

CITY OF DELAWARE
Income Tax Department
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YEAR: _____ BUSINESS – FORM R
CITY OF DELAWARE INCOME TAX

FOR TAX OFFICE USE ONLY

Fiscal Year Beginning _____ 20 _____ and ending _____ 20 _____

AMOUNT PAID WITH THIS RETURN

Check Cash Money Order
Check No _____
Date of Audit _____
Audited by _____

FILING REQUIRED EVEN IF NO TAX DUE

**DUE ON OR BEFORE THE FIFTEENTH
DAY OF THE FOURTH MONTH FOLLOWING
THE CLOSE OF THE TAX YEAR**

NAME & ADDRESS: Indicate Change(s) by Checking Name Address Effective Date

Principal Business Activity _____
 Corporation S Corporation Partnership Other _____
Federal ID No _____
Local Delaware Address (if different from mailing address) _____
Should this account be inactive? Yes No
If yes, attach explanation
Is this a consolidated return? Yes No If yes, attach list of subsidiaries
Are any employees leased in the year covered by this return? Yes No
If yes, please provide name, address and FEIN of leasing company.

- INCOME**
- INCOME PER ATTACHED FEDERAL RETURN (Form 1120, line 28; Form 1120S, Schedule K, line 18; Form 1065 "Analysis of Net income (Loss)", line 1; Form 1041, line 17 or the equivalent) \$ _____
 - a. Items not deductible (from line I Schedule X on page 2) ADD \$ _____
 - b. Items not taxable (from line O Schedule X on page 2) DEDUCT \$ _____
 - c. Difference between 2a and 2b to be added or subtracted from line 1 \$ _____
- ADJUSTMENTS TO INCOME**
- ADJUSTED FEDERAL TAXABLE INCOME (line 1 plus or minus line 2c, if Schedule X is used) \$ _____
 - less allowable losses per previous income tax returns (attach Schedule) \$ _____
 - amount allocable to Delaware _____ % (from step 5, Schedule Y)
 - AMOUNT SUBJECT TO DELAWARE INCOME TAX (line 3 minus line 3a, multiplied by line 3b) \$ _____
- TAX**
- TAX DUE: 1.85% OF LINE 4 \$ _____
 - LESS CREDITS FOR ESTIMATED TAX PAYMENTS AND OVERPAYMENTS FROM PRIOR YEAR RETURN (attach detail) \$ _____
 - a. IF LINE 5 IS GREATER THAN LINE 6, tax due.
Make remittance payable to City of Delaware \$ _____
 - b. IF LINE 6 IS GREATER THAN LINE 5, difference/overpayment to be refunded \$ _____
or credited \$ _____ to next year.
- (IF LINE 7a OR 7b IS \$10 OR LESS, NO PAYMENT DUE, NO REFUND ISSUED OR CREDIT CARRY FORWARD)
- Declaration penalty \$ _____ Penalty \$ _____ Interest \$ _____ Late filing penalty \$ _____

DECLARATION OF ESTIMATED TAX

- TOTAL INCOME SUBJECT TO TAX \$ _____
- MULTIPLY LINE 9 X 1.85% (.0185) DECLARATION \$ _____
- OVERPAYMENT CREDIT FROM PRIOR YEARS \$ _____
- AMOUNT PAID WITH THIS DECLARATION (1/4 of line 10 less line 11 carryover credit) \$ _____
- TOTAL PAYMENT (Line 7a Plus Line 12) \$ _____

MAKE CHECKS PAYABLE TO THE CITY OF DELAWARE

I certify that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which preparer has any knowledge. May the City of Delaware discuss this return with the preparer shown below YES NO.

SIGNATURE OF PERSON PREPARING IF OTHER THAN TAXPAYER DATE

SIGNATURE OF TAXPAYER OR AGENT (REQUIRED) DATE

EMAIL TELEPHONE NUMBER

TITLE IF SIGNING FOR A BUSINESS

SCHEDULE X

Reconciliation with Federal Tax Return Per O.R.C. 718

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. Federally deducted losses from IRC 1221 or 1231 property dispositions \$ _____		J. Capital gains (IRC 1221 or 1231 property dispositions except to the extent the income and gains apply to the those described in IRC 1245 or 1250) \$ _____	
B. Five percent of intangible income reported in letter K except that from IRC 1221 property dispositions	_____	K. Federally reported intangible income such as, but not limited to Interest, dividends, patent and copyright income	_____
C. Taxes based on Income	_____	L. Amount of Federal tax credit to the extent they have reduced corresponding operating expenses	_____
D. Guaranteed payments or accruals to or for current or former partners or members	_____	M. Not previously deducted IRC section 179 expense	_____
E. Federally deducted dividends distributions to REIT or RIC Investors	_____	N. Partnership, S Corp, LLC, Charitable contributions	_____
F. Federally deducted amounts paid or accrued to or for qualified self-employed retirement plans for owners or owner-employees of non-C Corp entities	_____	O. TOTAL (enter line 2b other side) \$ _____	
G. Rental activities by Partnerships, S corps, LLCs, Trusts	_____		
H. Other	_____		
I. TOTAL (enter line 2a other side) \$ _____			

SCHEDULE Y

Business Apportionment Formula

	a. LOCATED EVERYWHERE	b. LOCATED IN DELAWARE	c. PERCENTAGE (b ÷ a)
STEP 1 Original cost of real and tangible personal property	_____	_____	
Gross annual rentals paid multiplied by 8	_____	_____	
TOTAL STEP 1	_____	_____	_____ %
STEP 2 Gross receipts from sales made and/or work or services performed ..	_____	_____	_____ %
STEP 3 Wages, salaries and other compensation paid	_____	_____	_____ %
STEP 4 Total Percentages	_____	_____	_____ %
STEP 5 Average percentage (Divide total percentages by number of percentages used). Carry to Line 3c Page 1			_____ %