



2010 CITY OF DELAWARE INCOME TAX RETURN

DUE ON OR BEFORE APRIL 18, 2011

INCOME TAX DEPARTMENT (740) 203-1225 P.O BOX 496 DELAWARE, OHIO 43015-0496

FOR TAX USE ONLY AMOUNT PAID WITH THIS RETURN

CHECK OR CASH OR MONEY ORDER CHECK NO.

YOUR SOCIAL SECURITY # SPOUSE SOCIAL SECURITY # DELAWARE TAX I.D. RESIDENCY AND EMPLOYMENT INFORMATION PART YEAR RESIDENT FROM TO NAME OF EMPLOYER CITY WHERE EMPLOYED DATES EMPLOYED

INFORMATIONAL FILING COMPLETE THIS SECTION IF ONLY INCOME IN 2010 WAS NON-TAXABLE. SEE INSTRUCTION NO. 1 RETIRED AND/OR HAVE NON-TAXABLE INCOME OF SOCIAL SECURITY/PENSION INTEREST/DIVIDENDS

OFFICE COPY ATTACH W-2 FORMS TO BACK 1. TOTAL W-2 WAGES. (Use W-2 box 5 or box 18, whichever is higher) ATTACH ALL W-2S 2. OTHER TAXABLE INCOME OR DEDUCTIONS FROM LINE 17 PAGE 2. 3. TAXABLE INCOME (Line 1 plus or minus line 2) 4. DELAWARE INCOME TAX (Multiply line 3 by .0155) 5. CREDITS A. TAX WITHHELD BY EMPLOYER FOR DELAWARE B. 2010 CREDIT FOR TAX PAID OTHER CITIES (FROM LINE 18, SCHEDULE A, ON BACK) Residents Only C. 2010 ESTIMATED TAX PAID AND PRIOR YEAR CREDITS AS OF D. PAYMENTS MADE AFTER ABOVE DATES E. TOTAL CREDITS 6. IF LINE 4 IS GREATER THAN LINE 5E, PAYMENT OF BALANCE MUST ACCOMPANY THIS RETURN. 2010 BALANCE DUE 7. IF LINE 5E IS GREATER THAN LINE 4, OVERPAYMENT TO BE REFUNDED \$ (A) OR CREDITED \$ (B) TO NEXT YEAR ESTIMATE (IF LINE 6 OR 7 IS LESS THAN \$3.00, NO PAYMENT DUE, NO REFUND ISSUED OR CREDIT CARRY FORWARD) DECLARATION PENALTY \$ PENALTY \$ INTEREST \$

DECLARATION OF ESTIMATED TAX FOR YEAR 2011

Note: The tax rate for the City of Delaware increased to 1.85% as of January 1, 2011.

CLIP CHECK OR MONEY ORDER HERE 8. TOTAL INCOME SUBJECT TO TAX \$ MULTIPLY BY TAX RATE OF 1.85 % FOR GROSS TAX OF \$ 9. MULTIPLY LINE 8 BY .9 \$ 10. LESS EXPECTED TAX CREDITS A. DELAWARE TAX TO BE WITHHELD AND/OR CREDITS FOR TAX PAID OTHER CITIES \$ 11. DECLARATION FOR 2011 (LINE 9 LESS LINE 10A) \$ 12. LESS OVERPAYMENT FROM PRIOR YEAR(S) \$ 13. NET TAX DUE (LINE 11 LESS LINE 12) \$ 14. AMOUNT PAID WITH THIS DECLARATION (NOT LESS THAN 25% OF LINE 13) 2011 AMT-DUE \$ 15. TOTAL DUE (LINE 6 PLUS 14) REMIT PAYMENT TOTAL OF LINES 6 & 14 \$

I CERTIFY THAT I HAVE EXAMINED THIS RETURN (INCLUDING ACCOMPANYING SCHEDULES AND STATEMENT(S) AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT AND COMPLETE. MAY CITY OF DELAWARE DISCUSS THIS RETURN WITH PREPARER SHOWN BELOW? YES NO

Signature of Person Preparing if Other Than Taxpayer Date Signature of Taxpayer Date Print Name of Person Preparing if Other Than Taxpayer Date Signature of Spouse Date Daytime Phone # Email Address Daytime Phone # Email Address

15. INCOME

- A. PROFIT FROM ANY BUSINESS OWNED (ATTACH FEDERAL SCHEDULE C) .....\$ \_\_\_\_\_
- B. RENTAL AND/OR FARM INCOME (ATTACH FEDERAL SCHEDULE E OR F) .....\$ \_\_\_\_\_
- C. PARTNERSHIP INCOME (ATTACH FEDERAL SCHEDULE E) .....\$ \_\_\_\_\_
- D. OTHER INCOME (ATTACH TAXABLE 1099'S OR EXPLAIN SOURCE) .....\$ \_\_\_\_\_
- E. TOTAL (SEE INSTRUCTION NO. 8 BELOW) .....\$ \_\_\_\_\_

16. DEDUCTIONS

- A. DEDUCTIBLE EXPENSES (ATTACH FEDERAL FORM 2106 & ITEMIZATION OF ALL EXPENSES REPORTED)....\$ \_\_\_\_\_
- B. INCOME EARNED OUT OF CITY WHILE NOT A RESIDENT (ATTACH CALCULATIONS) .....\$ \_\_\_\_\_
- C. TOTAL DEDUCTIONS (LINE 16A + LINE 16B) .....\$ \_\_\_\_\_

17. NET OTHER TAXABLE INCOME OR DEDUCTIONS (LINE 15E - LINE 16C (INSERT ON LINE 2, PAGE 1) .....\$ \_\_\_\_\_

18. SCHEDULE A - CREDIT FOR TAX PAID OTHER MUNICIPALITIES. PART-YEAR RESIDENTS MUST PRORATE CREDIT ON THE SAME BASIS AS PRORATED INCOME. ATTACH ALL W2'S AND/OR OTHER CITY RETURN TO SUPPORT TAXABLE INCOME AND TAX PAID. A REFUND OF TAX FROM ANOTHER CITY AND/OR APPLICABLE 2106 EXPENSES MUST REDUCE INCOME IN CALCULATION OF CREDIT.

(A) MUNICIPALITY	(B) INCOME TAXED BY OTHER CITY	(C) COLUMN (B) X .00775	(D) OTHER CITY TAX WITHHELD OR PAID	(E) COLUMN (D) X .50	(F) LESSER OF (C) OR (E)

TOTAL COLUMN F. ENTER HERE AND CARRY TO LINE 5B ON FRONT .....TOTAL \_\_\_\_\_

### INSTRUCTIONS

1. INFORMATION FILING - complete Informational Filing if the only income received in 2010 was non-taxable. If other taxable income was received in 2010 in addition to non-taxable income, proceed to line 1 of form and complete tax return.
2. LINE 1 - report total amount of qualifying wages (W-2 box 5 or box 18, whichever is higher). ALL W-2'S MUST BE ATTACHED.
3. LINE 2 - to be completed if you have income other than W-2 income, or if you have deductions allowable against W-2 income. Interest and dividend income is not taxable income (ALL FEDERAL SCHEDULES AND TAXABLE 1099'S MUST BE ATTACHED).
4. LINE 4 - Multiply Delaware Taxable income by .0155.
5. LINE 5B - A partial credit is allowed for taxes due and paid to another city. This credit is lesser of .50 of the tax paid to the other city or .00775 of the income taxed by the other city and Delaware. You must take each W-2 and compute credit individually, then insert the total tax credit on Line 5B. Use above Delaware Schedule A to compute credit.  
 EXAMPLES:  
 On an income of \$10,000.00 earned in a city with a 2.00% earnings tax rate, the employer should withhold \$200.00. The maximum allowable credit for Delaware in this case would be \$77.50 (.00775 X \$10,000.00) NOT \$100.00 (.50 X \$200.00).  
 On an income of \$10,000.00 earned in a city with a 1.00% earnings tax rate, the employer should withhold \$100.00. The maximum allowable credit for Delaware in this case would be \$50.00 (.50 X \$100.00) NOT \$77.50 (.00775 X \$10,000.00).
6. LINE 5D - enter payments made on your 2010 Declaration of Estimated Tax after pre-printed date on line 5C.
7. LINE 7 - unless the space is checked as indicating a refund, any overpayment will be applied to your next years estimated tax.
8. LINE 15 - NOTE: losses from non-related business may not be used to offset either W-2 wages, 1099's or other non-related business income. Losses may be carried forward for a maximum period of three years to offset future related business or rental income.
9. LINE 16A - 2106 employee business expenses are limited to actual expenses incurred in the production or earning of the income. The City requires you to attach to form 2106, an itemization of all expenses reported. The City does not allow: union dues, non-job related travel, travel between non-related employers, or any expenses not directly related to income earned from the employer from whom you are reporting the expenses. THE DEDUCTION WILL BE DISALLOWED IF FORM 2106 AND ITEMIZATION IS NOT ATTACHED.
10. LINE 16B - If exact non-resident income is not known, taxpayers may report income based on the percentage of time they resided in Delaware. If income was earned on a different basis, supply employer verification (i.e., payroll check stubs or letter) detailing income earned and tax withheld/paid during the Delaware residency. Complete Residency and Employment Information on front of tax return.
11. SIGNATURE: The tax return must be signed and dated. Please provide email address and daytime phone numbers for the taxpayer and tax preparer.