

INDIVIDUAL INCOME TAX RETURN  
DUE ON OR BEFORE APRIL 18, 2023

CASH MO CHECK \_\_\_\_\_

DELAWARE TAX ID		FILING STATUS SINGLE                      MARRIED FILING JOINTLY                      MARRIED FILING SEPARATELY		
YOUR FIRST AND MIDDLE NAME		YOUR LAST NAME		YOUR SOCIAL SECURITY NUMBER
SPOUSES FIRST AND MIDDLE NAME		SPOUSES LAST NAME		SPOUSES SOCIAL SECURITY NUMBER
EMAIL ADDRESS				TELEPHONE NUMBER
HOME ADDRESS (NUMBER AND STREET)				APT. NO.
CITY			STATE	ZIP
DID YOU MOVE IN OR OUT OF DELAWARE IN 2022? IF YES PROVIDE DATE:		PREVIOUS ADDRESS:		
LIST OTHER PERSONS, 16 YEARS OR OLDER, LIVING IN RESIDENCE:		IF RENTING YOUR HOME FROM OTHERS, GIVE NAME AND ADDRESS OF PROPERTY OWNER:		

**NON-TAXABLE INCOME ONLY** CHECK ALL THAT APPLY.

SOCIAL SECURITY/RETIREMENT                      ACTIVE DUTY/RESERVE MILITARY PAY                      PERMANENT DISABILITY  
UNEMPLOYMENT                      OTHER \_\_\_\_\_

**2022 INCOME AND TAX**

- 1. TOTAL W2 WAGES (USE W-2 BOX 5 OR 18, WHICHEVER IS HIGHER). **ATTACH ALL W-2 FORMS** ..... \$ \_\_\_\_\_
- 1A. ADJUSTMENTS TO TAXABLE WAGES FROM DELAWARE TAX FORM, PAGE 2, LINES 18-20 ..... \$ \_\_\_\_\_
- 2. OTHER TAXABLE INCOME (FROM DELAWARE TAX FORM, PAGE 2, LINE 16). **ATTACH FEDERAL RETURN COPY AND ALL SCHEDULES** ..... \$ \_\_\_\_\_
- 3. TOTAL TAXABLE INCOME (LINE 1 MINUS LINE 1A PLUS LINE 2) ..... \$ \_\_\_\_\_
- 4. DELAWARE INCOME TAX LIABILITY (MULTIPLY LINE 3 BY .0185) ..... \$ \_\_\_\_\_

**2022 PAYMENTS AND CREDITS**

- 5A. TOTAL TAX WITHHELD BY EMPLOYERS FOR DELAWARE (W-2 BOX 19/DELAWARE)..... \$ \_\_\_\_\_
- 5B. CREDIT FOR TAX PAID OTHER CITIES (FROM DELAWARE TAX FORM, PAGE 2, LINE 17) RESIDENTS ONLY ..... \$ \_\_\_\_\_
- 5C. CARRYOVER CREDITS FROM PRIOR YEARS ..... \$ \_\_\_\_\_
- 5D. ESTIMATED TAX PAYMENTS ..... \$ \_\_\_\_\_
- 5E. TOTAL CREDITS (ADD LINES 5A THROUGH 5D) ..... \$ \_\_\_\_\_
- 6. TOTAL 2022 TAX DUE (LINE 4 MINUS LINE 5E). IF THERE IS AN OVERPAYMENT MARK AMOUNT TO CREDIT TO 2023 \$ \_\_\_\_\_ OR REFUND \$ \_\_\_\_\_  
**NOTE: IF LINE 6 IS \$10 OR LESS, NO PAYMENT DUE, NO REFUND ISSUED OR CREDIT CARRY FORWARD** ..... \$ \_\_\_\_\_

**2023 DECLARATION OF ESTIMATED TAX**

COMPLETION OF THIS SECTION IS REQUIRED IF YOU WISH TO RECEIVE REMINDERS TO MAKE YOUR QUARTERLY ESTIMATED TAX PAYMENTS.

- 7. ESTIMATED INCOME SUBJECT TO TAX \$ \_\_\_\_\_ MULTIPLIED BY .0185 ..... \$ \_\_\_\_\_
- 8. LESS EXPECTED CREDITS FOR TAX TO BE WITHHELD ..... \$ \_\_\_\_\_
- 9. DECLARATION FOR 2023 (LINE 7 LESS LINE 8) STOP HERE IF THE DECLARATION AMOUNT IS \$200 OR LESS ..... \$ \_\_\_\_\_
- 10. OVERPAYMENT CREDIT FROM 2022 ..... \$ \_\_\_\_\_
- 11. 2023 FIRST QUARTER PAYMENT DUE (25% OF LINE 9 MINUS LINE 10) ..... \$ \_\_\_\_\_

**12. TOTAL DUE BY APRIL 18 2023. LINE 6 PLUS LINE 11. CHECK PAYABLE TO CITY OF DELAWARE. .... \$ \_\_\_\_\_**

NOTE: IF YOU ARE FILING YOUR RETURN AND/OR PAYING YOUR TAX AFTER THE ABOVE DUE DATE LATE PENALTY AND INTEREST CHARGES MAY APPLY AND WILL BE BILLED TO YOU BY THE TAX DEPARTMENT.

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. MAY THE CITY OF DELAWARE DISCUSS THIS RETURN WITH THE PREPARER SHOWN BELOW?                      YES                      NO

SIGNATURE OF PERSON PREPARING THE RETURN IF OTHER THAN TAXPAYER                      DATE                      SIGNATURE OF TAXPAYER

PRINTED NAME OF PERSON PREPARING THE RETURN                      SIGNATURE OF SPOUSE

PERSON PREPARING THE RETURN EMAIL ADDRESS AND PHONE

**OTHER TAXABLE INCOME**

- A. NET PROFIT/LOSS FROM ANY BUSINESS OWNED (ATTACH FEDERAL SCHEDULE C) .....
- B. NET PROFIT/LOSS FROM ANY RENTAL AND/OR FARM INCOME (ATTACH SCHEDULE(S) E AND F) .....
- C. NET PROFIT/LOSS FROM NON-DELAWARE PARTNERSHIP (ATTACH FEDERAL SCHEDULE(S) E AND K-1) .....
- D. OTHER INCOME (EXPLAIN SOURCE OR ATTACH SUPPORTING DOCUMENTATION) .....
- E. REPORT TOTAL PROFIT/LOSS HERE .....
- 16. **REPORT NET PROFIT (ONLY) HERE AND ON LINE 2 ON FRONT OF FORM** .....

<u>PROFIT</u>	<u>LOSS</u>

**CREDIT FOR TAXES PAID TO OTHER CITIES – USE THE BELOW SCHEDULE TO CALCULATE THE CREDIT**

A PARTIAL CREDIT IS ALLOWED FOR TAXES DUE AND PAID TO ANOTHER CITY. THIS CREDIT IS THE LESSER OF .5 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.

- EXAMPLES:**
- ON AN INCOME OF \$10,000.00 EARNED IN A CITY WITH A 2% 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 (.5 X \$200.00).
  - ON AN INCOME OF \$10,000.00 EARNED IN A CITY WITH A 1% EARNINGS TAX RATE, THE EMPLOYER SHOULD WITHHOLD \$100.00. THE MAXIMUM ALLOWABLE CREDIT FOR DELAWARE IN THIS CASE WOULD BE \$50.00 (.5 X \$100.00) NOT \$92.50 (.00925 X \$10,000.00).

PART-YEAR RESIDENTS MUST PRORATE CREDIT ON THE SAME BASIS AS PRORATED INCOME. ATTACH ALL W-2 FORMS 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	B	C	D	E	F
<u>MUNICIPALITY</u>	<u>INCOME/WAGES TAXED BY OTHER CITY</u>	<u>COLUMN (B) X .00925</u>	<u>OTHER CITY TAX WITHHELD OR PAID</u>	<u>COLUMN (D) X .5</u>	<u>LESSER OF (C) OR (E)</u>

**17. TOTAL COLUMN F. ENTER AMOUNT HERE AND ON LINE 5B ON FRONT PAGE OF THIS FORM** ..... **TOTAL:** \_\_\_\_\_

**ADJUSTMENTS TO TAXABLE WAGES**

- 18. PART-YEAR RESIDENTS  
ENTER WAGES EARNED WHILE NOT A RESIDENT OF DELAWARE. ATTACH SEPARATE CALCULATION OR SUPPORTING DOCUMENTATION SUCH AS PAYSTUB. EMPLOYER VERIFICATION MAY BE REQUIRED.  
**ENTER AMOUNT HERE AND ON LINE 1A ON FRONT PAGE OF THIS FORM** ..... \_\_\_\_\_
- 19. 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 THE EMPLOYER MUST PROVIDE SEPARATE LETTER DETAILING THIS INFORMATION.  
**ENTER AMOUNT HERE AND ON LINE 1A ON FRONT PAGE OF THIS FORM** ..... \_\_\_\_\_
- 20. NON-RESIDENT EMPLOYEES WHO WORKED PART OF THE YEAR OUTSIDE THE CITY OF DELAWARE FOR WHICH YOUR EMPLOYER WITHHELD DELAWARE CITY TAX IN ERROR
  - A. TOTAL QUALIFYING WAGE FOR THE YEAR..... \_\_\_\_\_ B.
  - DIVIDE LINE A BY 260, TOTAL WORKDAYS IN A YEAR..... \_\_\_\_\_ C.
  - ENTER NUMBER OF DAYS WORKED OUTSIDE OF DELAWARE..... \_\_\_\_\_ D.
  - MULTIPLY B X C **ENTER AMOUNT HERE AND ON LINE 1A ON FRONT PAGE OF THIS FORM** ..... \_\_\_\_\_

**CERTIFICATION BY EMPLOYER REGARDING ADJUSTMENTS TO TAXABLE WAGES**

EMPLOYER CERTIFICATION IS REQUIRED TO CLAIM ADJUSTMENTS ON LINE 19 OR 20 ABOVE. YOUR REQUEST FOR A 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 LINE 19 OR 20 ABOVE.

I/WE CERTIFY THAT THE EMPLOYEE REFERENCED ON THIS FORM WAS EMPLOYED BY THE UNDERSIGNED DURING THE YEAR REFERENCED ON THIS TAX FORM; 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 \_\_\_\_\_ EMPLOYERS PHONE NO. \_\_\_\_\_ EMAIL \_\_\_\_\_

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

PRINTED NAME \_\_\_\_\_ TITLE \_\_\_\_\_