

# JOINT ECONOMIC DEVELOPMENT DISTRICTS

## QUARTERLY PAYMENTS FOR ESTIMATED INCOME TAX

P.O. BOX 80538 AKRON, OH 44308

### INSTRUCTIONS & WORKSHEET FOR FORMS JD-1 AND JQ-1

Enclosed with this WORKSHEET and PAYMENT SCHEDULE are your four (4) payment forms that you should use when making your JEDD Estimated Income Tax payments.  
NOTE: Estimated payments can now be made online with a credit card.

1. Estimated Taxable Income<sup>1</sup> .....1)\$ \_\_\_\_\_
2. Estimated Tax - 2.25% of Line 1 .....2)\$ \_\_\_\_\_
3. Credits - Income taxes paid to a city or other JEDD .....3)\$ \_\_\_\_\_  
Please explain \_\_\_\_\_
4. Balance of Est. JEDD tax (Subtract Line 3 from Line 2) .....4)\$ \_\_\_\_\_  
Enter here and in the block on the front of Form JD-1 marked " ENTER YOUR ESTIMATED TAX HERE → "
5. Amount of Estimated Tax to be paid quarterly .....5)\$ \_\_\_\_\_  
(Take 1/4th of Line 4 and enter the result here)

## PAYMENT SCHEDULE

Retain Worksheet For Your Records

Payment	Date Due <sup>2</sup>	% Due	Amount (See Line 5, above)	Check No.	Date Paid
1 <sup>st</sup> (JD - 1)	4/30	25%	\$		
2 <sup>nd</sup> (JQ - 1)	7/31	50%	\$		
3 <sup>rd</sup> (JQ - 1)	10/31	75%	\$		
4 <sup>th</sup> (JQ - 1)	1/31	100%	\$		

<sup>1</sup> Estimated Taxable Income - To avoid interest and penalty charges your estimate must equal either 100% of your prior year JEDD tax liability or 90% of your current year tax liability. This estimate must also be paid in four equal quarterly payments.

<sup>2</sup> Due Date - Fiscal filers must file and pay their quarterly estimated payments by the end of the 4th, 7th, 10th and 13th months following the start of their fiscal year.

To amend your Declaration, check the block on the front of form JQ-1 and complete the amendment below, showing the change. Amending your Declaration will usually require that you also adjust your remaining quarterly payments.

----- CUT APART HERE AND ATTACH LOWER PORTION TO FORM JQ-1 -----

### AMENDED DECLARATION

Name \_\_\_\_\_ JEDD Tax Acct# \_\_\_\_\_

Use this form only for adjusting your original Declaration of JEDD Income Tax.

IMPORTANT: You must amend your Declaration if your tax liability is expected to increase by 30% or more.

1. Adjusted Estimated Taxable Income for year ..... \$ \_\_\_\_\_
2. Estimated Tax Due - 2.25% of Line 1 ..... \$ \_\_\_\_\_
3. Credits
  - A. Payments already made this year ..... \$ \_\_\_\_\_
  - B. Other (Explain \_\_\_\_\_) ..... \$ \_\_\_\_\_
  - C. Total Credits (Add Lines 3A & 3B) ..... \$ \_\_\_\_\_
4. Balance of Estimated Tax ..... \$ \_\_\_\_\_  
(Subtract Line 3C from Line 2)
5. Payment to be made with this adjusted ..... \$ \_\_\_\_\_  
Declaration (Divide Line 4 by the number of remaining payments.)

TAX YEAR \_\_\_\_\_ QUARTERLY STATEMENT - ESTIMATED JEDD INCOME TAX  
FORM JD-1 DECLARATION

VOUCHER 1

ACCOUNT NUMBER \_\_\_\_\_ DUE ON OR BEFORE SOC SEC # / FED ID #  
4/30/

I DECLARE THAT THIS RETURN HAS BEEN EXAMINED BY ME, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS A TRUE, CORRECT AND COMPLETE RETURN..

SIGNATURE AND TITLE

DATE

Enter name & address in the block above or make needed corrections

ENTER YOUR ESTIMATED TAX HERE → ..... \$ \_\_\_\_\_

1. Amount of this estimated payment .....\$ \_\_\_\_\_
2. Amount of any unused overpayment credit applied to this installment .....\$ \_\_\_\_\_
3. Pay this amount (line 1 less line 2) ..... \$ \_\_\_\_\_

**Make checks payable and mail to the proper JEDD**  
(Bath-Akron-Fairlawn JEDD, Copley-Akron JEDD  
Coventry-Akron JEDD or Springfield-Akron JEDD) at:

**P.O. Box 80538  
Akron, OH 44308**

THIS FORM MUST BE RETURNED WITH REMITTANCE.  
TAXPAYER ASSISTANCE (330) 375-2290

----- CUT FORMS APART HERE -----

TAX YEAR \_\_\_\_\_ QUARTERLY STATEMENT - ESTIMATED JEDD INCOME TAX  
FORM JQ-1

VOUCHER 2

ACCOUNT NUMBER \_\_\_\_\_ DUE ON OR BEFORE SOC SEC # / FED ID #  
7/31/

I DECLARE THAT THIS RETURN HAS BEEN EXAMINED BY ME, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS A TRUE, CORRECT AND COMPLETE RETURN..

SIGNATURE AND TITLE

DATE

Enter name & address in the block above or make needed corrections

CHECK THIS BLOCK IF YOU ARE AMENDING YOUR DECLARATION

1. Amount of this estimated payment .....\$ \_\_\_\_\_
2. Amount of any unused overpayment credit applied to this installment .....\$ \_\_\_\_\_
3. Pay this amount (line 1 less line 2) ..... \$ \_\_\_\_\_

**Make checks payable and mail to the proper JEDD**  
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TAX YEAR \_\_\_\_\_ QUARTERLY STATEMENT - ESTIMATED JEDD INCOME TAX

FORM JQ-1

VOUCHER 3

ACCOUNT NUMBER \_\_\_\_\_ DUE ON OR BEFORE \_\_\_\_\_ SOC SEC # / FED ID # \_\_\_\_\_

10/31/

I DECLARE THAT THIS RETURN HAS BEEN EXAMINED BY ME, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS A TRUE, CORRECT AND COMPLETE RETURN..

SIGNATURE AND TITLE \_\_\_\_\_

DATE \_\_\_\_\_

[Empty box for signature and title]

Enter name & address in the block above or make needed corrections

CHECK THIS BLOCK IF YOU ARE AMENDING YOUR DECLARATION

- 1. Amount of this estimated payment .....\$ \_\_\_\_\_
- 2. Amount of any unused overpayment credit applied to this installment .....\$ \_\_\_\_\_
- 3. Pay this amount (line 1 less line 2) ..... \$ \_\_\_\_\_

**Make checks payable and mail to the proper JEDD (Bath-Akron-Fairlawn JEDD, Copley-Akron JEDD Coventry-Akron JEDD or Springfield-Akron JEDD) at:**

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TAX YEAR \_\_\_\_\_ QUARTERLY STATEMENT - ESTIMATED JEDD INCOME TAX

FORM JQ-1

VOUCHER 4

ACCOUNT NUMBER \_\_\_\_\_ DUE ON OR BEFORE \_\_\_\_\_ SOC SEC # / FED ID # \_\_\_\_\_

1/31/

I DECLARE THAT THIS RETURN HAS BEEN EXAMINED BY ME, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS A TRUE, CORRECT AND COMPLETE RETURN..

SIGNATURE AND TITLE \_\_\_\_\_

DATE \_\_\_\_\_

[Empty box for signature and title]

Enter name & address in the block above or make needed corrections

CHECK THIS BLOCK IF YOU ARE AMENDING YOUR DECLARATION

- 1. Amount of this estimated payment .....\$ \_\_\_\_\_
- 2. Amount of any unused overpayment credit applied to this installment .....\$ \_\_\_\_\_
- 3. Pay this amount (line 1 less line 2) ..... \$ \_\_\_\_\_

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