



**CITY OF DELAWARE  
INCOME TAX DEPARTMENT**

1 S SANDUSKY ST / P.O. BOX 496

DELAWARE, OH 43015

740-203-1225 / FAX: 740-203-1249

WWW.DELAWAREOHIO.NET / INCOMETAX@DELAWAREOHIO.NET

**2011 CURRENT RATE: 1.85%**

**QUARTERLY EMPLOYER CITY TAX WITHHOLDING PACKET**

**Coupon Packet**—Included in this packet are Employer Withholding Coupons for the period January 01-December 31 and a year-end Annual Reconciliation Form. Also included is an Annual Withholding Tax Worksheet for you to keep track of your payments. If you have any questions, contact our office at 740-203-1225. Additional coupon forms and information are available on the City of Delaware website at [www.DelawareOhio.net](http://www.DelawareOhio.net).

**Who must file**—Any employer within or doing business within the City of Delaware, Ohio, who employs one or more persons is required to withhold the current tax rate from all qualifying wages paid to or accrued by the employee(s) and to file these coupon forms and remit tax to the City of Delaware Income Tax Department pursuant to the Delaware Income Tax Ordinance.

**Deposit Requirements**—The City of Delaware income tax must be remitted to the Income Tax Department on a quarterly basis unless withholding amounts are more than one thousand dollars (\$1000.00) per month. Each employer is required to file the "Employer's Return of Tax Withheld" coupon along with the monthly or quarterly

withholding payments on or before the due dates as shown below to the Income Tax Department. The failure of any employer to receive or procure the forms shall not excuse him from making this return or from remitting the tax withheld.

- **Quarterly**—If tax withheld or required to be withheld is less than \$1000 per month, remittance is due by the last day of the month following the end of a quarterly period (April 30, July 31, October 31, January 31).
- **Monthly**—If more than \$1000 is withheld or required to be withheld per month, remittance is due by the last day of the following month.

**Failure To File Return and Pay Tax**—All taxes, including taxes withheld or required to be withheld from wages by an employer and remaining unpaid after they become due, shall bear interest on the amount of the unpaid tax at the rate of one percent (1.0%) per month (or fractional part thereof) and a late payment penalty of three percent (3.0%) per month (or fractional part thereof). The failure to receive a withholding deposit coupon form shall not excuse an employer from making a return and depositing the taxes withheld.

**COMPLETING THE WITHHOLDING COUPON FORMS**

**Line 1**— Enter tax withheld on all qualifying wages paid to or accrued by all employees working within the City of Delaware.

**Line 2**—Enter tax withheld as courtesy to Delaware City residents and indicate percentage used. If unsure of proper courtesy rate, please call the Income Tax Department.

**Line 3**—Enter total of Lines 1 and 2.

**Line 4**—Adjust current payment of actual tax withheld for under payment or over payment in previous period. Attach explanation.

**Lines 5 & 6**—See instructions under Failure To File Return and Pay Tax.

**Line 7**—Enter total amount to be remitted.

**QUALIFYING WAGES FOR WITHHOLDING (Ohio Revised Code, Sec 718.03)**

**Medicare Wages**

An employer is required to withhold only on "qualifying wages," which are wages as defined in Internal Revenue Code Section 3121(a), generally the Medicare Wage Box of Form W-2.

- **Medicare Exempt Employees**—These employees are subject to the requirements for "qualifying wages" in the Medicare Wage Box of Form W-2 even though that box will remain blank.
- **Cafeteria Plans**—Internal Revenue Code Section 125 wages are not included in the definition of Medicare wages and do not need to be deducted from the Medicare Wage Box.
- **401(k), 457, and Supplemental Unemployment Compensation Benefits**—These items should all be included in the Medicare Wage Box and are subject to withholding requirements.

- **Nonqualified Deferred Compensation Plan**—Income from nonqualified plans is included in the definition of "qualifying wages" at the time the income is deferred and is subject to withholding requirements.
- **Stock Options**—Income from the exercise of stock options is included in the definition of "qualifying wages" and is subject to withholding requirements.
- **Disqualifying Disposition of an Incentive Stock Option**—Employer is not required to withhold, but the income is considered "qualifying wages," and the recipient is liable for the tax.

**Note:** As an employer, if the Medicare Wage Box is not the largest wage figure on the W-2 Form, a written explanation will be required.

**Questions? Contact the City of Delaware Income Tax Department:  
740-203-1225 or [IncomeTax@DelawareOhio.Net](mailto:IncomeTax@DelawareOhio.Net)**

**ANNUAL WITHHOLDING TAX WORKSHEET**

PD ENDING	DUE DATE	AMT	DATE	CHECK #	PD ENDING	DUE DATE	AMT	DATE	CHECK #
1/31	3/2				7/31	8/31			
2/28	3/31				8/31	9/30			
3/31	4/30				9/30	10/31			
1ST QTR	4/30				3RD QTR	10/31			
4/30	6/1				10/31	11/30			
5/31	6/30				11/30	12/31			
6/30	7/31				12/31	1/31			
2ND QTR	7/31				4TH QTR	1/31			



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**Line 3**—Enter total of Lines 1 and 2.

**Line 4**—Adjust current payment of actual tax withheld for under payment or over payment in previous period. Attach explanation.

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**Line 7**—Enter total amount to be remitted.

**2011 DELAWARE TAX RATE: 1.85%** Period Ending **DECEMBER 31**, due on or before **JANUARY 31**

*This return must be filed on or before the due date shown.*

- 1. Tax withheld on income earned in Delaware
- 2. Courtesy tax withheld at \_\_\_\_\_% (reduced credit rate)
- 3. Total tax withheld in period for Delaware.
- 4. Adjustment of tax for prior period (explain on back)
- 5. Interest (1% per month)
- 6. Penalty (3% per month)
- 7. **TOTAL** (including interest and penalty if due)

1.
2.
3.
4.
5.
6.
7.

Delaware Tax ID: \_\_\_\_\_ -W

FIN: \_\_\_\_\_

Company Name and Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**4TH  
QTR**

Company Email: \_\_\_\_\_ Phone Number: \_\_\_\_\_

**CITY OF DELAWARE INCOME TAX  
EMPLOYER'S RETURN OF TAX WITHHELD**

I hereby certify that the information and statements contained herein and in any schedules or exhibits attached are true and correct.

Print Name: \_\_\_\_\_

Signed: \_\_\_\_\_

Official Title: \_\_\_\_\_

Date: \_\_\_\_\_

Make check or money order payable to  
**CITY OF DELAWARE INCOME TAX**

Mail to  
**City of Delaware Income Tax  
PO Box 496  
Delaware OH 43015  
740-203-1225**

**2011 DELAWARE TAX RATE: 1.85%** Period Ending **SEPTEMBER 30**, due on or before **OCTOBER 31**

*This return must be filed on or before the due date shown.*

- 1. Tax withheld on income earned in Delaware
- 2. Courtesy tax withheld at \_\_\_\_\_% (reduced credit rate)
- 3. Total tax withheld in period for Delaware.
- 4. Adjustment of tax for prior period (explain on back)
- 5. Interest (1% per month)
- 6. Penalty (3% per month)
- 7. **TOTAL** (including interest and penalty if due)

1.
2.
3.
4.
5.
6.
7.

Delaware Tax ID: \_\_\_\_\_ -W

FIN: \_\_\_\_\_

Company Name and Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**3RD  
QTR**

Company Email: \_\_\_\_\_ Phone Number: \_\_\_\_\_

**CITY OF DELAWARE INCOME TAX  
EMPLOYER'S RETURN OF TAX WITHHELD**

I hereby certify that the information and statements contained herein and in any schedules or exhibits attached are true and correct.

Print Name: \_\_\_\_\_

Signed: \_\_\_\_\_

Official Title: \_\_\_\_\_

Date: \_\_\_\_\_

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**Line 4**—Adjust current payment of actual tax withheld for under payment or over payment in previous period. Attach explanation.

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**Line 7**—Enter total amount to be remitted.

**2011 DELAWARE TAX RATE: 1.85%**

Period Ending **JUNE 30**, due on or before **JULY 31**

*This return must be filed on or before the due date shown.*

- 1. Tax withheld on income earned in Delaware
- 2. Courtesy tax withheld at \_\_\_\_\_% (reduced credit rate)
- 3. Total tax withheld in period for Delaware.
- 4. Adjustment of tax for prior period (explain on back)
- 5. Interest (1% per month)
- 6. Penalty (3% per month)
- 7. **TOTAL** (including interest and penalty if due)

1.
2.
3.
4.
5.
6.
7.

Delaware Tax ID: \_\_\_\_\_ -W

FIN: \_\_\_\_\_

Company Name and Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**2ND  
QTR**

Company Email: \_\_\_\_\_ Phone Number: \_\_\_\_\_

**CITY OF DELAWARE INCOME TAX  
EMPLOYER'S RETURN OF TAX WITHHELD**

I hereby certify that the information and statements contained herein and in any schedules or exhibits attached are true and correct.

Print Name: \_\_\_\_\_

Signed: \_\_\_\_\_

Official Title: \_\_\_\_\_

Date: \_\_\_\_\_

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**2011 DELAWARE TAX RATE: 1.85%**

Period Ending **MARCH 31**, due on or before **APRIL 30**

*This return must be filed on or before the due date shown.*

- 1. Tax withheld on income earned in Delaware
- 2. Courtesy tax withheld at \_\_\_\_\_% (reduced credit rate)
- 3. Total tax withheld in period for Delaware.
- 4. Adjustment of tax for prior period (explain on back)
- 5. Interest (1% per month)
- 6. Penalty (3% per month)
- 7. **TOTAL** (including interest and penalty if due)

1.
2.
3.
4.
5.
6.
7.

Delaware Tax ID: \_\_\_\_\_ -W

FIN: \_\_\_\_\_

Company Name and Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**1ST  
QTR**

Company Email: \_\_\_\_\_ Phone Number: \_\_\_\_\_

**CITY OF DELAWARE INCOME TAX  
EMPLOYER'S RETURN OF TAX WITHHELD**

I hereby certify that the information and statements contained herein and in any schedules or exhibits attached are true and correct.

Print Name: \_\_\_\_\_

Signed: \_\_\_\_\_

Official Title: \_\_\_\_\_

Date: \_\_\_\_\_

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