

AVAILABLE THIS YEAR – ONLINE CITY TAX PREPARATION AND FILING.

GO TO OUR WEBSITE AT WWW.WESTERVILLE.ORG AND CLICK ON THE E-FILE LINK.

Walk-In City Tax Assistance is Free  
Available on a first come first serve basis

Office Hours:

Monday–Friday, 8:00 a.m. – 4:45 p.m.

Extended Hours:

Saturday April 7, 2018 8:00 a.m. – 12:00 p.m.

Monday April 16, 2018 7:00 a.m. – 6:00 p.m.

Tuesday April 17, 2018 7:00 a.m. – 6:00 p.m.

### FILING AND PAYMENT INFORMATION

#### FILING DATE:

Your Return Must Be Filed By: April 17, 2018

#### REMITTANCE:

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

**IMPORTANT:** If balance due for tax year 2017 is \$10.00 or less, then no payment is due. If there is an overpayment of \$10.00 or less, then no refund issued or credit carried forward.

**Pay online –** Visit the City of Westerville website, www.westerville.org and click on "Make a Payment". Effective January 1, 2018, the Tax Department will accept ACH Debit with the submission of an ACH Authorization Form.

#### ASSISTANCE:

For questions not answered in this booklet or for additional forms and information, call (614) 901-6420. Additional forms may be downloaded from the City's website: www.westerville.org

#### GENERAL INFORMATION:

1. **WHO MUST FILE:** All Westerville residents and part-year residents are subject to the Westerville Income Tax and required to file a tax return by April 17, 2018.  
Non-resident taxpayers who have income derived within the City of Westerville, and for whom the tax is not withheld by their employer, must file a Westerville income tax return by April 17, 2018.

Anyone receiving a notice 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 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. **WESTERVILLE 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 winnings.
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. **ALLOWABLE 2106 EXPENSES:** Federal Form 2106 expenses are limited on the city return to the amount of the expenses actually deducted for federal income tax purposes for the year, subject to the 2% floor limitation. Therefore, if you can claim all the expenses reported on your Form 2106 directly on Schedule A of your Federal return without being required to file Form 2106, you may not claim these expenses on your city return. You must attach a copy of Federal Form 2106 AND Schedule A, and it must clearly indicate to what job the expenses relate.

6. **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.
7. **CREDITS:** credit allowable for Westerville residents, limited to our 2.0% rate. If tax rate of work city is greater than 2.0%, credit is calculated by **multiplying wages by 2.0%**. Partial year residents must figure their credit on **pro-rated income** taxed by Westerville. Credit claimed must be supported by W-2's or copies of the other city's tax return.
8. **PART-YEAR RESIDENTS:** A return must be filed by part-year residents living in the City for any part of 2017. Income, deductions, and credit may be allocated on a pro-rated basis or by employer verification (i.e., payroll check stubs or letter detailing income earned during Westerville residency).
9. **BUSINESS LOSSES:** Losses from self-employment and rental property may not be used to offset W-2 or 1099 income. Only related losses may be carried forward for a period of five (5) years (2017-2021 limited to a 50% carry forward) to offset future related income. Worksheet must be attached with break down.
10. **EXTENSIONS OF TIME TO FILE:** All taxpayers unable to file a completed return by April 17, 2018 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 Westerville 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.
11. **PENALTY AND INTEREST:** Returns received after a postmark of April 17, 2018 will be subject to penalty charges of 15% and interest charges of .50% per month on taxes not paid by the due date of the return.
12. **UNDERPAYMENT PENALTY:** Ninety percent of tax liability should be paid by December 15, 2017 to avoid penalty assessment on 2017 filing.
13. **SIGNATURE:** The tax return must be signed and dated. Please provide email address and daytime phone numbers for the taxpayer and the tax preparer.

#### DECLARATION OF ESTIMATED TAX FOR 2018

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 Westerville income tax which is expected to be \$200.00 or more after excluding Westerville withholding and applicable credits must file a Declaration of Estimated Tax.  
Ninety percent (90%) of City of Westerville income tax must be paid on or before January 15, 2019, or be subject to a declaration penalty.
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, June 15, September 15, and January 15. The quarterly installments will be billed. The estimate may be amended at any time.

#### 2018 DECLARATION PAYMENT CALENDAR

APRIL 17, 2018 File Declaration with 1/4th payment.  
JUNE 15, 2018 Make 2nd quarterly payment.  
SEPTEMBER 15, 2018 Make 3rd quarterly payment.  
JANUARY 15, 2019 Make 4th quarterly payment.  
APRIL 17, 2019 File return. Pay any balance.