)	0.0100	1.00%
8708	Perrysburg EVSD (Wood)	0.0050	0.50%
8801	Carey EVSD (Seneca, Wyandot)	0.0100	1.00%
8802	Mohawk LSD (Crawford, Seneca, Wyandot)	0.0100	1.00%
8803	Upper Sandusky EVSD (Crawford, Marion, Wyandot)	0.0125	1.25%