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

## 2013 CURRENT RATE: 1.85%

## MONTHLY 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.

**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 FormW-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**

## 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 | | | |

## CITY OF DELAWARE ANNUAL RECONCILIATION INSTRUCTIONS

On or before the last day of February of each year, each employer must file a withholding reconciliation using the City of Delaware form. Copies of all W-2 Forms applicable to the reconciliation must be attached.

All W-2's must furnish the name, address, social security number, qualifying wages, city tax withheld, name of city for which tax was withheld, and any other compensation paid to the individual. If copies of the W-2 Forms are not available, each employer must provide a listing of all employees subject to Delaware tax. The listing shall require the same type of information as is required on the W-2 Form.

Any individual, association, or business entity that is required under the Internal Revenue Code to issue Form 1099 to any person shall, on or before the last day of February of each year, file copies of said 1099's to the Income Tax Department. If 1099 copies are not available, a listing with the same information as contained on Form 1099 may be submitted. Failure to comply may result in penalty assessment.

The front of the Annual Reconciliation Form must show a breakdown of all withholding payments made either quarterly or monthly in the boxes provided. Sections 1, 2, 3, 4, and 5 must be completed.

The total tax paid should be equal to the current City of Delaware income tax rate (or the reduced courtesy withholding rate) of Box 2.

The completed Annual Reconciliation Form and all attachments must be submitted to the City of Delaware Income Tax Department on or before February 28 of each year. Failure to file the Annual Reconciliation Form with attachments by February 28 each year will result in a penalty assessment. Any questions regarding this form should be referred to the Income Tax Department at 740-203-1225.

***Special Notice: The City of Delaware will now accept electronic filing of year-end W-2 and reconciliation information. Employer must use the SSA format that includes local tax information.***

**2013 CURRENT RATE: 1.85%** **CITY OF DELAWARE ANNUAL RECONCILIATION FORM**

# CITY OF DELAWARE INCOME TAX EMPLOYER'S ANNUAL RECONCILIATION OF TAX WITHHELD

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**

Email to **IncomeTax@DelawareOhio.Net**

**Payment Enclosed:** _____

**Close Account:** _____

**Refund Requested:** _____

Due on or before **FEBRUARY 28** with **W-2's attached.** All sections must be completed.

Delaware Tax ID: _____ -W FIN: _____

Company Name and Address: _____

_____

_____

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

Printed Name: _____ Signature: _____

Official Title: _____ Date: _____

Email: _____ Phone Number: _____

| | |
|---|---|
| JAN | JULY |
| FEB | AUG |
| MAR | SEP |
| 1ST QTR | 3RD QTR |
| APR | OCT |
| MAY | NOV |
| JUN | DEC |
| 2ND QTR | 4TH QTR |

1. Total # Delaware W-2's #_____
2. Workplace wages $_____
3. Workplace tax withheld $_____
4. Residence tax withheld $_____
5. Total taxes paid to Delaware $_____
6. BALANCE DUE OR REFUND $_____

**2013 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 | 1. |
| 2. Courtesy tax withheld at _____% (reduced credit rate) | 2. |
| 3. Total tax withheld in period for Delaware. | 3. |
| 4. Adjustment of tax for prior period (explain on back) | 4. |
| 5. Interest (1% per month) | 5. |
| 6. Penalty (3% per month) | 6. |
| 7. **TOTAL** (including interest and penalty if due) | 7. |

Delaware Tax ID: _____ -W FIN: _____

Company Name and Address: _____

_____

_____

DEC

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**

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**2013 DELAWARE TAX RATE: 1.85%** Period Ending **NOVEMBER 30**, due on or before **DECEMBER 31**

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

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

Delaware Tax ID: _____ -W FIN: _____

Company Name and Address: _____

_____

_____

NOV

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
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**Delaware OH 43015**
**740-203-1225**

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**2013 DELAWARE TAX RATE: 1.85%** Period Ending **OCTOBER 31**, due on or before **NOVEMBER 30**

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

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

Delaware Tax ID: _____ -W FIN: _____

Company Name and Address: _____

_____

_____

OCT

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
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**PO Box 496**
**Delaware OH 43015**
**740-203-1225**

**2013 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 | 1. |
| 2. Courtesy tax withheld at _____% (reduced credit rate) | 2. |
| 3. Total tax withheld in period for Delaware. | 3. |
| 4. Adjustment of tax for prior period (explain on back) | 4. |
| 5. Interest (1% per month) | 5. |
| 6. Penalty (3% per month) | 6. |
| 7. **TOTAL** (including interest and penalty if due) | 7. |

Delaware Tax ID: _____ -W FIN: _____

Company Name and Address: _____

_____

_____

SEP

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
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**Delaware OH 43015**
**740-203-1225**

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**2013 DELAWARE TAX RATE: 1.85%** Period Ending **AUGUST 31**, due on or before **SEPTEMBER 30**

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

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

Delaware Tax ID: _____ -W FIN: _____

Company Name and Address: _____

_____

_____

AUG

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
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**Delaware OH 43015**
**740-203-1225**

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**2013 DELAWARE TAX RATE: 1.85%** Period Ending **JULY 31**, due on or before **AUGUST 31**

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

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

Delaware Tax ID: _____ -W FIN: _____

Company Name and Address: _____

_____

_____

JUL

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
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**PO Box 496**
**Delaware OH 43015**
**740-203-1225**

**2013 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 | 1. |
| 2. Courtesy tax withheld at _____% (reduced credit rate) | 2. |
| 3. Total tax withheld in period for Delaware. | 3. |
| 4. Adjustment of tax for prior period (explain on back) | 4. |
| 5. Interest (1% per month) | 5. |
| 6. Penalty (3% per month) | 6. |
| 7. **TOTAL** (including interest and penalty if due) | 7. |

Delaware Tax ID: _____ -W FIN: _____

Company Name and Address: _____

_____

_____

JUN

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**

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**PO Box 496**
**Delaware OH 43015**
**740-203-1225**

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**2013 DELAWARE TAX RATE: 1.85%** Period Ending **MAY 31**, due on or before **JUNE 30**

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

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

Delaware Tax ID: _____ -W FIN: _____

Company Name and Address: _____

_____

_____

MAY

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
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**Delaware OH 43015**
**740-203-1225**

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**2013 DELAWARE TAX RATE: 1.85%** Period Ending **APRIL 30**, due on or before **MAY 31**

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

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

Delaware Tax ID: _____ -W FIN: _____

Company Name and Address: _____

_____

_____

APR

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
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Mail to
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**PO Box 496**
**Delaware OH 43015**
**740-203-1225**

**2013 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 | 1. |
| 2. Courtesy tax withheld at _____% (reduced credit rate) | 2. |
| 3. Total tax withheld in period for Delaware. | 3. |
| 4. Adjustment of tax for prior period (explain on back) | 4. |
| 5. Interest (1% per month) | 5. |
| 6. Penalty (3% per month) | 6. |
| 7. **TOTAL** (including interest and penalty if due) | 7. |

Delaware Tax ID: _____ -W FIN: _____

Company Name and Address: _____

_____

_____

MAR

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
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**Delaware OH 43015**
**740-203-1225**

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**2013 DELAWARE TAX RATE: 1.85%** Period Ending **FEBRUARY 28**, due on or before **MARCH 31**

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

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

Delaware Tax ID: _____ -W FIN: _____

Company Name and Address: _____

_____

_____

FEB

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
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Mail to
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**PO Box 496**
**Delaware OH 43015**
**740-203-1225**

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**2013 DELAWARE TAX RATE: 1.85%** Period Ending **JANUARY 31**, due on or before **FEBRUARY 28**

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

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

Delaware Tax ID: _____ -W FIN: _____

Company Name and Address: _____

_____

_____

JAN

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
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**740-203-1225**