

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

INCOME TAX RETURN

FILE BY APRIL 15TH 2019

FOR THE CALENDAR YEAR 2018

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 .5% 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		\$ _____
BUSINESS DEDUCTIONS		
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 _____		
TOTAL SCHEDULE H \$ _____		
TOTAL SCHEDULES B, C, H		ENTER AS LINE 2 PAGE 1
		\$ _____

SCHEDULE X - RECONCILIATION WITH FEDERAL INCOME TAX RETURN

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
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)	_____	_____	_____ %