

GENERAL INSTRUCTIONS

IF YOU ARE RECEIVING THIS TAX FORM YOU ARE ON ACTIVE STATUS AND MUST FILE A TAX RETURN. IF YOU BELIEVE YOU SHOULD NOT BE ON ACTIVE STATUS CONTACT THE TAX OFFICE AT 740-203-1225.

E-FILE YOUR 2018 TAX RETURN!

GO TO OUR WEBSITE AT WWW.DELAWAREOHIO.NET AND CLICK ON THE E-FILE LINK. ACCESS TO YOUR 2018 FORM WILL BE AVAILABLE STARTING FEBRUARY 1, 2019.

W-2 INCOME ONLY FILERS C N HAVE THE TAX DEPARTMENT COMPLETE THEIR RETURN BY MAIL:

PROVIDE YOUR PHONE NUMBER, EMAIL ADDRESS AND SIGNATURE ON THE ENCLOSED TAX FORM, ATTACH YOUR W-2 FORMS, AND MAIL EVERYTHING IN THE ENCLOSED ENVELOPE. CERTIFIED MAIL RECOMMENDED TO ENSURE DELIVERY.

MUST BE POSTMARKED BY MARCH 15, 2019

FILING AND PAYMENT INFORMATION

FILING DATE:

Your Return Must Be Postmarked By: April 15, 2019

Returns postmarked after April 15th are subject to late filing penalty unless under extension. See instruction number 10.

PAYMENT:

Balance of tax due is due with the filing of the return. Late payment of tax due is subject to penalty and interest. See instruction number 10. Make your check or money order payable to: City of Delaware Income Tax

If you are unable to pay your balance due in full you should still file your return and include as big a payment as possible. You will be billed for the remaining balance, including applicable penalty and interest.

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 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 "Make a Payment".

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:

Additional information can be found on our website at www.delawareohio.net.

GENERAL INFORMATION:

1. WHO MUST FILE: All Delaware residents and part-year residents are subject to the Delaware Income Tax and are required to file a tax return by April 15, 2019.

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 15, 2019.

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. If you are requesting that your account be inactivated due to your moving from the jurisdiction with no intent to return, although retaining a mailing address within the jurisdiction as your address of record, please enter the date of your move and the reason, and attach supporting documentation with regard to your relocation.

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, 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), lottery or gambling winnings. Taxable income also includes the net profit from business activities reported on Federal Schedules C, E or F and pass through income from partnerships.

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.

3. NON-TAXABLE INCOME: Military pay, social security benefits, interest, dividends, capital gains, 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-2s, 1099s, and proper Federal schedules. Credits and deductions will be disallowed if not properly documented.
5. CREDITS: A partial credit is allowed to residents 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-2s or copies of the other city's tax return along with copies of canceled checks showing payment of the other city's tax.
6. PART-YEAR RESIDENTS: A return must be filed by part-year residents living in the City for any part of 2018. Income, deductions, and credit 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).
7. 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. If utilizing applicable prior year losses to reduce 2018 profit please attach copy of Federal Schedule(s) showing loss(es), or provide loss schedule.
8. EXTENSIONS OF TIME TO FILE: All taxpayers unable to file a completed return by April 15, 2019 can file for an extension of time to file before the due date of the return. Written requests for extension of time to file can be mailed, faxed or emailed to the tax office (see contact info at top right of this page). Any taxpayer that has duly requested an automatic six month extension for filing the taxpayer's Federal income tax return shall automatically receive an extension for the filing of their Delaware return.
IMPORTANT: An extension is not an extension of time for payment of tax. Payment of any tax balance due must accompany the filing of an 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.
9. SIGNATURE: The tax return must be signed and dated. Please provide email address and daytime phone numbers for the taxpayer and the tax preparer.
10. PENALTY AND INTEREST: penalty and interest are charged for late filing of a tax return, or late payment of taxes or estimated taxes.

A late filing penalty may be imposed at the rate of \$25 per month (or fraction of a month) that a return remains unfiled. This late filing penalty applies regardless of the liability on the return. The late filing penalty shall not exceed \$150 for each failure to timely file. This penalty does not apply to the filing of a declaration.

A late payment penalty may be imposed on unpaid tax, or unpaid estimated tax, equal to 15% if the amount not timely paid.

Interest shall be imposed on all unpaid tax, or unpaid estimated tax. The interest rate to be applied each calendar year is the Federal short-term rate rounded to the nearest whole number percent, plus five percent. The rate shall apply for the calendar year next following the July of the year in which the Federal short-term rate is determined. Below are the rates for 2018 and 2019. Interest shall be charged for each month (or fraction of a month) that tax remains unpaid.

Calendar Year	Annual Interest Rate	As Monthly Interest Rate
2018	6%	0.50%
2019	7%	0.58%

D9CLARATION OF ESTIMATED TAX FOR 2019 - REQUIREMENTS

WHO MUST MAKE A DECLARATION: Every person shall make a declaration of estimated taxes due for the 2019 tax year if the estimated amount due after applicable withholding credits and prior year overpayments is \$200 or more.

If you are required to make a declaration and estimated tax payments and do not you may be subject to penalty and interest. See above for penalty and interest rates.

PAYMENT OF ESTIMATED TAX: Estimated tax due may be paid in full with the filing of the return but at a minimum must be paid in equal installments on or before April 15, June 15, September 15 and January 15. **Payments postmarked after these dates will be subject to late penalty and interest.**

2019 DECLARATION PAYMENT CALENDAR

- APRIL 15, 2019 File Declaration with 1/4th payment.
- JUNE 15, 2019 Make 2nd quarterly payment.
- SEPTEMBER 15, 2019 Make 3rd quarterly payment.
- JANUARY 15, 2020 Make 4th quarterly payment.
- APRIL 15, 2020 File return. Pay any balance.