

YOUR SOCIAL SECURITY # DELAWARE TAX I.D.	SPOUSE SOCIAL SECURITY # 	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 _____
Name, Address and Email: Indicate change(s) by checking <input type="checkbox"/> Name <input type="checkbox"/> Address <input type="checkbox"/> Email Effective Date: _____		
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 – ST OP 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** \$ _____
- 1A. 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 2 plus line 3) \$ _____
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. .5% 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 **2018 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 2019

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 2019 (LINE 9 LESS LINE 10) \$ _____
13. LESS OVERPAYMENT FROM PRIOR YEAR(S) \$ _____
14. AMOUNT PAID WITH THIS DECLARATION (25% OF LINE 12 LESS LINE 13) **2019 AMT DUE** \$ _____
15. TOTAL DUE (LINE 8 PLUS 14) **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	Signature of Taxpayer	Date
Print Name of Person Preparing if Other Than Taxpayer	Date	Signature of Spouse	Date
Email Address	Daytime Phone #	Email Address	Daytime Phone #

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

- 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 OR ATTACH SUPPORTING DOCUMENTATION)
 - E. REPORT TOTAL PROFIT/LOSS HERE
- REPORT NET PROFIT HERE AND ON LINE 3 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 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