



2011 GENERAL INFORMATION

FILING AND PAYMENT INFORMATION

FILING DATE:

Your Return Must Be Filed By: April 17, 2012

REMITTANCE:

Make your Check or Money Order Payable To:
City of Delaware Income Tax

CREDIT CARD INFORMATION:

The City of Delaware has teamed up with **Official Payments Corp.** to offer City residents and taxpayers the opportunity to make tax payments using Mastercard, Visa, Discover, American Express or E-checks. This service is offered online or by phone and **Official Payments Corp.** does charge a fee for this service.

Pay Online - Visit the City of Delaware website, www.delawareohio.net and click on the green "Pay a Bill" box.

Pay by Phone - Call **Official Payments Corp.** at 1-800-272-9829 and press option 3. You will need to enter Jurisdiction Code **4591** at the prompt.

ASSISTANCE:

For questions not answered in this booklet or for additional forms and information, call (740) 203-1225. Additional forms may be downloaded from the City's website: www.delawareohio.net.

GENERAL INFORMATION

1. **WHO MUST FILE:** All Delaware residents and part-year residents are subject to the Delaware Income Tax and required to file a tax return by April 17, 2012.

Non-resident taxpayers who have income derived within the City of Delaware, and for whom the tax is not withheld by their employer, must file a Delaware income tax return by April 17, 2012.

Anyone receiving a pre-printed form is on active status. Please notify the Tax Department in writing with full details of filing status changes for inactivation of account.

2. **DELAWARE TAXABLE INCOME** is defined as salaries, wages, commissions, and other compensation and would include but not be limited to - bonuses, incentive payments, directors fees, property in lieu of cash, tips, allocated tips, dismissal or severance pay, vacation and sick pay, temporary disability pay if received as a benefit of employment (includes third party plan), excess group life insurance premiums, wage continuation plans, supplemental unemployment benefits, pension plan contributions, and other compensation earned, received, accrued or deferred before any deductions, income from jury duty, stock options, royalties (unless derived from registered copyrights, patents or trademarks).
3. **NON-TAXABLE INCOME:** Military pay, social security benefits, interest, dividends, capital gains, lottery winnings, permanent disability, alimony, child support, unemployment compensation, aid to dependent children, poor relief, workers' compensation, retirement pensions and annuities, and the net profits of any civic, charitable, religious, fraternal or other organization as specified in Ohio Revised Code Section 718.01.
4. **DOCUMENTATION:** All income, credits and deductions must be substantiated by legible copies of W-2's, 1099's, and proper federal schedules. Credits and deductions will be disallowed if not properly documented. All employees' business expense deductions must be supported by a federal Form 2106.
5. **RETIREMENT PLANS:** No deduction is allowed for contributions made into IRA, Keogh, SEP, 401(k), deferred compensation, or similar retirement plans. Income may not be deferred for city taxes.
6. **CREDITS:** A partial credit is allowed for taxes due and paid to another city. This credit is the lesser of .50 of the tax paid to the other city, or .00925 of the income taxed by the other city and Delaware. Credit claimed must be supported by W-2's or copies of the other city's tax return along with copies of canceled checks showing payment of the other city's tax.

7. **PART-YEAR RESIDENTS:** A return must be filed by part-year residents living in the City for any part of 2011. Income, deductions, and credits may be allocated on a pro-rata basis or by employer verification (i.e., payroll check stubs or letter detailing income earned during Delaware residency).
8. **BUSINESS LOSSES:** Losses from self-employment, partnership interests, rental property and other like businesses may not be used to offset W-2 or 1099 income. Only related losses may be carried forward for a period of three (3) years to offset future related income.
9. **EXTENSIONS OF TIME TO FILE:** All taxpayers unable to file a completed return by April 17, 2012 must file an extension of time to file before the due date of the return. The City will accept copies of federal extension forms as appropriate City of Delaware extension requests. Extensions may be granted for periods not to exceed one month beyond the federal extension. Any extension request received after the due date of the return may be subject to rejection. **IMPORTANT:** An extension is not an extension of time for payment of tax. Payment of any tax balance due must accompany the filing extension request. Even though an extension has been granted, penalty and interest will be charged from the date the tax should have been paid (without extension) until the date of payment. Notice of extension authorization will not be sent unless requested.
10. **PENALTY AND INTEREST:** Returns received after a postmark of April 17, 2012 will be subject to penalty charges of 1% per month (\$10.00 minimum), and interest charges of 1% per month on taxes not paid by the due date of the return.
11. **UNDERPAYMENT PENALTY:** Seventy percent of tax liability should be paid by January 31, 2012 to avoid penalty assessment on 2011 filing.
12. **SIGNATURE:** The tax return must be signed and dated. Please provide email address and daytime phone numbers for the taxpayer and tax preparer.

DECLARATION OF ESTIMATED TAX FOR 2012

1. **WHO MUST MAKE A DECLARATION:** Every person who anticipates receiving any taxable income or who engages in any business, profession, enterprise, or activity subject to Delaware income tax which is expected to be \$60.00 or more after excluding Delaware withholding and applicable credits must file a Declaration of Estimated Tax.

Seventy percent (70%) of City of Delaware income tax must be paid on or before January 31, 2013, or be subject to a declaration penalty of 1% per month and interest of 1% per month of the underpayment.

2. **PAYMENT OF ESTIMATED TAX:** The estimated tax may be paid in full with the declaration or in equal installments on or before April 17, July 31, October 31, and January 31. The quarterly installments will be billed. The estimate may be amended at any time.

2012 DECLARATION PAYMENT CALENDAR

APRIL 17, 2012File Declaration with 1/4th payment.
JULY 31, 2012Make 2nd quarterly payment.
OCTOBER 31, 2012.....Make 3rd quarterly payment.
JANUARY 31, 2013Make 4th quarterly payment.
APRIL 15, 2013File return. Pay any balance.

Walk-In City Tax Assistance is Free
Available on a first come first serve basis
Office Hours:
Monday-Friday, 8:00 a.m. - 5:00 p.m.
Extended Hours:
Saturday April 14, 2012 9:00 a.m. - 1:00 p.m.
Tuesday April 17, 2012 8:00 a.m. - 7:00 p.m.