CITY OF PICKERINGTON, OHIO
INCOME TAX DIVISION
Telephone: (614) 837-4116
Fax: (614) 833-2201
Email: tax@pickerington.net

2025 INDIVIDUAL PICKERINGTON CITY INCOME TAX RETURN DUE APRIL 15, 2026

FILING REQUIRED EVEN IF NO TAX IS DUE

ACCOUNT #

TAXPAYER SOCIAL SECURITY #

SPOUSE SOCIAL SECURITY #

Name and Address:

☐ Resident
☐ Partial-Year Resident
Move-In Date _____ Move-Out Date _____
☐ Non Resident ☐ Sole Proprietor
Should account be inactivated _____
Reason _____

Federal Form 1040, Schedule 1, and W-2s must be attached.

FILING STATUS Check only one
☐ Single ☐ Married filing jointly ☐ Married filing separately (enter name of spouse): _____
☐ Retired with no taxable income. ☐ Other (explain): _____

			Taxpayer Use	Office Use
INCOME If none, see exemption form.		**ATTACH FEDERAL FORM 1040, FEDERAL SCHEDULE 1, FORMS W-2, 1099 AND FEDERAL SCHEDULES C, E AND F**		
	1.	Total W-2 wages. (SEE INSTRUCTIONS ON PAGE 2) 1		
	2.	Profit from income other than wages (attach schedule(s) C, E and/or F) 2		
	3.	**TOTAL INCOME: (1 + 2)** 3		
	4.	LESS: EMPLOYEE BUSINESS EXPENSES (ATTACH FORMS 1040, 2106 AND SCH 1) (SEE SECTION 2, PAGE 2) 4		
	5.	LESS: INCOME EARNED WHILE NON-RESIDENT (SEE SECTION 2, PAGE 2) 5		
	6.	TOTAL DEDUCTIONS (LINE 4 + 5) 6		
	7.	**TOTAL TAXABLE INCOME (LINE 3 - LINE 6)** 7		
TAX	8.	TAX (MULTIPLY TAXABLE INCOME (LINE 7) BY 1% (0.01)) 8		
TAX WITHHELD, PAYMENTS, & CREDITS	9.	Pickerington tax withheld by employer (Do not include school tax SD 2307) 9		
	10.	Credit allowed for earnings taxed by another city (limited to ½%) 10		
		W-2 must show tax paid to other city (or attach another city return)		
	11.	Estimated tax payments 11		
	12.	Prior year overpayment that was not refunded 12		
	13.	Credit allowed for schedule income taxed by another city (limited to ½%; attach return) 13		
	14.	**Total payments and credits (add lines 9 through 13)** 14		
BALANCE DUE, REFUND OR CREDIT Note: No tax due if less than $10.01. No refund will be paid for amounts less than $10.01.	15.	**Balance Due or (Overpayment) (line 8 minus line 14)** 15		
	16.	Penalty (15%) _____ + Interest (0.75% per mo) _____ + Late filing fee _____ 16		
	17.	**Total due or (overpayment) (15 + 16)** 17		
	18(A)	**Carry forward/apply to prior $** _____ **18(B) Refund $** _____ 18		
		DECLARATION OF ESTIMATED TAX FOR YEAR 2026 REQUIRED BY LAW ON ALL INCOME FROM WHICH CITY OF PICKERINGTON TAX IS NOT WITHHELD. THERE IS A 15% PENALTY FOR NON-COMPLIANCE.		
ESTIMATE FOR 2026	19.	Estimated income subject to tax $ _____ . Multiply by tax rate of 1% 19		
	20.	Pickerington Tax to be withheld 20		
	21.	Wages taxed by another city $ _____ . Multiply by ½% (0.005) 21		
	22.	Credit from line 18(A) 22		
	23.	**Total credits (20 + 21 + 22)** 23		
	24.	**Net estimated tax due (19 - 23)** 24		
	25.	**First quarter estimate (enter ¼ of line 24) vouchers for remaining quarters are on city website** ... 25		
TAX DUE	26.	ENTER BALANCE DUE FROM LINE 17 ABOVE 26		
	27.	**TOTAL TAX DUE (ADD LINES 25 AND 26)** 27		

Under penalty of perjury, the undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated and that the figures used herein are the same as used for Federal Income Tax purposes. ☐ Check box if we may discuss this return with your preparer.

SIGNATURE OF PREPARER, IF OTHER THAN TAXPAYER _____ DATE _____

SIGNATURE OF TAXPAYER _____ DATE _____

ADDRESS OF PREPARER _____

SIGNATURE OF SPOUSE _____ DATE _____

SEND TO PICKERINGTON INCOME TAX DEPARTMENT, 100 LOCKVILLE ROAD, PICKERINGTON, OHIO 43147
OFFICE HOURS ARE 8:00 AM-5:00 PM MONDAY THROUGH FRIDAY - PHONE (614) 837-4116

MAKE CHECKS PAYABLE TO "CITY OF PICKERINGTON"

WORKSHEET A SALARIES, WAGES, TIPS AND OTHER EMPLOYEE COMPENSATION PER W-2(S)

	COLUMN 1	COLUMN 2		COLUMN 3	COLUMN 4	COLUMN 5
	EMPLOYER'S NAME	CITY WHERE EMPLOYED	WORKED REMOTELY/ HYBRID	GROSS INCOME FROM W-2'S (BOX 5 OR BOX 18, WHICHEVER IS HIGHER)	WAGES TAXED AND NOT REFUNDED BY OTHER CITY (W-2 BOX 18) (DO NOT INCLUDE PICKERINGTON)	PICKERINGTON TAX WITHHELD (DO NOT INCLUDE SCHOOL TAX SD 2307)
A.			☐			
B.			☐			
C.			☐			
D.			☐			
E. TOTALS			☐			
	ENTER ON:			PAGE 1, LINE 1	YOU MUST INPUT WAGES AFTER DEDUCTIONS IN SECTION 3 BELOW TO CALCULATE CREDIT	PAGE 1, LINE 9

If necessary, attach sheet for additional W-2 information.

SECTION 1 - OTHER INCOME

1. Profit/Loss from any Business Owned (Attach Federal Schedule 1 and Schedule C)) ..... $ _____
2. Rental and/or Farm Income/Loss (Attach Federal Schedule 1 and Federal Schedule E and/or F) ..... $ _____
3. Partnership Income/Loss (Attach Federal Schedule 1 and Federal Schedule E) ..... $ _____
4. Other Income (from gambling winnings, Pass-through-Entities, Estates, Trusts, Fees, Tips etc.) ..... $ _____
   Attach Federal Schedule 1, W-2Gs, 1099s, K-1, or appropriate Federal Schedules
5. Net Loss Per Previous Pickerington Tax Returns (see note below) ..... – $ (_____)
6. TOTAL (Add lines 1-5) ..... $ _____

(Carry to page 1, line 2)

NOTE: The net loss from any business activity cannot be used to offset salaries, wages, commissions, or other compensation, or non-business income. Net Operating Losses may be carried forward for five (5) years.

SECTION 2 - DEDUCTIONS

A. Partial year residents – income earned while NOT a resident of Pickerington ..... $ _____
Wages earned IN Pickerington CANNOT be pro-rated. *Exact figures must be used whenever possible. Income averaging may be used only when exact figures are not available.* (see instructions) Attach pay stubs from move date if necessary.

B. 2106 Employee Business Expenses are for use only by Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and employees with impairment-related work expenses. **The 2106 Form, as filed with the IRS, with an itemization of all expenses reported, page 2 of Federal Form 1040 and a copy of Federal Schedule 1 MUST BE ATTACHED OR THE DEDUCTION WILL BE DISALLOWED** ..... $ _____

C. Moving Expenses included in income on W-2 and reimbursed by employer. Employer documentation must be provided (Applies only to residents moving into City) ..... $ _____

D. TOTAL DEDUCTIONS ..... $ _____

(Carry to section 3 below)

SECTION 3 - CREDIT (ALLOWABLE ONLY FOR PICKERINGTON CITY RESIDENTS)**

**Credits must be substantiated with W-2s or other city returns showing taxes paid to another municipality.
DO NOT INCLUDE ANY SCHOOL DISTRICT TAX. (SD2307)

If your salary and/or income has been taxed and not refunded by a city other than Pickerington, use this calculation:
(Use only that portion of wage/income actually taxed; partial year residents must use partial year figures for tax liability and for credit. If you have or will receive a refund from the employment city on any portion of your income, you must exclude that portion from the credit calculation.)

DEDUCTIONS IN SECTION 2 ABOVE MUST BE DEDUCTED FROM WAGES BEFORE TAX CREDIT IS FIGURED.

TOTAL APPLICABLE WAGES TAXED BY ANOTHER CITY $** _____ **X 1/2% (.005) =** ..... **$ _____
(after deductions)

(Carry to page 1, line 10)