



2014 CITY OF DELAWARE INCOME TAX RETURN

DUE ON OR BEFORE APRIL 15, 2015

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 CASH MONEY ORDER

YOUR SOCIAL SECURITY # SPOUSE SOCIAL SECURITY # RESIDENCY AND EMPLOYMENT INFORMATION DELAWARE TAX I.D. PART YEAR RESIDENT FROM TO NAME OF EMPLOYER CITY WHERE WORK PERFORMED DATES EMPLOYED NAME OF EMPLOYER CITY WHERE WORK PERFORMED DATES EMPLOYED Name, Address and Email: Indicate change(s) by checking Name Address Email Effective Date: CHECK ONLY ONE FILING STATUS LIST OTHER PERSONS, 16 YEARS OR OLDER, LIVING IN RESIDENCE DO YOU OWN RENTAL PROPERTY? YES NO IF RENTING RESIDENCE, GIVE NAME AND ADDRESS OF PR OPERTY OWNER

COMPLETE THIS SECTION IF ONLY INCOME IN 2014 WAS NON-TAXABLE. SEE INSTRUCTION NO. 1

CHECK BOX FOR THE TYPE OF NON-TAXABLE INCOME: RETIRED - SOCIAL SECURITY / PENSION INTEREST / DIVIDENDS RESERVE/ACTIVE MILITARY PAY UNEMPLOYMENT PERMANENT DISABILITY ADC OTHER

NOTE: IF YOU HAD NO OTHER SOURCES OF INCOME IN 2013 - STOP HERE, SIGN, DATE AND MAIL YOUR RETURN

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. (Attach Federal Schedule or 1099-M) 2B. ALLOWABLE REDUCTIONS OF INCOME FROM PAGE 2, LINE 17 3. TAXABLE INCOME (Line 1 plus Line 2A minus 2B) 4. DELAWARE INCOME TAX (Multiply line 3 by .0185) 5. CREDITS A. TAX WITHHELD BY EMPLOYER FOR DELAWARE B. 2014 CREDIT FOR TAX PAID OTHER CITIES (FROM LINE 18, SCHEDULE 1 ON BACK) Residents Only C. 2014 ESTIMATED TAX PAID AND PRIOR YEAR CREDITS AS OF D. PAYMENTS MADE AFTER ABOVE DATES E. TOTAL CREDITS (Add 5A through 5D) 6. IF LINE 4 IS GREATER THAN LINE 5E, PAYMENT OF BALANCE MUST ACCOMPANY THIS RETURN. 2014 BALANCE DUE MAKE REMITTANCE PAYABLE TO CITY OF DELAWARE INCOME TAX. 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 2015

8. TOTAL INCOME SUBJECT TO TAX 9. MULTIPLY BY TAX RATE OF 1.85% FOR GROSS TAX OF 10. LESS EXPECTED TAX CREDITS A. DELAWARE TAX TO BE WITHHELD AND/OR CREDITS FOR TAX PAID OTHER CITIES 11. DECLARATION FOR 2015 (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) 2015 AMT-DUE REMIT PAYMENT TOTAL OF LINES 6 & 14 15. TOTAL DUE (LINE 6 PLUS 14)

I CERTIFY THAT I HAVE EXAMINED THIS RETURN (INCLUDING A COMPANYING 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

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 |
|--------|------|
|        |      |
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|        |      |
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**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)<br>MUNICIPALITY | (B)<br>INCOME / WAGES<br>TAXED BY OTHER CITY | (C)<br>COLUMN (B) X .00925 | (D)<br>OTHER CITY TAX<br>WITHHELD OR PAID | (E)<br>COLUMN (D) X .50 | (F)<br>LESSER OF<br>(C) OR (E) |
|---------------------|--|----------------------------|---|-------------------------|--------------------------------|
|                     |  |                            |   |                         |                                |
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|                     |  |                            |   |                         |                                |

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

### INSTRUCTIONS

1. INFORMATIONAL FILING - complete Informational Filing if the only income received in 2014 was non-taxable. If other taxable income was received in 2014 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 2014 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 year's 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.