

City of Wilmington



MICHAEL S. PURZYCKI
Mayor

CITY OF WILMINGTON DEPARTMENT OF FINANCE NOTICE 2020-1

I. PURPOSE

On March 13, 2020, the President of the United States issued an emergency declaration under the Robert T. Stafford Disaster Relief and Emergency Assistance Act in response to the ongoing Coronavirus Disease 2019 (COVID-19) pandemic (Emergency Declaration). On March 20, 2020, the Secretary of the Treasury of the United States announced that guidance would soon be forthcoming extending existing federal income tax filing and payment deadlines from April 15, 2020 to July 15, 2020. The COVID-19 pandemic represents a threat to both the nation and the City of Wilmington. The Centers for Disease Control and Prevention advises that the best way to prevent illness is to avoid being exposed to this virus, which is spread mainly from person-to-person contact. Taxpayers may be adversely affected by the COVID-19 pandemic in a variety of ways including suffering from the infection and finding it difficult or impossible to meet their tax filing and payment responsibilities.

II. BACKGROUND

Section 44-108(a) of the Wilmington City Code requires that taxpayers with net profits subject to earned income tax file a return by April 15 to report the net profits earned during the previous calendar year. Such return is due on the 15th day of the fourth month following the end of a taxable year for those taxpayers not filing on a calendar-year basis.

Section 44-108(c) requires that the tax due with any return be paid at the time of filing.

Section 44-134 of the Wilmington City Code authorizes the Director of Finance to permit an earned income tax return to be treated as timely filed by granting an extension of time.

III. GRANT OF RELIEF

The Director has determined that it is in the best interests of the City to postpone the due dates of certain returns and payments.

The due dates of all 2019 earned income tax returns is postponed to July 15, 2020, which shall be treated as the original due date of such returns. Since tax due must be paid at the time of filing the returns, postponement of the due date for filing results in postponement of the due date for payment.

The due date of tax returns and payments by employees who do not have their City of Wilmington wage tax deducted for the first quarter of 2020, is postponed from April 15, 2020, to July 15, 2020.

For the purposes of the computation of interest, penalties and costs under Section 44-115, the original due dates of taxes for which relief is granted with statutory due dates between April 15, 2020 and July 14, 2020, will be treated as July 15, 2020, and no interest or penalties will accrue under such section for the period from April 15, 2020, through July 15, 2020.

The relief provided in this Notice is available solely with respect to the taxes and returns described above. No extension is provided in this Notice for the payment or deposit of any other type of tax or for the filing of any tax return or information return. This includes, but is not limited to, employer withholding tax returns and payments by employers, which must be filed by the due dates prescribed by law and regulations.

A handwritten signature in black ink, appearing to read 'J. Brett Taylor', with a long horizontal flourish extending to the right.

J. Brett Taylor
Director of Finance
City of Wilmington, Delaware
March 20, 2020