Dear Taxpayer:

You will find your 2012 Wilmington Income Tax Return. The due date for filing your 2012 tax return is **April 15, 2013** along with a declaration of estimated tax for 2013. Any balance from 2012 plus the first quarterly payment for 2013 are due at that time. Your check or money order should be made payable to **"City of Wilmington".**

Your tax return must be accompanied by a copy of your W-2(s) and any supporting federal schedules, e.g. Schedule C for Sole Proprietorship, Schedule E for rental income or loss, Schedule F for farm income.

If for some reason you do not have any taxable income for either 2012 or 2013 please return the form with an explanation. If you do not respond, your account will be considered delinquent.To avoid penalties and interest your 2012 tax return and payment must be **postmarked** or **hand delivered** no later than **April 15, 2013.**

Extension requests for filing **must** be made **In writing** by the due date. No verbal extensions will be honored. No extension request received after the due date will be granted. A federal extension does **not** automatically apply to Wilmington.

In accordance with Section 8 Article VII, C of the Wilmington Tax Ordinance, if you do not have all four quarters of your 2012 estimate remitted by January 31, 2013, your account will be subject to penalties and interest.

Sincerely,

Margue V. Jones

Tax Commissioner

– TAXABLE INCOME –

A. Qualifying wages, commissions and other compensation to include:
  1. Sick and vacation pay
  2. Income from wage-continuation plans (includes retirement incentive plans)
  3. Stock options-taxed when exercised on amount indicated on W-2 form
  4. Cost of group term life insurance over $50,000.00
  5. Severance pay
  6. Compensation paid in property or use thereof at fair market value to the same extent as taxable under Fed. Internal Revenue Act & so indicated on W-2
  7. Tips
  8. Contributions made by or on behalf of employees to tax-deferred annuity plan (401k plans and the like)
  9. Income from guaranteed annual wage contracts
  10. Third party disability pay-employer paid premiums
  11. Bonuses
  12. Car allowance, personal use of employer provided vehicle - as reported on W-2 form
  13. Deferred compensation - Payments made pursuant to deferred compensation arrangements whether paid before or after retirement or severance from employment, and whether paid directly to an employee or to a third party, are subject to withholding when paid

B. New profits from:
  1. Corporations
  2. Unincorporated businesses:
     a. Sole proprietorships .... Schedule C
     b. Rental property .... Schedule E
     c. Partnerships .... Schedule E
     d. Farm Net Income .... Schedule F
  3. Trusts and Estates (file and pay as entity)

C. Director's Fees

D. Income from jury duty

E. Supplemental unemployment pay - paid by employer

F. Union steward fees

G. Strike Benefits paid by employer

H. Gambling and lottery winnings as reported on IRS Form W2G or Form 5754

I. Ordinary Income from form 4797

J. Profit sharing - if from non-qualified plan

K. Moving expenses reimbursement - in excess of Federal form 3903 allowance

– NON-TAXABLE INCOME –

A. Cafeteria Plans -IRC Section 125 wages are not included in the definition of medicare wages.

B. Military pay including reserve pay

C. Alimony (Nor deductible as expense)

D. Capital gains

E. Interest

F. Social Security benefits

G. Dividends

H. Workers' Compensation

I. State unemployment benefits

J. Insurance benefits

K. Prizes - unless connected to employment

L. Income of religious, fraternal, charitable, scientific literary or educational Institutions to extent that such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property or tax-exempt activities

M. Welfare payments

N. Pension Income - includes lump sum distributions

O. Patent and copyright income

P. Royalties - If derived from intangible property

Q. Annuities - at time of distribution

R. Profit sharing from qualified plans

– CREDIT ALLOWED BY WILMINGTON –

The City of Wilmington allows a maximum of 1% credit (for residents only) on the portion of earnings taxed by another municipality. Any portion of earnings that is not taxed by another city is subject to the full 1% Wilmington tax. No credit is given for county taxes or school district income tax.

FORM IR

INCOME TAX RETURN FOR 2012
CITY OF WILMINGTON

FILING REQUIRED EVEN IF NO TAX DUE

TAX OFFICE PHONE: (937) 382-1880

City of Wilmington
Income Tax Department
P.O. Box 786
Wilmington, Ohio 45177
www.ci.wilmington.oh.us

ON OR BEFORE 4-15-2013

MAKE CHECK OR MONEY ORDER
PAYABLE TO
CITY OF WILMINGTON

THIS SPACE FOR TAX OFFICE ONLY

LATE FILING OF THIS RETURN SUBJECTS YOU TO INTEREST AND MINIMUM PENALTY OF $100.00.

ACCOUNT NO.

NAME OF EMPLOYER(S) ______________________

ADDRESS Street ______________________

City ______________________

TAXPAYER'S NAME AND ADDRESS

TELEPHONE: Home ______________________

Business ______________________

SOCIAL SECURITY NO.

TAX PAYER ______________________

SPOUSE ______________________

IF MOVED SINCE THE PREVIOUS FINAL RETURN WAS DUE GIVE DATE:

INTO CITY ______________ OR OUT OF ______________

NOTE: Page 2 must be completed if you have taxable rental property or business income.

OFFICE USE ONLY

1. QUALIFYING WAGES (USUALLY MEDICARE WAGE ON W-2) TIPS AND OTHER EMPLOYEE COMPENSATION ....$ __________ $ __________
   (ATTACH ALL W-2's) (PLEASE INCLUDE 401-K AND DEFERRED COMPENSATION)
2. OTHER TAXABLE INCOME (SEE INSTRUCTIONS)............$ __________ $ __________
3. TAXABLE INCOME: LINE 1, PLUS LINE 2 ....$ __________ $ __________
4. MUNICIPAL TAX: 1% OF LINE 3 ....$ __________ $ __________
5. CREDITS
   A. TAX WITHHELD BY EMPLOYER FOR CITY OF WILMINGTON............$ __________
   B. 2012 ESTIMATED TAX PAID CITY OF WILMINGTON............$ __________
      (THIS AMOUNT MAY NOT INCLUDE YOUR 4TH QUARTER PAYMENT)
   C. TAX PAID CITY OF ______________
      NOT TO EXCEED 1% OF THAT PORTION OF EARNINGS TAXED................$ __________
   D. PRIOR YEAR OVER PAYMENTS............$ __________
   E. TOTAL CREDITS............$ __________ $ __________
6. IF LINE 4 GREATER THAN LINE 5E PAYMENT OF BALANCE MUST ACCOMPANY THIS RETURN TAX DUE .... $ __________
   A. PENALTY $__________, INTEREST $ __________ ....TOTAL $ __________
   B. TOTAL AMOUNT DUE .... $ __________
7. **OVERPAYMENT TO BE REFUNDED $ __________ OR CREDITED $ __________ TO NEXT YEAR'S ESTIMATE**
   NO ADDITIONAL TAXES OR REFUNDS OF LESS THAN ONE DOLLAR ($1.00) SHALL BE COLLECTED OR REFUNDED.

NOTICE: By law, all refunds and credits in excess of $10.00 are being reported to IRS.

DECLARATION OF ESTIMATED TAX FOR THE YEAR 2013

DO NOT COMPLETE IF TAX WITHHELD BY EMPLOYER

8. TOTAL INCOME SUBJECT TO TAX $ __________ MULTIPLY BY TAX RATE OF 1% FOR GROSS TAX OF $ __________
9. LESS EXPECTED TAX CREDITS
   A. WITHHELD BY EMPLOYER FOR CITY OF ______________ .... $ __________
   B. OVERPAYMENT FROM PRIOR YEAR(S) .... $ __________
   C. PAYMENTS ON TAXABLE INCOME TO ANOTHER MUNICIPALITY NOT TO EXCEED............ $ __________
   D. TOTAL CREDITS .... $ __________
10. NET TAX DUE (LINE 8 LESS LINE 9D) .... $ __________
11. AMOUNT PAID WITH THIS DECLARATION (NOT LESS THAN 22.5% OF LINE 10) .... $ __________
12. AMOUNT ENCLOSED __________ (LINE 6) $ __________ (LINE 11) $ __________ AMOUNT DUE $ __________

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.

Signature of Person Preparing if Other Than Taxpayer ______ Date ______

Signature of Taxpayer or Agent (Required) ______ Date ______

Address ______ and ______ Telephone Number ______

NEED BE COMPLETED ONLY BY THOSE WHO HAVE OTHER TAXABLE INCOME THAN WAGES OR WHO CLAIM EXPENSES AS A DEDUCTION FROM SUCH WAGES

13. PROFIT FROM ANY BUSINESS OWNED (ATTACH FEDERAL SCHEDULE C)........ $ ____________

14. RENTAL INCOME (ATTACH FEDERAL SCHEDULE E)........ $ ____________

15. OTHER INCOME (ATTACH APPROPRIATE FEDERAL SCHEDULE) — SEE INSTRUCTIONS BELOW........ $ ____________

16. TOTAL OTHER INCOME (LINES 13 THRU 15)........ $ ____________

A. NET LOSS PER PREVIOUS CITY INCOME TAX RETURNS........ $ ____________

B. TOTAL OTHER INCOME........ $ ____________

17. CREDITS

A. DEDUCTIBLE EXPENSES (ATTACH IRS FORMS OR OTHER STATEMENT)........ $ ____________

B. NON-TAXABLE INCOME: (EXPLAIN) ____

____ $ ____________

C. TOTAL DEDUCTIONS........ $ ____________

18. NET OTHER TAXABLE INCOME OR DEDUCTIONS (INSERT IN LINE 2 PAGE 1)........ $ ____________

INSTRUCTIONS

FOR COMPLETION OF LINES 1 THRU 18

1. Should be the total of all wages received. All W2's must be attached. If you want them returned, please advise.

2. To be completed only if you are required to complete page 2. **NOTE BUSINESS LOSSES MAY NOT BE USED TO OFFSET WAGES**
NOTE: CONTRIBUTIONS TO IRA & KEOGH ACCOUNTS NOT ALLOWED

4. If using this form for a municipality having a different tax rate, please change the rate shown.

6. If tax due is less than $1.00 no payment required. A & B to be completed by Tax Office only, when tax has not been paid on time.

7. Unless the space is checked as indicating a refund, your overpayment will be applied to your next year's estimate.
If the overpayment is less than $1.00 no refund will be made nor will there be a carryover to the next year..

8. Insert the amount of income you expect to make this year.

9. Line (a) should reflect the amount of tax withheld by your employer for this City.
Line (b) should correspond to the figure shown on line 7 unless a refund has been requested.
Line (c) refers only to income taxes you expect to pay another municipality.

11. You may pay the entire amount declared with the filing of this form.

13. If you discontinue as a salaried employee and intend to continue in business only, please advise in order that you may be sent a business form in the future.
This also applies to lines 14 and 15.

15. Retirement income as well as interest and dividend income not taxable.

17. A—Credit will be allowed only when a W-2 is attached and all expenses must be substantiated by proper schedules.

NOTE: UNLESS ACCOMPANIED BY PAYMENT OF THE BALANCE OF TAX DECLARED DUE (LINE 6) AND AT LEAST 22.5% OF THE ESTIMATED TAX (LINE 10) THIS FORM IS NOT A LEGAL FINAL RETURN OR DECLARATION

DECLARATION AND RETURN PAYMENT CALENDAR

APRIL 15, File Declaration with at least a 22.5% payment	**JULY 31, Make 2nd quarterly payment**	**OCT. 31, Make 3rd quarterly payment**	**JAN. 31, Make 4th quarterly payment**	**APRIL 15, File return. Pay quarterly payment**