



2024 Ohio SD RE Explanation of Corrections



24290102

Note: For amended school district return only

Primary taxpayer's SSN

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Complete the Ohio SD 100 and indicate that it is amended by checking the box at the top of page 1. You must include this form and documentation to support the adjustments on your amended return.

Reason(s):

- Ohio adjusted gross income change (line 1)
- Filing status change
- Business income deduction add-back change (line 2)
- Schedule of School District Residency change
- Wages and other compensation change (line 30)
(Earned income tax base only)
- Senior citizen credit claimed
- Net self-employment income change (line 31)
(Earned income tax base only)
- Other (describe the reason below)

If the changes to your school district return are due to an amended Ohio IT 1040, file your amended SD 100 at the same time. See the filing tips on the next page as well as the Ohio Individual and School District Income tax instructions.

Detailed explanation of adjusted items (include additional sheet[s] if necessary): _____

E-mail address _____ Telephone number _____

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. 42 U.S.C. 405 and Ohio Revised Code sections 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.

Do not write in this area; for department use only.



If your amended SD 100 results in tax due, you should **always** include an OUPC payment coupon with your payment.

When amending due to changes to my federal return, should I file my amended Ohio return(s) at the same time I file my amended federal return with the IRS?

Refund: You should wait to file your amended Ohio IT 1040 and/or SD 100 until the IRS has approved the changes to your amended federal return. When filing your amended returns, you must include:

Option #1

- A copy of your federal amended return (1040X), AND
- A copy of the IRS acceptance letter -or- refund check.

Option #2

- A copy of your updated IRS tax account transcript reflecting the changes to your federal return.

Tax Due: To reduce the amount of interest you will owe, you should file your amended SD 100 and pay any tax due as soon as possible.

What documentation should I include when amending to show a change to my Schedule of School District Residency?

Submit any and all relevant information you believe supports the changes in residency reported on your schedule. Provide as many relevant documents as possible. Relevant documents include, but are not limited to, the following: property records (mortgage statements, lease agreements, etc.), driver's licenses or state IDs, voter registration, armed services records and utility bills.

When should I NOT file an amended return?

Some common mistakes may not require an amended return. Instead, the Department of Taxation will either make the corrections or contact you to request documentation. For example, the following mistakes generally do **not** require an amended return:

- Math errors;
- Missing return pages;
- Unclaimed estimated and/or extension payments;*
- Demographic errors (such as name, address or SSN corrections);
- Unclaimed withholding.**

*Generally, unclaimed estimated and/or extension payments will automatically be added to your original return when filed.

**If you have unclaimed withholding, please submit a detailed explanation along with legible copies of all income statements (W-2s and 1099s) showing the school district withholding amounts instead of filing an amended return.

For more information, see the FAQs at tax.ohio.gov/faq-Amended.