

FILE WITH
City of Wilmington
Income Tax Department
 P.O. Box 786
 Wilmington, Ohio 45177
 www.wilmingtonoh.org
 citytax@wilmingtonoh.org
 ON OR BEFORE 4-15-2024

INCOME TAX RETURN FOR 2023

CITY OF WILMINGTON
 FILING REQUIRED EVEN IF NO TAX DUE

MAKE CHECK OR MONEY ORDER
 PAYABLE TO

**CITY OF
 WILMINGTON**

TAX OFFICE PHONE: (937) 382-1880

LATE FILING OF THIS RETURN SUBJECTS YOU TO INTEREST AND A MAXIMUM PENALTY OF \$25.00

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 _____

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) (AND A COPY OF THE IRS FORM 1040 AND SCHEDULE 1)		
2. OTHER TAXABLE INCOME (SEE INSTRUCTIONS).....	\$ _____	\$ _____
3. TAXABLE INCOME: LINE 1, PLUS LINE 2	\$ _____	\$ _____
4. MUNICIPAL TAX: 1.5% OF LINE 3	\$ _____	\$ _____
5. CREDITS		
A. TAX WITHHELD BY EMPLOYER FOR CITY OF WILMINGTON	\$ _____	
B. 2023 ESTIMATED TAX PAID CITY OF WILMINGTON	\$ _____	
C. TAX PAID CITY OF _____		
NOT TO EXCEED 1.5% 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 TEN DOLLARS(\$10.00) SHALL BE COLLECTED OR REFUNDED.		

OFFICE USE ONLY

DECLARATION OF ESTIMATED TAX FOR THE YEAR 2024

DO NOT COMPLETE IF TAX WITHHELD BY EMPLOYER

8. TOTAL INCOME SUBJECT TO TAX \$ _____	MULTIPLY BY TAX RATE OF 1.5% 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 \$10.00 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.
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.
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.
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

Table with 5 columns: APRIL 15, 2024 (File Declaration with at least a 22.5% payment), JUNE 15, 2024 (Make 2nd quarterly payment), SEPT. 15, 2024 (Make 3rd quarterly payment), JAN. 15, 2025 (Make 4th quarterly payment), APRIL 15, 2025 (File return. Pay quarterly payment)

Dear Taxpayer:

You will find your 2023 Wilmington Income Tax Return. The due date for filing your 2023 tax return is **April 15, 2024** along with a declaration of estimated tax for 2024. Any balance from 2023 plus the first quarterly payment for 2024 are due at that time. Your check or money order should be made payable to **"City of Wilmington"**.

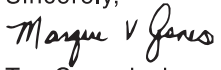
Your tax return must be accompanied by a copy of your W-2(s), a copy of the IRS form 1040 & Schedule 1, and any supporting federal schedules, e.g. Schedule C for Sole Proprietorship, Schedule E for rental income or loss, Schedule F for farm income.

If for some reason you do not have any taxable income for either 2023 or 2024 please return the form with an explanation. If you do not respond, your account will be considered delinquent. To avoid penalties and interest your 2023 tax return and payment must be **postmarked** or **hand delivered** no later than **April 15, 2024**.

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 172.18(2)(a) of the Wilmington Income Tax Ordinance, if you do not have all four quarters of your 2023 estimate remitted by January 15, 2024, your account could 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
- 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 1.5% 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 1.5% Wilmington tax. No credit is given for county taxes or school district income tax.