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CITY OF

DELAWARE

INCOME TAX DEPARTMENT

1 S SANDUSKY ST / P.O. BOX 496
DELAWARE, OH 43015
740-203-1225 / FAX: 740-203-1249
WWW.DELAWAREOHIO.NET
INCOMETAX@DELAWAREOHIO.NET

2020 CURRENT RATE: 1.85% — QUARTERLY EMPLOYER CITY TAX WITHHOLDING PACKET

Coupon Packet—Included in this packet are quarterly Employer Withholding Coupons and a year-end Annual Reconciliation Form. Note: any employer who is required to remit deposit of withholding by electronic funds transfer (EFT) for Federal tax purposes must also remit deposit of withholding by EFT for Delaware tax purposes. Remittance of withholding coupon is not necessary if remitting payment of withholding via EFT. Visit our website at www.delawareohio.net/income-tax-faqs for more information including EFT file specifications.

Who must file—Any employer within or doing business within the City of Delaware, Ohio, who employs one or more persons is required to withhold the current tax rate from all qualifying wages paid to or accrued by the employee(s) and to file these coupon forms and remit tax to the City of Delaware Income Tax Department pursuant to the Delaware Income Tax Ordinance.

Deposit Requirements—The City of Delaware income tax must be remitted to the Income Tax Department on a monthly basis unless withholding amounts are less than two hundered dollars ($200.00) per month. Each employer is required to file the "Employer's Return of Tax Withheld" coupon along with the monthly or quarterly withholding payments on or before the due dates as shown below to the Income Tax Department. The failure of any employer to receive or procure the forms shall not excuse them from making this return or from remitting the tax withheld.

- **Quarterly**—If tax withheld or required to be withheld is less than $200 per month, remittance is due by the last day of the month following the end of a quarterly period (April 30, July 31, October 31, January 31).
- **Monthly**—If more than $200 is withheld or required to be withheld per month, remittance is due by the fifteenth day of the following month.

Failure To File Return and Pay Tax—All taxes, including taxes withheld or required to be withheld from wages by an employer and remaining unpaid after they become due, shall bear interest on the amount of the unpaid tax at the current annual short term rate plus five percent (5%) annually and a late payment penalty of fifty percent (50%) of tax due. The failure to receive a withholding deposit coupon form shall not excuse an employer from making a return and depositing the taxes withheld.

COMPLETING THE WITHHOLDING COUPON FORMS

Line 1— Enter tax withheld on all qualifying wages paid to or accrued by all employees working within the City of Delaware.

Line 2—Enter tax withheld as courtesy to Delaware City residents and indicate percentage used. If unsure of proper courtesy rate, please call the Income Tax Department.

Line 3—Enter total of Lines 1 and 2.

Line 4—Adjust current payment of actual tax withheld for under payment or over payment in previous period. Attach explanation.

Lines 5 & 6—See instructions under Failure To File Return and Pay Tax.

Line 7—Enter total amount to be remitted.

QUALIFYING WAGES FOR WITHHOLDING (Ohio Revised Code, Sec 718.03)

Medicare Wages

An employer is required to withhold only on "qualifying wages," which are wages as defined in Internal Revenue Code Section 3121(a), generally the Medicare Wage Box of Form W-2.

- **Medicare Exempt Employees**—These employees are subject to the requirements for "qualifying wages" in the Medicare Wage Box of FormW-2 even though that box will remain blank.
- **Cafeteria Plans**—Internal Revenue Code Section 125 wages are not included in the definition of Medicare wages and do not need to be deducted from the Medicare Wage Box.
- **401(k), 457, and Supplemental Unemployment Compensation Benefits**—These items should all be included in the Medicare Wage Box and are subject to withholding requirements.
- **Stock Options**—Income from the exercise of stock options is included in the definition of "qualifying wages" and is subject to withholding requirements.
- **Disqualifying Disposition of an Incentive Stock Option**—Employer is not required to withhold, but the income is considered "qualifying wages," and the recipient is liable for the tax.

Note: *As an employer, if the Medicare Wage Box is not the largest wage figure on the W-2 Form, a written explanation will be required.*

Questions? Contact the City of Delaware Income Tax Department:
740-203-1225 or IncomeTax@DelawareOhio.Net

ANNUAL WITHHOLDING TAX WORKSHEET

PD ENDING	DUE DATE	AMT	DATE	CHECK #	PD ENDING	DUE DATE	AMT	DATE	CHECK #
1/31	2/15				7/31	8/15			
2/28	3/15				8/31	9/15			
3/31	4/15				9/30	10/15			
1ST QTR	4/30				3RD QTR	10/31			
4/30	5/15				10/31	11/15			
5/31	6/15				11/30	12/15			
6/30	7/15				12/31	1/15			
2ND QTR	7/31				4TH QTR	1/31			

CITY OF DELAWARE ANNUAL RECONCILIATION INSTRUCTIONS

On or before the last day of February of each year, each employer must file a withholding reconciliation using the City of Delaware form. Copies of all W-2 Forms applicable to the reconciliation must be attached. A file in the SSA file format that includes W-2 and local tax information may be provided instead of paper W-2 forms.

All W-2's must furnish the name, address, social security number, qualifying wages, city tax withheld, name of city for which tax was withheld, and any other compensation paid to the individual. If copies of the W-2 Forms are not available, each employer must provide a listing of all employees subject to Delaware tax. The listing shall require the same type of information as is required on the W-2 Form.

Any individual, association, or business entity that is required under the Internal Revenue Code to issue Form 1099 to any person shall, on or before the last day of February of each year, file copies of said 1099's to the Income Tax Department. If 1099 copies are not available, a listing with the same information as contained on Form 1099 may be submitted. Failure to comply may result in penalty assessment.

The front of the Annual Reconciliation Form must show a breakdown of all withholding payments made either quarterly or monthly in the boxes provided. Sections 1, 2, 3, 4, and 5 must be completed.

The total tax paid should be equal to the current City of Delaware income tax rate (or the reduced courtesy withholding rate) of Box 2.

The completed Annual Reconciliation Form and all attachments must be submitted to the City of Delaware Income Tax Department on or before the last day of February each year. Failure to file the Annual Reconciliation Form with attachments by the last day of February each year will result in a penalty assessment. Any questions regarding this form should be referred to the Income Tax Department at 740-203-1225. Penalty and interest rates can be found on our website: www.delawareohio.net/income-tax-faqs.

Special Notice: The City of Delaware will now accept electronic filing of year-end W-2 and reconciliation information. Visit our website at: www.delawareohio.net/income-tax-faqs for a link to our e-file tool.

2020 CURRENT RATE: 1.85% **CITY OF DELAWARE ANNUAL RECONCILIATION FORM**

CITY OF DELAWARE INCOME TAX EMPLOYER'S ANNUAL RECONCILIATION OF TAX WITHHELD

Make check or money order payable to **CITY OF DELAWARE INCOME TAX**

Mail to
CITY OF DELAWARE INCOME TAX
PO BOX 496
DELAWARE OH 43015
740-203-1225

Email to **IncomeTax@DelawareOhio.Net**

Payment Enclosed: _____

Close Account: _____

Refund Requested: _____

Due on or before **the last day of February** with **W-2's attached.** All sections must be completed.

Delaware Tax ID: _____ -W FIN: _____

Company Name and Address: _____

_____

_____

I hereby certify that the information and statements contained herein and in any schedules or exhibits attached are true and correct.

Printed Name: _____ Signature: _____

Official Title: _____ Date: _____

Email: _____ Phone Number: _____

JAN	JULY
FEB	AUG
MAR	SEP
1ST QTR	3RD QTR
APR	OCT
MAY	NOV
JUN	DEC
2ND QTR	4TH QTR

1. Total # Delaware W-2's #_____
2. Workplace wages $_____
3. Workplace tax withheld $_____
4. Residence tax withheld $_____
5. Total taxes paid to Delaware $_____
6. BALANCE DUE OR REFUND $_____

2020 CURRENT RATE: 1.85% **QUARTERLY WITHHOLDING COUPONS**

Line 1— Enter tax withheld on all qualifying wages paid to or accrued by all employees working within the City of Delaware.

Line 2—Enter tax withheld as courtesy to Delaware City residents and indicate percentage used. If unsure of proper courtesy rate, please call the Income Tax Department.

Line 3—Enter total of Lines 1 and 2.

Line 4—Adjust current payment of actual tax withheld for under payment or over payment in previous period. Attach explanation.

Lines 5 & 6—See instructions under Failure To File Return and Pay Tax.

Line 7—Enter total amount to be remitted.

2020 DELAWARE TAX RATE: 1.85% Period Ending **DECEMBER 31**, due on or before **JANUARY 31**

This return must be filed on or before the due date shown.

1. Tax withheld on income earned in Delaware	1.
2. Courtesy tax withheld at _____% (reduced credit rate)	2.
3. Total tax withheld in period for Delaware.	3.
4. Adjustment of tax for prior period (explain on back)	4.
5. Interest (.58% per month)	5.
6. Penalty (50% of tax due)	6.
7. **TOTAL** (including interest and penalty if due)	7.

Delaware Tax ID: _____ -W FIN: _____

Company Name and Address: _____

_____

_____

4TH QTR

Company Email: _____ Phone Number: _____

CITY OF DELAWARE INCOME TAX
EMPLOYER'S RETURN OF TAX WITHHELD

I hereby certify that the information and statements contained herein and in any schedules or exhibits attached are true and correct.

Print Name: _____

Signed: _____

Official Title: _____

Date: _____

Make check or money order payable to
CITY OF DELAWARE INCOME TAX

Mail to
City of Delaware Income Tax
PO Box 496
Delaware OH 43015
740-203-1225

2020 DELAWARE TAX RATE: 1.85% Period Ending **SEPTEMBER 30**, due on or before **OCTOBER 31**

This return must be filed on or before the due date shown.

1. Tax withheld on income earned in Delaware	1.
2. Courtesy tax withheld at _____% (reduced credit rate)	2.
3. Total tax withheld in period for Delaware.	3.
4. Adjustment of tax for prior period (explain on back)	4.
5. Interest (.58% per month)	5.
6. Penalty (50% of tax due)	6.
7. **TOTAL** (including interest and penalty if due)	7.

Delaware Tax ID: _____ -W FIN: _____

Company Name and Address: _____

_____

_____

3RD QTR

Company Email: _____ Phone Number: _____

CITY OF DELAWARE INCOME TAX
EMPLOYER'S RETURN OF TAX WITHHELD

I hereby certify that the information and statements contained herein and in any schedules or exhibits attached are true and correct.

Print Name: _____

Signed: _____

Official Title: _____

Date: _____

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CITY OF DELAWARE INCOME TAX

Mail to
City of Delaware Income Tax
PO Box 496
Delaware OH 43015
740-203-1225

2020 CURRENT RATE: 1.85% QUARTERLY WITHHOLDING COUPONS

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Line 3—Enter total of Lines 1 and 2.

Line 4—Adjust current payment of actual tax withheld for under payment or over payment in previous period. Attach explanation.

Lines 5 & 6—See instructions under Failure To File Return and Pay Tax.

Line 7—Enter total amount to be remitted.

2020 DELAWARE TAX RATE: 1.85% Period Ending **JUNE 30**, due on or before **JULY 31**

This return must be filed on or before the due date shown.

1. Tax withheld on income earned in Delaware	1.
2. Courtesy tax withheld at _____% (reduced credit rate)	2.
3. Total tax withheld in period for Delaware.	3.
4. Adjustment of tax for prior period (explain on back)	4.
5. Interest (.58% per month)	5.
6. Penalty (50% of tax due)	6.
7. **TOTAL** (including interest and penalty if due)	7.

Delaware Tax ID: _____ -W FIN: _____

Company Name and Address: _____

_____

_____

2ND QTR

Company Email: _____ Phone Number: _____

CITY OF DELAWARE INCOME TAX
EMPLOYER'S RETURN OF TAX WITHHELD

I hereby certify that the information and statements contained herein and in any schedules or exhibits attached are true and correct.

Print Name: _____

Signed: _____

Official Title: _____

Date: _____

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CITY OF DELAWARE INCOME TAX

Mail to
City of Delaware Income Tax
PO Box 496
Delaware OH 43015
740-203-1225

2020 DELAWARE TAX RATE: 1.85% Period Ending **MARCH 31**, due on or before **APRIL 30**

This return must be filed on or before the due date shown.

1. Tax withheld on income earned in Delaware	1.
2. Courtesy tax withheld at _____% (reduced credit rate)	2.
3. Total tax withheld in period for Delaware.	3.
4. Adjustment of tax for prior period (explain on back)	4.
5. Interest (.58% per month)	5.
6.Penalty (50% of tax due)	6.
7. **TOTAL** (including interest and penalty if due)	7.

Delaware Tax ID: _____ -W FIN: _____

Company Name and Address: _____

_____

_____

1ST QTR

Company Email: _____ Phone Number: _____

CITY OF DELAWARE INCOME TAX
EMPLOYER'S RETURN OF TAX WITHHELD

I hereby certify that the information and statements contained herein and in any schedules or exhibits attached are true and correct.

Print Name: _____

Signed: _____

Official Title: _____

Date: _____

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CITY OF DELAWARE INCOME TAX

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