



2017 INCOME TAX RETURN

DUE ON OR BEFORE APRIL 17, 2018

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

FOR TAX USE ONLY AMOUNT PAID WITH THIS RETURN

CHECK BOX CASH 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 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 PROPERTY OWNER

COMPLETE THIS SECTION IF ONLY INCOME IN 2017 WAS NON-TAXABLE. SEE INSTRUCTION NO. 1

INFORMATIONAL FILING

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 2017 - 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. ADJUSTMENTS TO TAXABLE WAGES FROM PAGE 2, LINES 18-22 \$ 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. 2017 CREDIT FOR TAX PAID OTHER CITIES (FROM LINE 17, SCHEDULE 1 ON BACK) Residents Only \$ C. 2017 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 2017 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 \$10.00 OR LESS, NO PAYMENT DUE, NO REFUND ISSUED OR CREDIT CARRY FORWARD) DECLARATION PENALTY \$ PENALTY \$ INTEREST \$ TOTAL PENALTY/INTEREST \$ (SEE INSTRUCTION NO. 12) (SEE INSTRUCTION NO. 11) (SEE INSTRUCTION NO. 11)

DECLARATION OF ESTIMATED TAX FOR YEAR 2018

8. TOTAL INCOME SUBJECT TO TAX \$ MULTIPLY BY TAX RATE OF 1.85% FOR GROSS TAX OF \$ 9. MULTIPLY LINE 8 BY .9 (90%) \$ 10. LESS EXPECTED TAX CREDITS A. DELAWARE TAX TO BE WITHHELD AND/OR CREDITS FOR TAX PAID OTHER CITIES \$ 11. DECLARATION FOR 2018 (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) \$ 2018 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

16. OTHER TAXABLE INCOME. SEE INSTRUCTION NO. 9

- 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) .....
  - E. REPORT TOTAL PROFIT/LOSS HERE .....
- REPORT NET PROFIT HERE AND ON LINE 2A ON FRONT OF FORM.....

PROFIT	LOSS

17. SCHEDULE 1 – 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 BELOW 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).

CREDIT FOR TAX PAID OTHER MUNICIPALITIES. PART-YEAR RESIDENTS MUST PRORATE CREDIT ON THE SAME BASIS AS PRORATED INCOME. ATTACH ALL W-2S 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/WAGES TAXES 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 FRONT.....TOTAL \_\_\_\_\_

**ADJUSTMENTS TO TAXABLE WAGES**

18. PART YEAR RESIDENTS. SEE INSTRUCTION NO. 8.

ENTER INCOME EARNED WHILE NOT A RESIDENT OF DELAWARE. ATTACH SEPERATE CALCULATION

**INCLUDE AMOUNT IN TOTAL ON LINE 2B ON FRONT OF FORM.** ..... \$ \_\_\_\_\_

19. EMPLOYEE BUSINESS EXPENSES FROM FEDERAL FORM 2106.

ATTACH COPY OF FORM 2106 AND FEDERAL SCHEDULE A. SEE INSTRUCTION NO. 5

**INCLUDE AMOUNT IN TOTAL ON LINE 2B ON FRONT OF FORM.** ..... \$ \_\_\_\_\_

20. ENTER AMOUNT OF INCOME ON WHICH DELAWARE CITY TAX WAS IMPROPERLY WITHHELD. ATTACH DOCUMENTATION

**ENTER AMOUNT ON LINE 2B ON FRONT OF FORM..** ..... \$ \_\_\_\_\_

COMPLETE EMPLOYER CERTIFICATION BELOW.

21. IF YOU WERE A NONRESIDENT OVER-THE-ROAD TRUCK DRIVER, MULTIPLY YOUR TOTAL WAGES BY 10% (.10). (ATTACH DOCUMENTATION)

**ENTER AMOUNT HERE AND ON LINE 3 (TAXABLE INCOME) ON FRONT OF FORM..** ..... \$ \_\_\_\_\_

COMPLETE EMPLOYER CERTIFICATION BELOW.

22. IF YOU WERE A NON-RESIDENT EMPLOYEE WHO WORKED PART OF THE YEAR OUTSIDE THE CITY OF DELAWARE FOR WHICH YOUR EMPLOYER WITHHELD DELAWARE CITY TAX: (ATTACH DOCUMENTATION)

A. TOTAL WAGES FOR THE YEAR..... \_\_\_\_\_

B. DIVIDE LINE A BY 260 (TOTAL WORK DAYS IN A YEAR)..... \_\_\_\_\_

C. ENTER NUMBER OF DAYS WORKED IN THE CITY..... \_\_\_\_\_

D. MULTIPLY B X C = DELAWARE TAXABLE INCOME

**ENTER AMOUNT ON LINE 3 (TAXABLE INCOME) ON FRONT OF FORM.** ..... \$ \_\_\_\_\_

COMPLETE EMPLOYER CERTIFICATION BELOW.

**CERTIFICATION BY EMPLOYER REGARDING ADJUSTMENTS TO TAXABLE WAGES**

EMPLOYER CERTIFICATION IS REQUIRED TO CLAIM ADJUSTMENTS ON LINES 20 THROUGH 22 ABOVE. YOUR REQUEST FOR REFUND WILL NOT BE CONSIDERED VALID WITHOUT A COMPLETED EMPLOYER CERTIFICATION. A SEPARATE CERTIFICATION IS REQUIRED FOR EACH JOB FOR WHICH YOU ARE CLAIMING ADJUSTMENTS ON LINES 20 THROUGH 22 ABOVE.

I/WE CERTIFY THAT THE EMPLOYEE REFERENCED ON THIS FORM WAS EMPLOYED BY THE UNDERSIGNED DURING THE YEAR REFERENCED ON THIS TAX RETURN; THAT THE EMPLOYEE WAS EITHER NOT WORKING INSIDE THE CORPORATE LIMITS OF THE CITY OR CITY TAX WAS IMPROPERLY WITHHELD; THAT NO PORTION OF THE TAX WITHHELD HAS BEEN OR WILL BE REFUNDED TO THE EMPLOYEE; AND THAT NO ADJUSTMENT HAS BEEN OR WILL BE MADE IN REMITTING TAXES WITHHELD TO THE CITY.

NAME OF EMPLOYER	EMPLOYER'S PHONE NO. ( )	DATE
OFFICIAL'S SIGNATURE	OFFICIAL'S NAME PRINTED	
	TITLE	