EST 1808

CITY OF

DELAWARE

INCOME TAX DEPARTMENT

2019 INCOME TAX RETURN

DUE ON OR BEFORE APRIL 15, 2020

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

FOR TAX USE ONLY

AMOUNT PAID WITH THIS RETURN

❑ CHECK ❑ CASH ❑ MONEY ORDER

CHECK NO. _____

YOUR SOCIAL SECURITY #

SPOUSE SOCIAL SECURITY #

DELAWARE TAX I.D.

Name, Address and Email: Indicate change(s) by checking ❑ Name ❑ Address ❑ Email Effective Date:

RESIDENCY AND EMPLOYMENT INFORMATION
ATTACH ADDITIONAL SHEET IF NECESSARY

PART YEAR RESIDENT FROM_____ TO_____

NAME OF EMPLOYER_____

CITY WHERE WORK PERFORMED _____

DATES EMPLOYED _____

NAME OF EMPLOYER_____

CITY WHERE WORK PERFORMED _____

DATES EMPLOYED _____

CHECK ONLY ONE FILING STATUS

_____ SINGLE

_____ MARRIED FILING JOINTLY

_____ MARRIED FILING SEPARATELY

LIST OTHER PERSONS, 16 YEARS OR OLDER, LIVING IN RESIDENCE

Name | Date of Birth | Social Security Number

DO YOU OWN RENTAL PROPERTY? YES_____ NO_____

IF RENTING RESIDENCE, GIVE NAME AND ADDRESS OF PROPERTY OWNER

COMPLETE THIS SECTION IF ONLY INCOME IN 2019 WAS NON-TAXABLE. SEE INSTRUCTION NO. 3.

TYPE OF NON-TAXABLE INCOME: ❑ RETIRED - SOCIAL SECURITY / PENSION ❑ RESERVE / ACTIVE MILITARY PAY ❑ UNEMPLOYMENT ❑ PERMANENT DISABILITY

❑ OTHER_____ NOTE: IF YOU HAD NO OTHER SOURCES OF INCOME IN 2019 – 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** ..... $ _____
   A. ADJUSTMENTS TO TAXABLE WAGES FROM PAGE 2, LINES 18-21 ..... $ _____
2. OTHER TAXABLE INCOME FROM PAGE 2, LINE 16 **ATTACH ALL FEDERAL SCHEDULES OR 1099M** ..... $_____
3. TOTAL TAXABLE INCOME (Line 1 minus Line 1A plus line 2) ..... $_____
4. DELAWARE INCOME TAX (Multiply line 3 by .0185) ..... $ _____
5. CREDITS
   A. TAX WITHHELD BY EMPLOYER FOR DELAWARE ..... $ _____
   B. 2019 CREDIT FOR TAX PAID OTHER CITIES (**FROM PAGE 2, LINE 17 - SCHEDULE 1**) Residents Only ..... $ _____
   C. 2019 ESTIMATED TAX PAID AND PRIOR YEAR CREDITS AS OF ..... $ _____
   D. PAYMENTS MADE AFTER ABOVE DATE ..... $ _____
   E. TOTAL CREDITS (Add 5A through 5D) ..... $ _____
6. TOTAL TAX DUE (Line 4 minus Line 5E) ..... $_____
7. PENALTY AND INTEREST - SEE INSTRUCTION NO. 10.
   A. 15% PENALTY FOR LATE PAYMENT OF TAXES ..... $ _____
   B. .58% PER MONTH INTEREST FOR LATE PAYMENT OF TAXES ..... $ _____
   C. $25 PER MONTH LATE FILING PENALTY (CAPPED AT $150) ..... $ _____
   D. TOTAL PENALTY AND INTEREST CHARGES (Add 7A through 7C) ..... $ _____
8. IF LINE 4 IS GREATER THAN LINE 5E, PAYMENT OF BALANCE MUST ACCOMPANY THIS RETURN ..... **2019 BALANCE DUE** $ _____
9. IF LINE 5E IS GREATER THAN LINE 4, OVERPAYMENT TO BE REFUNDED $ (A)_____ OR CREDITED $ (B) _____TO NEXT YEAR ESTIMATE
   (IF LINE 8 OR 9 IS $10.00 OR LESS, NO PAYMENT DUE, NO REFUND ISSUED OR CREDIT CARRY FORWARD)

DECLARATION OF ESTIMATED TAX FOR YEAR 2020

COMPLETE THIS SECTION IF YOU EXPECT TO HAVE TAXABLE INCOME FOR WHICH DELAWARE TAX IS NOT WITHHELD. SEE GENERAL INSTRUCTIONS.

10. TOTAL INCOME SUBJECT TO TAX $ _____ MULTIPLY BY TAX RATE OF 1.85% FOR TAX DUE OF ..... $ _____
11. LESS EXPECTED CREDIT FOR DELAWARE TAX TO BE WITHHELD OR TAX PAID TO OTHER CITIES ..... $ _____
12. DECLARATION FOR 2020 (LINE 10 LESS LINE 11) ..... $ _____
13. LESS OVERPAYMENT FROM PRIOR YEAR(S) ..... $ _____
14. AMOUNT PAID WITH THIS DECLARATION (25% OF LINE 12 LESS LINE 13) ..... 2020 AMT DUE $ _____
15. TOTAL DUE (LINE 8 PLUS LINE14) ..... **REMIT PAYMENT TOTAL OF LINES 8 & 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 THE CITY OF DELAWARE DISCUSS THIS RETURN WITH THE PREPARER SHOWN BELOW? YES ❑ NO ❑

❑ **W-2 INCOME ONLY FILERS: CHECK HERE IF YOU WOULD LIKE THE TAX DEPARTMENT TO CALCULATE YOUR RETURN. ATTACH W-2S, PROVIDE YOUR PHONE NUMBER, EMAIL ADDRESS AND SIGNATURE BELOW. MUST BE POSTMARKED BY MARCH 15TH. SEE INSTRUCTIONS.**

Signature of Person Preparing if Other Than Taxpayer | Date

Print Name of Person Preparing if Other Than Taxpayer | Date

Email Address | Daytime Phone #

Signature of Taxpayer | Date

Signature of Spouse | Date

Email Address | Daytime Phone #

16. OTHER TAXABLE INCOME. SEE INSTRUCTION NO. 7.

	PROFIT	LOSS
A. NET PROFIT/LOSS FROM ANY BUSINESS OWNED (ATTACH FEDERAL SCHEDULE(S) C)		
B. NET PROFIT/LOSS FROM ANY RENTAL INCOME AND/OR FARM INCOME (ATTACH FEDERAL SCHEDULE(S) E OR F)		
C. NET PROFIT/LOSS FROM NON-DELAWARE PARTNERSHIP (ATTACH FEDERAL SCHEDULE(S) E AND K-1)		
D. OTHER INCOME (EXPLAIN SOURCE OR ATTACH SUPPORTING DOCUMENTATION)		
E. REPORT TOTAL PROFIT/LOSS HERE		
REPORT NET PROFIT HERE AND ON LINE 2 ON FRONT OF FORM		

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 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. 6.
ENTER WAGE EARNED WHILE NOT A RESIDENT OF DELAWARE. ATTACH SEPERATE CALCULATION OR SUPPORTING DOCUMENTATION.
ENTER AMOUNT ON LINE 1A ON FRONT OF FORM. ..... $ _____

19. NON RESIDENTS
ENTER WAGE EARNED ON WHICH DELAWARE CITY TAX WAS IMPROPERLY WITHHELD. EMPLOYER MUST COMPLETE CERTIFICATION BELOW.
ENTER AMOUNT ON LINE 1A ON FRONT OF FORM. ..... $ _____

20. NON RESIDENT OVER-THE-ROAD TRUCK DRIVERS
MULTIPLY YOUR QUALIFYING WAGE BY 90% (.90). EMPLOYER MUST COMPLETE CERTIFICATION BELOW.
NOTE: IF YOU ARE AN INTERSTATE TRUCK DRIVER REQUESTING A FULL REFUND OF DELAWARE TAX WITHHELD EMPLOYER MUST PROVIDE SEPARATE LETTER DETAILING THIS INFORMATION.
ENTER AMOUNT HERE AND ON LINE 1A ON FRONT OF FORM ..... $ _____

21. NON-RESIDENT EMPLOYEES WHO WORKED PART OF THE YEAR OUTSIDE THE CITY OF DELAWARE FOR WHICH YOUR EMPLOYER WITHHELD DELAWARE CITY TAX. A LIST OF DATES AND WORK LOCATIONS MUST BE ATTACHED. EMPLOYER MUST COMPLETE CERTIFICATION BELOW.

A. TOTAL QUALIFYING WAGE FOR THE YEAR..... _____
B. DIVIDE LINE A BY 260, TOTAL WORK DAYS IN A YEAR..... _____
C. ENTER NUMBER OF DAYS WORKED OUTSIDE THE CITY..... _____
D. MULTIPLY B X C
ENTER AMOUNT ON LINE 1A ON FRONT OF FORM ..... $ _____

CERTIFICATION BY EMPLOYER REGARDING ADJUSTMENTS TO TAXABLE WAGES

EMPLOYER CERTIFICATION IS REQUIRED TO CLAIM ADJUSTMENTS ON LINES 19, 20 OR 21 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 19 THROUGH 21 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. EMAIL
OFFICIAL'S SIGNATURE DATE	OFFICIAL'S NAME PRINTED
	TITLE