

CITY OF DELPHOS, OHIO
INCOME TAX DEPARTMENT • 608 N. CANAL ST. • DELPHOS, OHIO 45833

INCOME TAX RETURN

FILE BY APRIL 15TH 2017

FOR THE CALENDAR YEAR 2016

IF PARTIAL YEAR OR FISCAL PERIOD

GIVE DATES: THRU

Check your status as a taxpayer:

- Resident Full Year Part Year
Non-Resident
Proprietor Corporation
Partner Partnership
Professional Rental

SUBMIT FEDERAL RETURN, W-2 FORMS, AND ALL REFERENCED SCHEDULES

If Name or Address is incorrect, make necessary changes

Acct. No.

Social Security No. Business Fed I.D. No.

If Moved During Year Of This Return Give Date of Move INTO CITY OUT OF CITY

A. Total Qualifying Wages earned or received (generally, Box 5 of W-2 Form). ATTACH COPIES OF ALL W-2 FORMS.

Table with 5 columns: EMPLOYER'S NAME, WHERE EMPLOYED (City and State), TAX PAID TO OTHER CITIES, DELPHOS TAX WITHHELD, GROSS WAGES

- 1. TOTAL QUALIFYING WAGES: If no other taxable income enter here and Line 6
2. INCOME OTHER THAN WAGES - ATTACH FEDERAL RETURN AND SCHEDULES
3. TOTAL INCOME (Total Lines 1 and 2) LOSSES CAN NOT OFFSET W-2 WAGES
4a. ITEMS NOT DEDUCTIBLE (From Line m Schedule X Page 2) Add
4b. ITEMS NOT TAXABLE (From Line z Schedule X Page 2) Deduct
5a. ADJUSTED NET INCOME (Line 3, plus Line 4a minus Line 4b)
5b. AMOUNT ALLOCABLE TO DELPHOS IF SCHEDULE Y, PAGE 2 IS USED % of Line 5a
5c. LESS ALLOCABLE NET LOSS PER PREVIOUS DELPHOS INCOME TAX RETURN
6. AMOUNT SUBJECT TO DELPHOS CITY INCOME TAX
7. DELPHOS CITY INCOME TAX (1.75% or .0175 of Line 6)
8. DELPHOS CITY INCOME TAX WITHHELD BY EMPLOYER(S)
9. PAYMENTS AND CREDITS ON DECLARATION OF ESTIMATED TAX
10. EARNED INCOME TAXED BY OTHER CITIES, .75% CREDIT ALLOWED
11. TOTAL CREDITS (Add lines 8, 9 and 10)
12. BALANCE DUE (Line 7 less line 11)
13. LATE FILING FEE (\$25 per month up to \$150) if past due date of tax return
14. LATE PAYMENT - PENALTY 15% \$ INTEREST .42% PER MONTH \$ if past due date of tax return
15. TOTAL AMOUNT DUE - MAKE CHECK PAYABLE TO CITY OF DELPHOS, TREASURER
16. OVERPAYMENT DUE (Line 11 less line 7)

AMOUNT TO BE CREDITED TO ESTIMATE \$ AMOUNT TO BE REFUNDED \$

NO TAX DUE OR REFUNDED/CREDITED \$10.00 AND UNDER

The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated.

Check this box to authorize us to speak directly to your tax preparer regarding your return.

Signature of Taxpayer

Date

Signature of Person Preparing, if Other Than Taxpayer

Date

Signature of Spouse

Date

Address or Name and Address of Firm or Employer

**SCHEDULE B - INCOME FROM RENTALS**

1. Kind of Property and Location of Property	2. Amount received during period	3. Depreciation	4. Repairs	5. Other Expenses	6. Net Profit
	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

**TOTAL SCHEDULE B** \$ \_\_\_\_\_

**SCHEDULE C - PROFIT (or Loss) FROM BUSINESS OR PROFESSION**

1. Total Receipts, Less Allowances, Rebates and Returns _____	\$ _____	
2. Less: (a) Cost of Goods Sold or (b) Cost of Operations, whichever is applicable _____ (indicate labor charges included \$ _____)		
3. Gross Profit from Sales, etc. (line 1 less line 2) _____		
4. Rents Received, If Connected With Trade or Business _____		
5. Other Business Income (Specify) _____		
7. Total Business Income Before Deductions _____	\$ _____	
<b>BUSINESS DEDUCTIONS</b>		
8. Compensation of Officers _____	\$ _____	14. Utilities _____
9. Salaries and Wages Not Deducted Elsewhere _____		15. Insurance _____
10. Payments to Partners _____		16. Depreciation, Amortization, Depletion _____
11. Rents paid to _____		17. Repairs _____
12. Interest on Business Indebtedness _____		18. Advertising and Promotion _____
13. a. City Income taxes on Business _____		19. Auto, Truck and Travel _____
b. Other Business Taxes _____		20. Other _____
21. Total Business Deductions (total of lines 8 to 20) _____	\$ _____	
22. Net Profit (or loss) from Business or Profession (line 7 less line 21) _____		\$ _____

**SCHEDULE H - OTHER INCOME NOT INCLUDED IN SCHEDULES B OR C**

INCOME FROM PARTNERSHIPS, ESTATES & TRUSTS, FEES, ETC.		
RECEIVED FROM	FOR (Describe)	AMOUNT
Farm Income: From Federal Return _____		
<b>TOTAL SCHEDULE H</b> <span style="float:right">\$ _____</span>		
<b>TOTAL SCHEDULES B, C, H</b>		<b>ENTER AS LINE 2 PAGE 1</b> <span style="float:right">\$ _____</span>

**SCHEDULE X - RECONCILIATION WITH FEDERAL INCOME TAX RETURN**

<b>ITEMS NOT DEDUCTIBLE</b>	<b>ADD</b>	<b>ITEMS NOT TAXABLE</b>	<b>DEDUCT</b>
a. Federally deductible losses from IRC 1221 or 1231 property dispositions _____	\$ _____	n. Capital gains (IRC 1221 or 1231 property dispositions except to the extent the income and gains apply to those described in IRC 1245 or 1250) _____	\$ _____
b. Five percent of intangible income reported in letter O, except that from IRC 1221 property dispositions _____		o. Federally reported intangible income such as, but not limited to interest, dividends and patent and copyright income _____	
c. Taxes based on income (State) _____		p. Amount of Federal Tax Credit to the extent they have reduced corresponding operating expenses _____	
d. Taxes based on income (City) _____		q. Not previously deducted IRC Section 179 Expense _____	
e. Guaranteed payments or accruals to or for current or former partners or members _____		r. Partnership, S corp, LLC charitable contributions _____	
f. Federally deducted dividends, distributions, or amounts set aside for, credited to, or distributed to REIT or RIC Investors _____		s. Other _____	
g. Federally deducted amounts paid or accrued to or for qualified self-employed retirement plans, health insurance plans, and life insurance plans for owners or owner-employees of non-C corp entities _____			
h. Rental activities by partnership, S corp or LLC, Trusts _____			
i. Other _____			
m. Total (enter as line 4a Page 1) _____		z. Total (enter as line 4b Page 1) _____	

**SCHEDULE Y- BUSINESS ALLOCATION FORMULA**

	a. LOCATED EVERYWHERE	b. LOCATED IN DELPHOS	(b ÷ a) c. Percentage
STEP 1. Original Cost of Real and Tangible Personal Property _____			
Gross Annual Rentals Multiplied by 8 _____			
TOTAL STEP 1 _____			%
STEP 2. Wages, Salaries, Etc., Paid _____			%
STEP 3. Gross Receipts from Sales made and/or Work or Services Performed _____			%
STEP 4. TOTAL PERCENTAGES _____			%
STEP 5. Average PERCENTAGE (Divide Total Percentages by Number of Percentages Used - Carry to Line 5b - Page 1) _____			%

## Instructions for Income Tax Return

1. When reporting W-2 income, attach copies of all W-2 forms to your tax return. If you did not receive enough copies from your employer, a legible photocopy is acceptable. If you deferred compensation or contributed to a tax shelter annuity thru your employer during the year, make sure that you report the total gross earnings (before deductions) on your return.
2. When reporting business, rental or other income, you may fill the appropriate schedule on the back of the return and you must attach a copy of the appropriate federal tax schedule.
3. Make sure that your return is signed and dated. If you desire assistance in the preparation of your city tax return, our office hours are 8AM – 4PM, Monday thru Friday. Phone 419-695-4010. Our address is Delphos Municipal Building, 608 North Canal Street, Delphos, OH 45833.
4. Checks for payment should be made out to City of Delphos, Treasurer. Our mailing address is 608 North Canal Street, Delphos, OH 45833.
5. If you received a preprinted form from this office, be sure to file this return with our office even if you had no taxable income for the year. If you are no longer subject to the Delphos tax, clearly state the reason in Line A of the return and send the return back to our office. This will remove your name from our mailing list and subsequent delinquency lists.
6. Employee business expenses, as defined on Federal Form 2106, may be deducted against income subject to Delphos tax. Form 2106 is subject to the 2% federal limitation. Federal Form 2106 and Schedule A MUST be included with the return.
7. If you request an extension of time to file your federal tax return, you will need to request an extension for your City of Delphos return also. **Extensions must be filed with the City of Delphos Income Tax Office by the original due date of the return.** An extension request is not an extension of time to pay. Payment of any estimated tax due should accompany the extension request. If no extension is filed, penalty and interest charges will apply.

## Line by Line Return Instructions

Line A. Enter W-2 information from each W-2 form under Where Employed, Tax Paid to Other Cities, Delphos Tax Withheld, and Wages. Be sure to enter your qualifying wages, generally Box 5 of W-2 form.

Line 1. Total all of your W-2 wages. If W-2's are the sole source of your income, carry this amount to Line 6 to calculate your tax.

Line 2. If you have other income to report, make sure that you have attached copies of the proper federal schedules. Losses can be carried forward for five years and may be applied against the profit of succeeding years.

Line 3. Total of Line 1 and Line 2. **Losses can not offset W-2 wages.**

Line 4a. Complete only if you have an item from Schedule X to be added back to income on Line 3.

Line 4b. Complete only if you have an item from Schedule X to be deducted from income on Line 3.

Line 5a. Adjusted net income (Line 3 plus Line 4a minus 4b).

Line 5b. Use only if Schedule Y on Page 2 is completed.

Line 5c. Any loss allocable to the current year from previous tax year. (5 year limit)

Line 6. Income subject to Delphos City tax (Line 1, 5a, or 5b less 5c).

Line 7. Calculate 1.75% or .0175 of Line 6.

Line 8. Show Delphos tax withheld from all W-2's listed on Line A.

Line 9. Any payments you made on your estimated tax plus prior year credits. (If an amount is printed by computer on this line, that was the total credits in your account as of the date your form was printed.)

Line 10. A tax credit is allowed for a resident's income that is taxed by another city. The credit is figured by taking the income that was taxed times .75% (or .0075). (Example - You earned \$20,000 and paid tax to another city. The credit is  $\$20,000 \times .0075 = 150.00$ ). Credit can NOT be more than the tax paid to another city.

Line 11. Add Lines 8, 9, and 10.

Line 12. Tax balance due. Line 7 less Line 11. If balance is \$10 or less, no payment is due.

Line 13. If you are filing your return after the due date, add \$25 for each month or part of each month, up to \$150.00.

Line 14. If you are filing your return after the due date, the penalty is 15% of the tax due on Line 12 and the interest is .42% per month of the tax due on line 12.

Line 15. Add Line 12, 13, and 14. Make check payable to City of Delphos, Treasurer.

Line 16. Tax overpayment due. Line 11 less Line 7. Enter the amount to be applied to the next year estimate or amount to be refunded. If overpayment is \$10 or less, no refund or credit will be made.

#### **PLEASE REMEMBER**

Sign and date your return.

Ohio State law now requires your Delphos Tax return to include a copy of your Federal 1040 return and all W-2 forms. To receive all available deductions and credits, attach all referenced Federal schedules.

Show any change of address on the tax return and file the return on or before April 15<sup>th</sup>.

Taxpayer assistance is available by calling 419-695-4010 or coming into our office at Delphos Municipal Building, 608 North Canal Street, Hours 8AM – 4PM, Monday thru Friday