



2012 CITY OF DELAWARE INCOME TAX RETURN

DUE ON OR BEFORE APRIL 15, 2013

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

FOR TAX USE ONLY AMOUNT PAID WITH THIS RETURN

CHECK NO. CHECK ONLY ONE FILING STATUS

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

COMPLETE THIS SECTION IF ONLY INCOME IN 2012 WAS NON-TAXABLE. SEE INSTRUCTION NO. 1 RETIRED AND/OR HAVE NON-TAXABLE INCOME OF SOCIAL SECURITY/PENSION INTEREST/DIVIDENDS

1. TOTAL W-2 WAGES (Use W-2 box 5 or box 18, whichever is higher) ATTACH ALL W-2s 2A. OTHER TAXABLE INCOME FROM PAGE 2, LINE 16. 2B. ALLOWABLE REDUCTIONS OF INCOME FROM PAGE 2, LINE 17

DECLARATION OF ESTIMATED TAX FOR YEAR 2013

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

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.

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

16. OTHER TAXABLE INCOME

- A. PROFIT/LOSS FROM ANY BUSINESS OWNED (ATTACH FEDERAL SCHEDULE C)
 - B. PROFIT/LOSS FROM ANY RENTAL INCOME AND/OR FARM INCOME (ATTACH FEDERAL SCHEDULE E OR F)
 - C. PROFIT /LOSS FROM NON-DELAWARE PARTNERSHIP (ATTACH FEDERAL SCHEDULE E)
 - D. OTHER INCOME (EXPLAIN SOURCE)
- REPORT **TOTAL PROFITS ONLY** HERE AND ON PAGE 1, LINE 2A

PROFIT	LOSS

IMPORTANT: LOSSES FROM ONE BUSINESS ACTIVITY CANNOT OFFSET PROFIT FROM UNRELATED BUSINESS ACTIVITY. LOSSES MAY BE CARRIED FORWARD A MAXIMUM OF 3 YEARS TO OFFSET FUTURE PROFIT(S) ON THE SAME BUSINESS ACTIVITY.

17. ALLOWABLE REDUCTIONS OF INCOME

- A. ALLOWABLE EXPENSES FROM FEDERAL FORM 2106 (ATTACH FORM 2106 & ITEMIZATION OF ALL EXPENSES REPORTED)
 - B. INCOME EARNED OUT OF CITY WHILE NOT A RESIDENT (ATTACH CALCULATIONS)
- REPORT TOTAL REDUCTIONS OF INCOME HERE AND ON PAGE 1, LINE 2B

18. SCHEDULE 1 - 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 .00925	(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 FRONTTOTAL

INSTRUCTIONS

1. INFORMATIONAL FILING - complete Informational Filing if the only income received in 2012 was non-taxable. If other taxable income was received in 2012 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 2A - to be completed if you have income other than 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 .0185.
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 .00925 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 1 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 \$92.50 (.00925 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 \$92.50 (.00925 X \$10,000.00).
6. LINE 5D - enter payments made on your 2012 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 16 - 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 17A - 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 17B - 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.