

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.

COVID-19 INFORMATION - PLEASE READ

THE DELAWARE INCOME TAX OFFICE IS NOT OPEN FOR IN-PERSON ASSISTANCE. WE ARE STILL HERE TO HELP FOR CONTACT-FREE SERVICE!

DROP-OFF SERVICE: drop off by March 15th

If you would like our office to prepare your return for you, please;

1. Sign the enclosed tax form and provide both your email address and telephone number. Please note if you've moved in or out of Delaware during 2020, the date, and your current address if different from the one printed on the form.

2. Place your form in the enclosed envelope along with your tax documents (W2 forms, Federal Schedules, etc).

3. Drop the envelope off at either City Hall or Mingo Park. There are red drop-boxes outside both buildings.

Our tax specialists will contact you if there are any questions. Once your return is completed a copy will be mailed to you for your records, along with a letter detailing the balance due, if any. This is a free service.

PLEASE NOTE THAT IF UTILIZING THIS SERVICE YOU MUST DROP OFF BY MARCH 15TH. AFTER THIS DATE WE CANNOT GUARANTEE YOUR RETURN WILL BE COMPLETED IN TIME TO DETERMINE YOUR TAX LIABILITY. ALL TAX DUE IS DUE BY APRIL 15TH. TAX PAID AFTER THIS DATE IS SUBJECT TO PENALTY AND INTEREST. IF MAILING INSTEAD OF DROPPING OFF, ENVELOPE MUST BE POSTMARKED BY MARCH 15TH.

E-FILE/E-PAY SERVICE: use our e-file/e-pay tool at www.delawareohio.net/e-file-2 to quickly and easily file your return or make a payment by checking account or credit card (no fee). You will need your five digit Delaware tax id. If you have questions or need assistance call 740-203-1225, Monday through Friday from 8am to 5pm.

PHONE SERVICE: call 740-203-1225 to have a tax specialist help you complete your return by phone, Monday through Friday from 8am to 5pm.

GENERAL INFORMATION AND INSTRUCTIONS:

- 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, 2021.

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, 2021.

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.
- DELAWARE TAXABLE INCOME:** salaries, wages, commissions, and other compensation, lottery or gambling winnings, as well as net profits from business activities reported on Federal Schedule C, E or F and pass through income from partnerships. Income may not be deferred for City tax purposes. This is not an all inclusive list. Visit our website at www.delawareohio.net for a list of taxable income.
- NON-TAXABLE INCOME:** Military pay, social security benefits, interest, dividends, capital gains, permanent disability, alimony, child support, unemployment compensation, workers' compensation, retirement, pensions and annuities. This is not an all inclusive list. Visit our website at www.delawareohio.net for a list of non-taxable income.
- 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.
- 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.
- PART-YEAR RESIDENTS:** A return must be filed by part-year residents living in the City for any part of 2020. 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).
- 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 2020 profit please attach copy of Federal Schedule(s) showing loss(es), or provide loss schedule.

- EXTENSIONS OF TIME TO FILE:** All taxpayers unable to file a completed return by April 15, 2021 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. A copy of the Federal extension should be filed with the 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.
PAYMENT: Payment may be made by check made payable to the City of Delaware and mailed with the return to PO Box 496, Delaware Ohio, 43015. Payment may be made by electronic check or credit card (no fee) at www.delawareohio.net/e-file-2. Note you will need to register your tax id to use this service.
- SIGNATURE:** The tax return must be signed and dated. Please provide email address and daytime phone numbers for the taxpayer and the tax preparer.
- 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 2020 and 2021. 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
2020	7%	0.58%
2021	5%	0.42%

- REFUNDS:** If any portion of your refund is related to your working from home, or another location away from your regular place of work, because of COVID-19, your refund will not be available until litigation in the case *Buckeye Institute, et al, v. Columbus City Auditor, et al* (Franklin County Common Pleas Court Case No. 20-CV-004301) is completed. Your refund will be held until the litigation is concluded. Should the conclusion of this litigation determine that a refund is allowed, your request for refund will be processed at that time. Should the conclusion of the litigation determine that a refund is not allowed, you will receive a notice stating this.
- DECLARATION OF ESTIMATED TAX DUE 2021:**
WHO MUST MAKE A DECLARATION: Every person shall make a declaration of estimated taxes due for the 2021 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. You must file a declaration if you wish to receive reminders to make your quarterly estimated tax payments.
HOW TO DETERMINE YOUR DECLARATION: Complete lines 10, 11 and 12 of the Delaware tax form using 2020 taxable income and withholding credits from lines 3, 5A and 5B of the Delaware tax form. Adjustments can be made if taxable income and/or withholding credits are different for 2021. 2021 paystubs may also be used to calculate current tax liability and withholding credits as income is earned throughout the year. To have someone in the Income Tax Department assist with calculating your declaration contact our office at 740-203-1225 or incometax@delawareohio.net.
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.**

A declaration of estimated tax due and estimated tax payments is not optional. If you expect to owe more than \$200 for the 2021 tax year you must make quarterly estimated tax payments or you will be charged a late payment penalty and interest, called a declaration penalty.

2021 DECLARATION PAYMENT CALENDAR

APRIL 15, 2021 File Declaration with 1/4th payment.
JUNE 15, 2021 Make 2nd quarterly payment.
SEPTEMBER 15, 2021 Make 3rd quarterly payment.
JANUARY 15, 2022 Make 4th quarterly payment.
APRIL 15, 2022 File return. Pay any balance.