

GENERAL INSTRUCTIONS

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

IMPORTANT - PLEASE READ

The fastest and easiest way to file a Delaware income tax return is to file it electronically. E-filing is available through our website at delawareohio.net/government/departments/income-tax/e-file. The e-file tool can also be used to e-pay your taxes by checking account or credit card. There is no fee to use this service.

If you would like someone in the tax office to prepare your Delaware income tax return for you, please follow the steps below for drop-off or phone service. **For health and safety reasons returns will no longer be prepared while you wait.**

DROP-OFF SERVICE: drop off by March 15th

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

1. Sign the 2021 tax form and provide both your email address and telephone number. Please note if you've moved in or out of Delaware during 2021, provide the date, and your current address if different from the one printed on the form.
2. Place your form in an envelope (at drop-box) along with your tax documents (W2 forms, Federal Schedules, etc). **A copy of the first two pages of your Federal return is helpful.**
3. Drop the envelope off at City Hall. There is a red drop-box outside the building.

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 18TH. TAX PAID AFTER THIS DATE IS SUBJECT TO PENALTY AND INTEREST. IF MAILING INSTEAD OF DROPPING OFF, ENVELOPE MUST BE POSTMARKED BY MARCH 15TH.

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:

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 18, 2022.

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 18, 2022.

Anyone receiving a pre-printed form or tax letter 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:** 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.
3. **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.
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 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).
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 2021 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 18, 2022 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 at delawareohio.net/government/departments/income-tax/e-file.
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 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
2021	5%	0.42%
2022	5%	0.42%

11. **REFUNDS:** If you are a non-resident and your employer withheld for Delaware on days you worked from a location outside of Delaware you may be due a refund withholding refund. Complete the top section of the form to include your name, address and social security number. Complete line 20 letters A through D and have your employer complete the employer certification section. Note that a list of dates and works locations must be included with your refund request.
12. **DECLARATION OF ESTIMATED TAX DUE 2022:**
WHO MUST FILE A DECLARATION: Every person shall file a declaration of estimated taxes due for the 2022 tax year if the estimated amount due after applicable withholding credits and prior year overpayments is \$200 or more.
If you are required to file a declaration and pay 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 2021 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 2022. 2022 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 declaration but at a minimum must be paid in equal installments 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 2022 tax year you must make quarterly estimated tax payments or you will be charged a late payment penalty and interest, called a declaration penalty.

2022 Calendar of Estimated Tax Payments

APRIL 15, 2022 File Declaration with 1/4th pay
 JUNE 15, 2022 Make 2nd quarterly payment.
 SEPTEMBER 15, 2022 Make 3rd quarterly payment.
 JANUARY 15, 2023 Make 4th quarterly payment.
 APRIL 15, 2023 File return. Pay any balance.