2025 BERKSHIRE TOWNSHIP JOINT ECONOMIC DEVELOPMENT DISTRICT INDIVIDUAL INCOME TAX RETURN (JEDD)
GENERAL INFORMATION AND INSTRUCTIONS

CITY OF DELAWARE INCOME TAX DEPARTMENT
1 S SANDUSKY ST / PO BOX 496
DELAWARE, OHIO 43015

The City of Delaware administers the Berkshire Township JEDD income tax.

Return is due on or before April 15, 2026

Additional information can be found online at delawareohio.net. First two pages of Federal tax return and Federal Schedule 1 must be filed with JEDD tax return.

If you need assistance completing your return, or for any questions, contact the income tax office at incometax@delawareohio.net or 740-203-1225.

GENERAL INFORMATION

WHO MUST FILE: All Berkshire Township JEDD residents and part-year residents age 18 and older are subject to the JEDD Income Tax and are required to file an annual individual income tax return form. The form should also be used by non-resident individuals who have income earned within the JEDD and for whom the tax is not paid. The due date of the annual return for all individuals is April 15.

EXTENSION OF TIME TO FILE: All taxpayers unable to file a complete and accurate return by April 15 can file for an extension. Please note an extension of time to file your return is not an extension of time to pay any tax due. All tax due and paid late will be subject to penalty and interest. Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayers Federal tax return shall automatically receive an extension for the filing of their Berkshire Township JEDD tax return. A copy of the Federal extension must be filed with the JEDD return. A written request for extension may be made on or before April 15 by mail or email to the address at the top of these instructions.

FILING BY MAIL: Completed returns can be mailed to Income Tax Department, PO Box 496, Delaware Ohio, 43015. We encourage taxpayers to mail returns by certified mail to have a receipt of their timely filed return.

PAYMENT: Payment may be made by check or money order made payable to City of Delaware. Electronic payment by ACH debit of your bank account or by credit card may be made at delawareohio.net/government/departments/income-tax/e-file.

PENALTY AND INTEREST: Returns filed after April 15, or October 15 if under extension, are subject to a $25 late filing penalty. Taxes paid late are subject to a 15% late payment penalty and interest. Interest rates may be found on our website at delawareohio.net/government/departments/income-tax under Income Tax FAQs.

SIGNATURE: Taxpayer(s) must sign and date the return at the bottom of page 1. Return should also be signed by preparer if other than taxpayer.

INSTRUCTIONS

Page 1 (Front Page)

Please complete the top section of the form to include all information for yourself, and if filing jointly, your spouse. If a box is not applicable leave it blank.

EXEMPT RESIDENTS: Residents whose only income is from non-taxable sources need only check the exempt box, sign and date the form, and submit it with a copy of their Federal tax return. If no Federal return was filed, provide a separate written statement as to non-taxable/exempt income sources and attach documentation. Examples of non-taxable/exempt income sources include Social Security payments, distributions from a retirement savings account, payments reported on form 1099-R, 1099-INT or 1099-DIV, active duty or reserve military pay. If you are unsure if your income is taxable, contact the tax office.

2025 INCOME AND TAX

Line 1: Total W2 wages. Use W2 box 5 (Medicare wages) or 18 (local wages), whichever is higher. Attach copy of all W2 forms, first two pages of Federal tax return, and Federal Schedule 1.

Line 1A: Adjustments. Residents who moved in or out of the JEDD in 2025 can deduct wages earned while a non-resident if the wage was earned outside of the JEDD. A paystub coinciding with your move-in/move-out date can be used to substantiate non-taxable wages, or you may provide a written calculation on a separate sheet of paper. Non-resident individuals may also deduct wages earned while working outside the JEDD for which their employer erroneously withheld Berkshire Township JEDD tax. See instructions for lines 19 and 20.

Line 2: Other taxable income: Use line 16 from page 2 of the JEDD tax form to report profit or loss from Federal Schedules C, E or F and other sources.

Line 3: Total Taxable Income – Line 1, minus line 1A, plus line 2.

Line 4: Berkshire Township JEDD Income Tax Liability – Line 3 multiplied by .0185.

2025 PAYMENTS AND CREDITS

Line 5A: Total tax withheld by employers for Berkshire Township JEDD. Use W2 box 19 where box 20 reports Berkshire Township JEDD. Note no credit is given for school district tax withholding.

Line 5B: Total credit for tax withheld and paid to another city. This credit is for JEDD residents ONLY. The credit may be calculated on page 2 of the JEDD tax form, Line 17. The credit is limited to income taxed by both Berkshire Township JEDD and another city, and is the lesser of 50% of the tax paid to the other city, or .925% of the income taxed by both the JEDD and the other city. If you are eligible for, have filed for, or have received a refund of the tax paid to the other city, you should not include that city income/tax in the calculation. You must file an amended JEDD return to report refunds of tax paid to another city.

Line 5C: Overpayment of prior years taxes carried forward to the current year.

Line 5D: Total of all estimated tax payments made for the current year.

Line 5E: Add together lines 5A through 5D.

Line 6: Total tax due. Subtract line 5E from line 4. If tax due make check or money order payable to City of Delaware and remit with return. If overpayment mark the form for a credit to the next year or

a refund. **IF LINE 6 IS $10 OR LESS, NO PAYMENT IS DUE, NO REFUND ISSUED OR CREDIT CARRY FORWARD.**

2026 DECLARATION OF ESTIMATED TAX

You should complete this section if you work outside of the JEDD, or have income that is not subject to JEDD withholding, such as self-employment. If you calculate owing more than $200 in JEDD income tax for the current year, you are required to make quarterly estimated tax payments. These payments must total 90% of the current year liability, or 100% of the prior year liability. If you calculate owing less than $200 you do not need to make estimated tax payments. Declaration can and should be amended if income and/or credits change during the year.

Lines 7, 8 and 9: Using last year's income and credits from lines 3, 5A and 5B to complete lines 7, 8 and 9 is the easiest way to safely estimate what you will owe. Estimate income subject to tax on line 7 and multiply by .0185. Calculate expected credits and report them on line 8. Subtract line 8 from line 7 and report the declaration on line 9.

Line 10: Report any part of the overpayment from last year you want to apply to next year.

Line 11. Calculate the first quarter payment by multiplying line 9 by 25%, then subtracting line 10. This payment is due by 4/15. If you are filing your return after 4/15 you may owe other quarterly payments. Below is the schedule of estimated tax payment due dates.

Quarter 1 – declaration and first payment due 4/15
Quarter 2 – second payment due 6/15
Quarter 3 – third payment due 9/15
Quarter 4 – fourth payment due 1/15

Line 12: Total due by April 15. Line 6 plus line 11. If filing after April 15 remember quarter 2, 3 or 4 estimated tax payments may also be due.

Page 2 (back page)

Line 16: Other taxable income/net profits. Attach a copy of each Schedule or document to substantiate profit or loss (all pages). Once net profit or loss is calculated for each source of other taxable income, resident taxpayers may combine all profits and losses to calculate total net profit or loss. Total net profit (only) should be reported on line 16 and line 2. W2 wages may not be combined with other income sources. Non-resident taxpayers may not combine other income sources to net profits and losses.

16A - Report the net profit or loss from all Schedules C. For Schedule C all taxpayers report net profit from line 31. If taking expense for business use of home, include form 8829. Non-resident taxpayers who have income earned both within and without the JEDD may allocate profit based on the ratio of property, sales, and payroll in accordance with Ohio Rev. Code Section 718.02.

16B – Report the net profit or Loss from all Schedules E. For Schedule E Part I Rental Real Estate and Royalties resident taxpayers report net profit or loss from line 26; non-resident taxpayers report net profit or loss from line 22, Berkshire Township JEDD rental properties only. Royalties are taxable to the extent that they are tangible. Non-tangible royalties include intellectual property such as patents and copyrights. If you are unsure if your royalty is tangible or non-tangible contact the tax office.

For Schedule E Part II Income or Loss from Partnerships and S-Corporations resident taxpayers report net profit or loss from line 32, excluding S-Corporation profit or loss. Include a copy of all K-1 forms, and documentation to substantiate credit for taxes paid to other cities by the Partnership on your behalf. Non-resident taxpayers do not report profit or loss from Partnerships or S-Corporations. The Partnership or S-Corporation is responsible for filing a return to report Berkshire Township JEDD income or loss.

For Schedule E Part III Income or Loss from Estates and Trusts resident taxpayers report net profit or loss from line 37. Include a copy of all K-1 forms, and documentation to substantiate credit for taxes paid to other cities by the Estate or Trust on your behalf. Non-resident taxpayers do not report profit or loss from Estates or Trusts. The Estate or Trust is responsible for filing a return to report Berkshire Township JEDD income or loss.

16C - Report the net profit or loss from all Schedules F. For Schedule F Profit or Loss from Farming all taxpayers report net profit or loss from line 34. Non-resident taxpayers who have income earned both within and without Berkshire Township JEDD may allocate profit based on the ratio of property, sales, and payroll in accordance with Ohio Rev. Code Section 718.02.

16D – Other income. Total all other income not reported on a W2 form or Schedules C, E or F. Examples would be gambling winnings, income on form 1099MISC or 1099NEC and Form 4797 Part II Ordinary Gains and Losses.

Line 17: Credit for taxes paid to other cities. A partial credit is given to Berkshire Township JEDD residents only for tax due and paid to another city on income also taxed by the JEDD. The credit is the lesser of either the income taxed by both cities multiplied by .925%, or the tax paid to the other city multiplied by 50%. Refunds of tax paid to another city must be factored into the calculation of credit, including refunds issued after the JEDD return is filed. Residents who are pro-rating wages due to part-year residency must use pro-rated wage and withholding when calculating credit.

ADJUSTMENTS TO TAXABLE WAGES.

Line 18: Part-year residents. Attach a calculation of wages earned while a non-resident and report total on line 18 and line 1A. Do not include wages earned while working in the JEDD. Paystubs may be requested to verify calculations.

Line 19: Non-resident over-the-road truck drivers. Multiply W2 box 18 Delaware wage by 90%. Report amount on line 19 and 1A. Employer must complete and sign certification section at the bottom of page 2 of the tax form, or provide separate letter.

Line 20: Non-resident days worked out of the JEDD/Improperly withheld taxes. Non-residents who worked outside of the JEDD and whose employer withheld for the JEDD an incorrect amount of tax, attach calculation to show wage earned on days working outside of the JEDD. Provide dates working outside of the JEDD and work location on those dates. Employer must complete and sign certification section at the bottom of page 2 of the tax form, or provide separate letter. If you worked other than 260 days for employer provide dates and explanation. Note holidays, sick days, vacation days and all forms of paid time off are considered days working in the JEDD.