

Dear Taxpayer:

You will find your 2014 Wilmington Income Tax Return. The due date for filing your 2014 tax return is **April 15, 2015** along with a declaration of estimated tax for 2015. Any balance from 2014 plus the first quarterly payment for 2015 are due at that time. Your check or money order should be made payable to **"City of Wilmington"**.

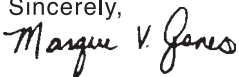
Your tax return must be accompanied by a copy of your W-2(s) and any supporting federal schedules, e.g. Schedule C for Sole Proprietorship, Schedule E for rental income or loss, Schedule F for farm income.

If for some reason you do not have any taxable income for either 2014 or 2015 please return the form with an explanation. If you do not respond, your account will be considered delinquent. To avoid penalties and interest your 2014 tax return and payment must be **postmarked** or **hand delivered** no later than **April 15, 2015**.

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 2014 estimate remitted by January 31, 2015, your account will be subject to penalties and interest.

Sincerely,



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 - 1st \$5,000 in winnings is not taxable
- 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.

INCOME TAX RETURN FOR 2014

FILE WITH

City of Wilmington
Income Tax Department
P.O. Box 786
Wilmington, Ohio 45177
www.ci.wilmington.oh.us
ON OR BEFORE 4-15-2015

CITY OF WILMINGTON
FILING REQUIRED EVEN IF NO TAX DUE

TAX OFFICE PHONE: (937) 382-1880

MAKE CHECK OR MONEY ORDER
PAYABLE TO

**CITY OF
WILMINGTON**

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

ACCOUNT NO.	NAME OF EMPLOYER(S)	_____	
TAXPAYER'S NAME AND ADDRESS	ADDRESS	Street _____	
	City	_____	
<div style="border: 1px solid black; height: 100px; width: 500px;"></div>			
			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 _____			

THIS SPACE FOR TAX OFFICE ONLY

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

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. 2014 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	\$ <div style="border: 1px solid black; width: 100px; height: 20px;"></div>
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.		

OFFICE USE ONLY

DECLARATION OF ESTIMATED TAX FOR THE YEAR 2015

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)		\$ <div style="border: 1px solid black; width: 100px; height: 20px;"></div>
11. AMOUNT PAID WITH THIS DECLARATION (NOT LESS THAN 22.5% OF LINE 10)		\$ <div style="border: 1px solid black; width: 100px; height: 20px;"></div>
12. AMOUNT ENCLOSED _____ (LINE 6) \$ _____	(LINE 11) \$ _____	AMOUNT DUE \$ <div style="border: 1px solid black; width: 100px; height: 20px;"></div>

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

- Should be the total of all wages received. All W2's must be attached. If you want them returned, please advise.
- 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
- If using this form for a municipality having a different tax rate, please change the rate shown.
- 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.
- 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..
- Insert the amount of income you expect to make this year.
- 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.
- You may pay the entire amount declared with the filing of this form.
- 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.
- Retirement income as well as interest and dividend income not taxable.
- 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