## FOR A LIGHTNING-FAST DELAWARE REFUND, SUBMIT YOUR RETURN ELECTRONICALLY.

#### Advantages of electronic submission:

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- <u>Refunds as quick as 5 days</u>, if additional documentation is not required
- Direct deposit into checking or savings account, if to a U.S. bank account.
- Convenient, fast, easy and electronic receipt verification.

For more information regarding electronic and online filing options, visit www.revenue.delaware.gov.

<u>NOTE</u>: The average refund time for paper returns and returns requiring supporting documentation is 4 to 6 weeks.

## Complete your federal tax return before preparing your state return!

This booklet contains your 2018 State of Delaware individual income tax forms and instructions. Please note the following:

- New contribution checkoff has been added to the tax return. For details regarding this special fund and other checkoffs, please see the last page of this booklet.
- The Delaware Division of Revenue accepts online payments for personal income tax (estimated, final, extensions and balances due), gross receipts, withholding and licensing. Revenue accepts American Express, Discover, MasterCard, and VISA for credit payments up to \$2,500. We also accept direct debit payments (without dollar limitation) from a checking or savings account. Funds cannot come from an account outside the United States.

**Refund Inquiry**: You can check the status of your refund by visiting <u>www.revenue.delaware.gov</u>. Select "Check the Status of Your Refund." You will need your SSN and the requested 'Net Refund' amount to complete your inquiry. You may also call (866) 276-2353 (toll free) for information on your refund status.

**Reminder**: You will receive a 1099G from the State if last year you received a Delaware refund, requested a carryover, contributed to one of the Special Funds, OR had your refund intercepted.

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FROM DIVISION OF REVENUE STATE OF DELAWARE P.O. BOX 508 WILMINGTON, DE 19899-0508 ADDRESS SERVICES REQUESTED

# Form 200-01 RESIDENT INDIVIDUAL INCOME TAX RETURN

## Who Must File

 If you are a Full-Year Resident of the State, you must file a tax return for 2018 if based on yourAge/Status, your individual adjusted Delaware gross income (AGI) exceeds the amount shown below.

	1&5	2	3&4	Filing as a dependent
AGE/STATUS	Filing Status	Married filing joint	Married filing separate	on another person's return
Under 60	\$9,400	\$15,450	\$9,400	\$5,250
60 to 64**	\$12,200	\$17,950	\$12,200	\$5,250
65 and over OR BLIND**	\$14,700	\$20,450	\$14,700	\$7,750
65 and over AND BLIND**	\$17, 200	\$22,950	\$17,200	\$10,250

\*This dollar amount represents your individual Adjusted Gross Income, NOT a total combined with anyone else.

\*\*Assumes only one spouse meets age or blindness criteria.

- 2. If you were a Part-Year Resident, you must file a Delaware tax return:
  - c. If you had income from any source while a resident of Delaware, or
  - d. If you had income from a Delaware source while you were a non-resident of Delaware.

#### Part-year residents may elect to file either a resident or nonresident return. You may wish to prepare both. File <u>only</u> the return which is more advantageous for you.

Part-Year Residents electing to file a **resident return** – this option may be advantageous if, during the period of non-residency, you had no income from sources in other states and/or your only income was from Delaware.

Part-Year Residents electing to file a **non-resident return** – This option may be advantageous if, during the period of non-residency, you had any income from other states or sources outside of Delaware. Please refer to the instructions for Form 200-02 to review this option.

#### Note: Volunteer Firefighter, Child Care and Earned Income Tax Credits cannot be taken on the non-resident return (Form 200-02).

3. If you are a **Non-Resident** who had gross income in 2018 from sources in Delaware, you must file a Delaware Tax return.

# What Form to File

	200-01 R	200-02 NR
Full-year residents	$\checkmark$	
Part-year residents	√ or	$\checkmark$
Non-residents		$\checkmark$

# Who is a Resident

A resident is an individual who either:

- Is domiciled in this State for any part of the taxable year; or
- Maintains a place of abode in this State and spends more than 183 days of the taxable year in this State.

A domicile is the place an individual intends to be his permanent home; a place to which he intends to return whenever he may be absent. An individual can have only one domicile. A domicile, once established, continues until the individual moves to a new location and exhibits a bona fide intention of making it his or her permanent home.

# **GENERAL INSTRUCTIONS**

**Full-Time Students** with a legal residence in another state remain legal residents of that state unless they exhibit intentions to make Delaware their permanent residence.

**NOTE\*: Foreign Travelers** – If you were out of the United States for at least 495 days in the last 18 consecutive months and (at the same time) you did not maintain a permanent place of abode in this State at which you, your spouse, your children or your parents were present for more than 45 days, you are not considered a resident of this State.

\*The above NOTE does not apply to members of the Armed Forces, employees of the United States, its agencies, or instrumentalities.

#### **Minors - Disabled - Deceased Taxpayers**

If an individual is unable to file a return because he is a minor or is disabled, the return shall be filed by his authorized agent, guardian, fiduciary or the person charged with the care of the person or property of such individual. See the federal Form 1040 instructions for those authorized to sign. If an individual is deceased, his final return shall be filed by his executor, administrator or other person responsible for the property of the decedent. Please see Deceased on Page 12 for further instructions on deceased taxpayers.

#### When to File

Individual income tax returns are due on or before April 30, 2019, for all taxpayers filing on a calendar year basis. All others must file by the last day of the fourth month following the close of their taxable year.

#### Extension of Time to File a Return

#### CAUTION:

THERE IS NO EXTENSION OF TIME FOR PAYMENT OF TAX An extension of time to file your tax return is granted when the Application for Automatic Extension (Form 200ES (1027)) is filed prior to the due date of your return. Interest accrues on any unpaid tax at a rate of  $\frac{1}{2}$ % per month, or fraction of a month, from the return's original due date until paid.

**To extend your due date** for submitting your completed income tax return (from April 30, 2019 to October 15, 2019) submit the following to the Division of Revenue no later than April 30, 2019:

- 1. The completed copy of Form 200ES (1027); AND
- 2. Your payment of any balance of tax liability estimated to be due for tax year 2018.

The application for an automatic extension, Form 200ES (1027), may be filed on-line at our website at <u>www.revenue.delaware.gov</u>. If you owe tax with your extension for 2018 and file on-line, you may use a direct debit from your checking or savings account or pay by credit card. If you are paying by direct debit you may specify a later payment date, up to the due date. Payments by direct debit must not come from an account outside the U.S. and may be made in any amount without dollar limitation. Payments up to \$2,500 can be made by credit card. If you choose not to file online, a blank copy of Form 200ES (1027) is available from the Division of Revenue or from our website above.

Blanket requests for extensions will not be granted. YOU MUST submit a separate application for each return.

# **Steps for Preparing Your Return**

#### Step 1

Complete your federal income tax return and any other state return(s). They will be used in preparing your Delaware return.

#### Step 2

Fill in the top boxes on the front of the form (name, address, filing status). See page 5 of this booklet.

#### Step 3

Using the line-by-line instructions, first complete all lines relevant to your return in Sections A, B, and C **on the back of the form**; then complete the front of the return.

#### Step 4

When you are finished, attach the appropriate documents to your Delaware return. See "What Documents to Attach" on this page.

#### Step 5

#### Sign, date, enter your phone number, and send Form 200-01 along with all required attachments to the applicable address listed below. If the return is prepared by a paid preparer, the paid preparer must also sign the return.

#### NOTES:

- The return is not complete unless it is signed and dated.
- If filing a joint return or a married combined separate return, both spouses must sign the return.
- In order to aid in timely processing of your return, please include a telephone number where you can be reached during normal working hours.
- Each preparer is responsible for including all relevant items about which he/she has information.
- Separate filers MUST submit their returns in separate envelopes. Please DO NOT include duplicate copies of a spouse's return.

## What Documents to Attach

Attach the following documents to your Delaware return:

- 1. DE Schedule I, II and III, if completed.
- W-2 Form(s) issued by your employer and all 1099R forms to take credit for Delaware tax withheld.
- 3. A copy of Page 1 and Page 2 of your Federal Form 1040 and supporting 1040 schedules (1,2,3,4, etc.)
- 4. A copy of all federal schedules you are required to file with your federal return (for example, Schedule C, D, E, F, etc.).
- 5. A copy of Federal Schedule EIC Earned Income Credit.
- 6. If you claim itemized deductions please provide form Schedule A.
- A signed copy of other state's income tax return(s) if you claim a credit for taxes paid to another State. Do NOT use the amount from your W-2 form(s).
- 8. If you are taking a credit for Child and Dependent Care expenses, also attach a copy of Federal Form 2441.
- 9. A copy of Form 1100S, Schedule A-1, if you take a credit for taxes paid by an S Corporation.
- 10. A copy of Form DE2210, pages 1 and 2, if you completed Part 3 of the DE2210 or if the calculated estimated tax penalty is greater than zero.
- 11. A copy of Form 700, Delaware Income Tax Credit Schedule and Form 1801AC and/or Form 2001AC, if applicable. See Pages 7 and 8 for a description of the Form 700 Credits.
- 12. A copy of Form 5403, Real Estate Tax Return, if you declared and paid estimated taxes on any real estate owned in Delaware.

# NOTE: Failure to attach the above required documentation may delay the processing of your return.

## Members of Armed Forces

While you are stationed in Delaware, your military and non-military pay is subject to Delaware state income tax as follows:

Members of the Armed Forces							
Are you	Delaware Filing Required						
a Legal Resident of Delaware?	Military Active Duty Income	Other Income Earned in DE	Other Income Earned in Other States				
Yes	Yes*	Yes*	Yes*				
No	No	Yes*	No				
*Whether you a	*Whether you are stationed in Delaware or not.						

Your state of legal residence is the same as it was when you entered the Armed Forces unless you voluntarily changed it while in the Armed Forces. For example, if you were a legal resident of Delaware when you entered the Armed Forces, you remain a legal resident of Delaware for Delaware state income tax purposes unless you voluntarily abandoned your Delaware residency and established a new legal domicile in another state.

**If you change your legal residence**, in the year you change, you are a part-year resident of both states. A change in legal residence is documented by filing DD Form 2058 and DD Form 2058-1 with your military personnel office.

#### The following examples illustrate this:

- Airman John Green, who is a legal resident of Delaware (domiciled in Delaware), was ordered to duty in, and moved his family to, New Jersey. The family has no income other than Green's military pay. Airman Green will file a federal and Delaware Resident tax return only. A New Jersey state tax return is not required.
- 2. Sergeant Paul Smith, whose domicile is Ohio and to which he is liable for income taxes, has been on active duty in Delaware for 12 months. Sergeant Smith is single and has non-military income from Delaware. Sergeant Smith will file as a non-resident of Delaware (using Form 200-02 NR) reporting all his income in Column A. He will also deduct his military compensation from his Delaware Non-Resident Return as a federal adjustment to gross income. (Column A, Line 16.) Sergeant Smith should contact Ohio for his filing requirements for Ohio.

#### Military Spouses

All income of a non-military spouse is taxed in the state of their legal residence. The following examples illustrate this:

- Airman Dan Brown and his spouse are legal residents of Delaware (domiciled in Delaware). Airman Brown was ordered to duty in, and moved with his spouse to, New Jersey. Besides Airman Brown's military pay, his spouse has New Jersey source wages. Airman Brown and his spouse will file both a federal and Delaware Resident tax return reporting both military and nonmilitary income. A New Jersey state tax return is not required.
- 2. Sergeant Michael Jones, whose domicile is Ohio and to which he is liable for income taxes, has been on active duty in Delaware for 12

If Enclosing Payment w/Balance Due (from Line 27):	State of Delaware, Division of Revenue, P.O. Box 508, Wilmington, DE 19899-508
If Refund Due on Line 28:	State of Delaware, Division of Revenue, P.O. Box 8710, Wilmington, DE 19899-8710
All Other Returns:	State of Delaware, Division of Revenue, P.O. Box 8711, Wilmington, DE 19899-8711

Persons 60 or Over Checklist If you were 60 years of age or older on 12/31, please review the following items before filing your return:						
	You are entitled to an additional personal credit of \$110.	Line 9b, Page 6				
	You may be eligible for the pension exclusion.	Line 35, Page 9				
	Social Security and Railroad retirement benefits are excluded from Delaware taxable income.	Line 37, Page 10				
	You may be eligible for an exclusion if your earned income was less than \$2,500.	Line 40, Page 10				
	If you were 65 years of age or older on 12/31, you are eligible for an additional standard deduction of \$2,500, if you did not itemize.	Line 3, Page 5				

months. Sergeant Jones is married and his spouse has non-military income from Delaware. If Sergeant Jones' spouse maintains a legal residence in a state other than Delaware, a Delaware state tax return will not be required. Sergeant Jones and his spouse should contact their state of legal residence for their filing requirements.

A military spouse claiming an exemption from Delaware's income Tax withholding requirements must complete an Annual Withholding Tax Exemption Certification Form, Form W-4DE, with their employer. This form is also available on our website at <u>www.</u> <u>revenue.delaware.gov</u>. A military spouse claiming an exemption must meet the conditions set forth under the Service Members Civil Relief Act, as amended by the Military Spouses Residency Relief Act.

# **Requirement to File Estimated Taxes**

Every person who is either a resident of Delaware or has income from Delaware sources may be required to file quarterly Declarations of Estimated Tax to the Delaware Division of Revenue *if the Delaware tax liability less payments and credits can reasonably be expected to exceed \$800.* (See worksheet on this page.)

You may be required to make estimated tax payments *if you receive unemployment compensation, a lump sum distribution or a large bonus at the end of the year.* 

Also, you may be required to make estimated tax payments if you are a Delaware resident and:

- Your employer does not withhold Delaware tax or
- You work in another state whose tax withholding rate is lower than Delaware's.

The estimated tax booklet, containing the worksheet for computing your estimated tax liability and the payment vouchers (Form 200-ES), will be sent after January 15, 2019. If you did not file estimated taxes for 2018 and need estimated tax coupons, you may find them on our website at **de.gov/estimated**, call the forms voice mailbox at (302) 577-8588 to order them, or call toll free 1-800-292-7826 (Delaware only).

Estimated tax payments may be filed on-line at <u>de.gov/estimated</u> by direct debit from your checking or savings account or by credit card. If you are paying by direct debit you may specify a later payment date, up to the due date. Payments by direct debit must not come from an account outside the U.S. and may be made in any amount without dollar limitation. Payments up to \$2,500 can be made by credit card. If you want to pay by check, you must use the paper form 200-ES available on our website at www.revenue.delaware.gov.

To estimate your 2019 tax liability prior to receiving the booklet, complete your 2018 return using estimated income and deduction amounts for 2019.

# When to Make Your Estimated Tax Payment

For estimated tax purposes, the year is divided into four payment periods. Each period has a specific payment due date as indicated below:

# Who Must File Estimated Taxes for 2019

To determine if you must pay estimated income tax payments complete the following:

- Enter the amount of your total estimated tax liability for 2019 (See the tax table or tax rate schedule.)
   Enter the amount of your estimated Delaware
- 2. Enter the amount of your estimated Delaware withholding taxes and other credits for 2019.
- 3. Enter the balance due (Line 1 minus Line 2).
- 4. You DO NOT have to file estimated taxes if:
  - Line 3 is less than \$800, or
  - Line 2 is at least 90% of Line 1, or
  - Line 2 is at least equal to 100% of your total tax liability for 2018. If your 2018 Delaware AGI exceeded \$150,000, or if you are filing status 3 and your 2018 Delaware AGI exceeded \$75,000, use 110% of your 2018 tax liability.

For the Period:	The payment due date is:
1/1/19 through 3/31/19	April 30, 2019
4/1/19 through 5/31/19	June 17, 2019
6/1/19 through 8/31/19	September 16, 2019
9/1/19 through 12/31/19	January 15, 2020

For more information concerning estimated taxes or payment voucher and worksheet, visit <u>de.gov/estimated</u>, or call (302) 577-8200.

#### Estimated Tax Penalty

You may owe this penalty if the amount you owe (Line 22, Balance Due) is more than 10% of the tax shown on your return (Line 16, Balance)

## Exceptions to the Penalty

You will not owe the penalty if your 2018 tax return was for a period of 12 full months AND ONE of the following applies:

- 1. You had no tax liability for 2017 (Line 16), or
- 2. The total of Line 15 (Total Non-Refundable Credits) and Line 21 (Total Refundable Credits) on your 2018 return equals at least 100% of the tax liability shown on your 2017 return and estimated tax payments for 2018 were made on time. Use 110% of your 2017 tax liability if your 2017 Delaware AGI exceeded \$150,000, or if you are filing status 3 and your 2017 Delaware AGI exceeded \$75,000.
- For Special Rules regarding Farmers and Fishermen and for waivers of the penalty, please see the separate instructions for Form 200-ES and/or Form DE2210.

# **Penalties and Interest**

1. <u>Interest</u> – Underpayment or late payment The Delaware Code provides that interest on au

The Delaware Code provides that interest on any underpayment or late payment of income taxes due shall accrue at the rate of ½% per month, from the date prescribed for payments to the date paid.

2. Penalty - Late-filing of balance due return

The law imposes substantial penalties for failure to file a timely return. Late-filed returns with a balance due are subject to a penalty of 5% per month of the balance due.

- 3. <u>Penalty</u> Negligence/fraud/substantial understatement The law also provides severe penalties for filing a false or fraudulent return, or for a false certification. The mere fact that the figures you report on your Delaware return are taken from your Federal return will not relieve you from the imposition of penalties for negligence or for filing a false or fraudulent return.
- 4. Penalty Failure to pay

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The law provides a penalty of 1% per month (not to exceed 25%) of the net tax liabilities for failure to pay the tax liability due on a timely filed or late-filed return. This penalty is in addition to the interest charged for late payment.

# 5. <u>Penalty</u> – Failure to File/Pay Estimated Taxes

The law provides a penalty of 1½% per month of the computed tax payment for failure to file/pay estimated taxes due. This penalty is in addition to those penalties and interest listed above. The penalty is also

assessed if the estimated payment is filed late.

#### **Federal Privacy Act Information**

Social Security Numbers must be included on your income tax return. The mandatory disclosure of your Social Security Number is authorized by Section 306, Title 30 of the <u>Delaware Code</u>. Such numbers are used primarily to administer and enforce all tax laws, both civil and criminal, for which the Division of Revenue has statutory responsibility.

#### **Amended Returns**

If any changes made to your federal return affect your state income tax liability, you are required to report the change to the Delaware Division of Revenue within ninety (90) days after the final determination of such a change and indicate your agreement with the determination or the grounds of your disagreement. Use Form 200-01-X to change an income tax return you have already filed, and attach a copy of any federal adjustments.

#### **Rounding Off Dollars**

Dollar amounts on your return must be rounded off to the nearest whole dollar. This means that amounts from 50 to 99 cents are increased to the next dollar. For example, \$1.50 becomes \$2.00 and \$1.49 becomes \$1.00.

#### **Address Change**

If you move after you file your return, you should notify the Division of Revenue of your address change in writing. Please be sure to include your and your spouse's Social Security Number(s) in any correspondence with the Division of Revenue.

# FRONT OF FORM 200-01

#### Name, Address and Social Security Number

Print your name(s), address, and social security number(s) in the space provided. If you are married, give names and social security numbers for both you and your spouse whether you file joint or separate returns. If you are a Jr., Sr., II, III, etc., please indicate it in the Jr., Sr., III, box.

If either the primary taxpayer or spouse is deceased, the surviving spouse information should be entered first under "Your Social Security No. and Your Last Name". The deceased person's data should be entered under "Spouse's Social Security No. and Spouse's Last Name". Also, write DECD after their first name. For an example, please see Page 12 of the Instruction Booklet.

#### **Filing Status**

Please indicate your filing status by marking the appropriate box.

FILING STATUS 1 – SINGLE TAXPAYER

If you were single on December 31, 2018, consider yourself Single for the whole year and use Filing Status 1.

#### FILING STATUS 2, 3, AND 4 - MARRIED TAXPAYERS

You may file Joint, Separate, or Combined Separate Delaware returns. If you use Filing Status 4, you are in fact filing two separate returns which have been combined on the same form for convenience.

NOTE: Generally, separate returns (filing status 3 or 4) will be advantageous if both spouses have a Delaware adjusted gross income in excess of \$9,400.

If you elect to use Filing Status 3 or 4, both you and your spouse must compute your taxable income the same way. This means if one itemizes deductions, the other must itemize. If one takes the standard deduction, the other must take the standard deduction in computing taxable income.

For Filing Status 3 or 4, you each report only your own income, personal credits, deductions, and one half of the income derived from securities, bank accounts, real estate, etc., which are titled or registered in joint names.

#### FILING STATUS 5 - HEAD OF HOUSEHOLD

If you filed as Head of Household on your federal return or qualify as certain married persons living apart, you may file as Head of Household on your Delaware return.

#### PART-YEAR RESIDENTS

If you were a part-year resident of Delaware in 2018 electing to file as a full-year resident, indicate the dates of your Delaware residency.

#### **DE 2210 Indicator**

Check the "Form DE2210 Attached" box and attach a copy of DE2210 to your return if you have calculated the underpayment of estimated taxes

and an estimated penalty is due OR if you completed Part 3. Use Form DE2210 to determine if you owe a penalty for the underpayment of estimated tax and to calculate the amount of the penalty.

To obtain Form DE2210, please contact our offices or visit the Division of Revenue website at www.revenue.delaware.gov. Do NOT check this box if a completed DE2210 (Pages 1 and 2) is not being sent with your return. Do NOT submit a Federal Form 2210 instead of a DE2210. Do not submit computer worksheets in lieu of Form DE2210.

#### Line-by-Line Instructions

Next, complete the back of the form beginning with Line 29. **Instructions begin on Page 9.** Once the back is completed, return to the front and use the following instructions.

**NOTE:** If you have no Delaware modifications and do not elect to itemize your deductions, you may begin on Line 1 of the Delaware return by entering your Federal Adjusted Gross Income from Federal Form 1040.

#### 1 Delaware Adjusted Gross Income

Enter the amount from Line 42 on the back of your Delaware return.

#### 2a Standard Deduction

The law allows you to take a standard deduction in lieu of itemizing your deductions. If you elect to take the Delaware STANDARD DEDUCTION, **be sure to check the box on Line 2a** and enter the appropriate amount as listed below:

Delaware Filing Status	Standard Deduction	Enter on Line 2
1	\$3,250	Column B
2	\$6,500	Column B
3	\$3,250	Column B
4	\$3,250	Column A & B
5	\$3,250	Column B

NOTE: If you claimed a standard deduction on your federal return, you may still elect to itemize your deductions on the Delaware return. In this case, complete and attached Federal Schedule A, showing the itemized deductions you would have claimed on the federal return.

#### 2b Itemized Deductions

If you elect to itemize deductions:

- a. Check the box on Line 2b.
- b. Complete Section C, Lines 43 through 48 on the back of your Delaware return. (See page 10-11 of these instructions.)
- c. Enter the amount from Line 48 on Line 2.
- d. Attach a copy of Federal Form 1040 Schedule A.

#### 3 Additional Standard Deduction

The additional standard deduction is allowable only for those persons 65 and over OR blind, electing to use the Delaware standard deduction (Line 2a).

NOTE: If you elect to itemize your deductions, you do not qualify for the additional standard deduction even though you may be 65 years of age or older and/or blind. If you itemize deductions, do not check the "65 or over" box. If you qualify for the additional standard deduction:

- Be sure you checked the box on Line 2a to indicate you are using the standard deduction.
- 2. Check the appropriate box(es) relating to age and/or blindness on Line 3.
- 3. Multiply the number of boxes checked on Line 3 by \$2,500 and determine the total (a maximum of \$5,000 per individual).
- If you are filing a combined separate return, enter the amount pertaining to each spouse (boxes checked x \$2,500) in the spouses' respective columns (\$5,000 per spouse age 65 or over and blind; \$2,500 per spouse age 65 and over or blind).
- 5. All other filing statuses should enter the total for both individuals in Column B.

#### Tax Liability

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If Line 5 is less than \$60,000, use the tax table to compute your tax liability. If line 5 is \$60,000 or greater, use the tax schedule at the end of the tax table to compute your tax liability. Enter your tax liability on Line 6.

#### Lump Sum Distribution

A qualified lump sum distribution is the payment of the entire balance from a qualified plan of one kind (for example, pension, profit-sharing or stock bonus plans). The payments must all be received in the same tax year.

This form applies, in the case of someone who is not self-employed, only when the distribution (defined above) was made:

- Due to the participant's death;
- · Due to the participant's separation from employment; or
- After the participant had attained age 59½.

In the case of a self-employed person, this form applies only when the distribution (defined above) was made:

- Due to the participant's death;
- After the participant had attained age 59 ½; or
- The participant was previously disabled.

Delaware does not impose a penalty for early withdrawal from IRAs and Pension Plans. The law provides for separate tax treatment of lump sum distributions received from qualified pension plans, profit sharing or stock bonus plans. The law provides for ten-year averaging of the distribution designated to be taxed as ordinary income. Under this provision, lump sum distributions will be taxed separately as ordinary income in the year of receipt. However, the federal "rollover" provisions apply to this income, so recipients have sixty days in which to invest the proceeds of the lump sum distributions into an IRA or other qualified pension plan without being subjected to tax. Persons receiving a lump sum distribution in 2018 must complete Delaware Form 329 to compute the tax liability on this income. The amount of

tax (from Line 16, Form 329) should be placed on Line 7 of the Delaware return. You must attach Form 329 to your return. If you received a lump sum distribution, but did not qualify for or did not elect lump sum averaging on your federal return, you can still use Form 329 for Delaware purposes. See instructions for Line 37 (page 10) to exclude your lump sum distribution from your Delaware Adjusted Gross Income.

#### 9a Personal Credits

Enter the total number of personal exemptions listed on your federal return, multiply by \$110 and enter the total on Line 9a. If you are married and filing a combined separate return (Filing Status 4), split the total between Columns A and B in increments of \$110.

#### If you are married and filing separate returns (Filing Status 3), allocate exemptions appropriately to each return and multiply by \$110, entering the total for each return in Column B. Please see example below. All other filing statuses place the total in Column B.

If you were not required to file a federal return, enter \$110 for each spouse reporting income plus \$110 for each person who could have been listed had you been required to file a federal return. Allocate the totals for your filing status as described in the paragraph above.

**NOTE:** You are not entitled to a Delaware Personal Credit if you are listed as a dependent on another individual's Federal return. Enter "0" in the space provided on Line 9a.

Example: If you filed the federal return as married filing jointly and have no dependents, enter \$220

- \$110 in each column if Filing Status 4
- \$110 per return in Column B if Filing Status 3, or
- \$220 in Column B if Filing Status 2.

Please ensure that the number of personal credits listed on the Delaware return does not exceed the Federal number of exemptions. This data will be verified with the IRS.

#### 9b Additional Personal Credits

If you and/or your spouse were 60 years of age or over on December 31, 2018, check the appropriate box(es), multiply the number of boxes checked by \$110, and enter the total on Line 9b.

If you are filing a combined separate return (Filing Status 4), enter \$110 in the column(s) that correspond to the checked box(es).

#### 10 Other State Tax Credit

If you are a resident of Delaware (or elect to be taxed as one) and pay income taxes to another State on income earned in the other State which is also included in your Delaware taxable income, the law allows you a tax credit against your Delaware income tax. Do not include city wage taxes or county taxes paid directly to the county. (See Worksheet below.)

If you claim the tax credit, you must attach to your Delaware return a signed copy of the income tax return filed with the other State(s). In addition, your Delaware return information will be shared with the other State(s) that you claimed the credit for.

If you are claiming a credit for taxes paid to more than one State, you must complete DE Schedule I and attach it to your Resident return. Example: You claim a credit for taxes paid to Pennsylvania AND New Jersey on your Delaware return. On DE Schedule I, enter the names of the other States and amount of credit claimed in HIGHEST to LOWEST credit amount order. If claiming the credit from only one state, then enter the state and amount on the front of the return.

#### LINE 10 WORKSHEET CREDIT FOR TAXES PAID TO ANOTHER STATE

		Column A	Column B	
1.	Enter adjusted gross income from the other state return.			1
2.	Delaware adjusted gross income (Line 1 of return).			2
3.	If Line 1 is less than Line 2: divide Line 1 by Line 2 and enter. If Line 1 is greater than Line 2: enter 100%.			3
4.	Enter amount from Line 6, Form			4
5.	200-01. Multiply Line 3 by Line 4.			5
6.	Enter taxes paid to other states (net of credits). (Exclude City Wage and County taxes).			6
7.	Your credit allowance for this state is the smaller of Line 5 or 6.	. <u></u>		7

With regard to any credit claimed for taxes paid to another state, the credit is limited to the smallest of the following:

- a. The Delaware tax liability;
- b. The tax liability due and paid, after the application of all credits (example: tax forgiveness credit, earned income credit, poverty level credit), to the other state (this does not include amounts paid to local jurisdictions). The amount due and paid is not the amount on your W-2; or
- c. The amount computed by multiplying the Delaware tax by a fraction, the numerator of which is your adjusted gross income from sources in the other state and the denominator of which is your Delaware Adjusted Gross Income (Line 1).

**NOTE:** If you file using filing status 4 – married filing combined separate – enter the credit in the column for the person who actually worked or was taxed by the other state.

**NOTE:** Taxes paid to a political subdivision of a state cannot be claimed as credit. The District of Columbia, however, is classified as a "State" for the purpose of this credit and, therefore, can be claimed as credit on Line 10.

#### 11 Volunteer Firefighter Credit

Enter on Line 11 the total of the following credit(s) to which you are entitled:

The law allows a credit of \$400 against the income tax liability of Delaware residents who are **active** firefighters, or members of fire company auxiliaries or rescue squads. To qualify for the credit, you must be an active volunteer firefighter on call to fight fires on a regular basis, a member of a fire company auxiliary or active member of an organized rescue squad in a Delaware volunteer company. **Active status of the members is verified annually by the Division of Revenue with the volunteer firefighter companies.** 

You must enter the Fire Company number where you volunteer on Line 11, Column A and/or Column B, to qualify for the credit. Enter the amount of this credit on Line 11, Column A and/or B. Only one \$400 credit may be claimed by each spouse. If you file using Filing Status 2 – Joint – Do Not Enter \$400 in Column A.

#### Other Non-Refundable Credits

#### Form 700 Credits

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Taxpayers claiming any of the following credits must complete and attach Form 700 to their return. (Form 700 is available from the Delaware Division of Revenue or <u>www.revenue.delaware.gov</u>.)

**Economic Development Credits** are available to certain businesses engaged in a qualified business activity who meet the minimum capital investment and new hiring requirements. Only taxpayers approved by the Division of Revenue may claim these credits.

Green Industry Credits are available for reducing waste release,

use of recycled materials, processing of waste materials and collection and distribution of recycled materials. Only those taxpayers whose eligibility is certified by the Delaware Department of Natural Resources and Environmental Control and the Delaware Division of Small Business, Development and Tourism may claim these credits. **Brownfield Tax Credits** are available for promoting the rehabilitation of contaminated industrial and commercial sites. Only those Taxpayers whose eligibility is certified by the Delaware Department of Natural Resources and Environmental Control may claim these credits. **Research and Development Tax Credit.** A business or individual may take an income tax credit on Delaware qualified research and development expenses. A Division of Revenue approval letter must be attached to your Delaware return.

Land and Historic Resource Tax Credit. A business or individual may take an income tax credit for permanent gifts of land or interest in land to public agencies and qualified private non-profit charitable organizations. A Division of Revenue approval letter must be attached to your Delaware Return.

**Historic Preservation Tax Credits** are available to Resident Curators and to those persons who work to promote community revitalization and restoration, and the rehabilitation of historic properties. Only those taxpayers whose eligibility is certified by the Delaware State Historic Preservation Office may claim these credits.

**Neighborhood Assistance Tax Credit.** Certain taxpayers are eligible for an income tax credit for contributing to a neighborhood organization, community development corporation, or community based development organization; or for providing neighborhood assistance, job training, or education to an impoverished area or for low and moderate-income families. Only those taxpayers whose eligibility is certified by the Delaware State Housing Authority and the Delaware Tax Appeal Board may claim these credits.

Automatic External Defibrillators Tax Credit. Any business that places an automatic external Defibrillator in service at a business location in the State is entitled to a credit equal to \$100 per unit.

## 13 Child Care Credit

A resident individual is allowed a credit against his/her individual tax in the amount of fifty percent (50%) of the child and dependent care credit allowable for federal income tax purposes. Use the worksheet provided below to compute the amount of the deduction. The Child Care Credit should not be confused with the Child Tax Credit, which is not an allowable credit on the Delaware return.

In the case of spouses who file a joint federal return, but who elect to file separate or combined separate returns for Delaware, the credit may only be applied against the tax imposed on the spouse with the lower taxable income reported on Line 5.

**NOTE:** You must attach a copy of Federal Form 2441 to your Delaware return.

#### LINE 13 WORKSHEET - CHILD CARE CREDIT

Enter the total amount from Line 11 of Federal Form 2441 (Federal form must be attached) and multiply by 50% (.50).

\_\_\_\_\_x .50 = \$\_\_\_\_\_

Enter result on Line 13 of your return. **Do not enter an amount in excess of \$1,050.** 

# 14 Earned Income Tax Credit (EITC)

A Resident individual is allowed a **nonrefundable credit** against his or her individual tax in the amount of twenty percent (20%) of the federal earned income credit allowed. Complete DE Schedule II to determine the amount of the credit.

In the case of spouses who file a joint federal return, but who elect to file separate or combined separate returns for Delaware, the credit may only be applied against the tax imposed on the spouse with the higher taxable income reported on Line 5.

**DE Schedule II:** For each child **YOU CLAIMED** the Earned Income Credit for on your federal return, provide the following information:

- Line 7 Enter the first name and last name of each child.
- Line 8 Enter the social security number (SSN) of each child.
- Line 9 Enter the year of birth of each child. (Example: 2009).
- Line 10 Please indicate by checking the appropriate box(es) if the child was under age 24 at the end of 2018, a student, or younger than you (or your spouse, if filing jointly).
- Line 11 Check the appropriate box(es) relating to disability.
- Line 12 Enter the Delaware State Income Tax from Line 8. If you use filing status 4, enter the higher tax amount from Line 8, Column A or B.
- Line 13 Enter the Federal Earned Income Credit from Federal Form 1040, Line 17a.
  - Multiply Line 13 by Line 14 on DE Schedule II.
- Line 15 Enter the smaller of line 12 or line 15. This line amount
- Line 16 is your Delaware Earned Income Tax Credit and should be entered on the Resident return, line 14.

# DO NOT complete DE Schedule II if you have not taken an Earned Income Credit on your federal return.

NOTE: The following forms must be attached to your Delaware return if you claim the Earned Income Tax Credit:

- DE Schedule II
- Federal Form 1040, Pages 1 and 2
- Federal Form EIC.

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# Failure to attach the above documentation may unnecessarily delay the processing of your return.

#### Total Non-Refundable Credits

The total of all non-refundable credits (Lines 9a through 14) is limited to the amount of your Delaware tax liability on Line 8.

#### 17 Delaware Tax Withheld

Enter the Delaware income tax withheld as shown on your W-2 and/or 1099R Forms in Column A and/or B. DO NOT INCLUDE CITY WAGE TAX. DO NOT INCLUDE S CORPORATION PAYMENTS.

## 18 Estimated Tax Payments and Payments with Extensions

Enter on Line 18, Column A and/or B, the total quarterly estimated tax payments for 2018 including any credit carryover from your 2017 return. In order to receive proper credit for fourth quarter estimated tax payments, they must be made by January 15, 2019. Also, enter the amount paid with Form 200ES (1027) (Automatic Extension) on this line. **DO NOT INCLUDE S CORP PAYMENTS.** 

If you file a combined separate return (Filing Status 4), you may allocate the estimated tax payments in any manner you wish. All other filing statuses must claim the estimated tax payments under the Social Security Number for which the payments were made.

#### **19** S Corporation Payments

Enter on Line 19, Column A and/or B the Delaware estimated tax payment made on your behalf by an S Corporation. Attach a copy of the Delaware Form 1100S, Schedule A-1 reflecting the payment.

#### **Refundable Business Credits**

**Business Finder's Fee Tax Credit.** This credit is available to encourage Delaware businesses to bring non-Delaware businesses into the state. Only those taxpayers whose eligibility is certified by the Delaware Division of Small Business, Development and Tourism may claim this credit.

**New Economy Jobs Program Credit.** A credit available to qualified employers pursuant to the New Economy Jobs Program whose purpose is to encourage the creation of high wage, knowledge-based jobs in this state. To apply for certification as a qualified employer, submit Form 208DE (available from the Division of Revenue and at <u>www.revenue.delaware.gov</u>) with the Secretary of Finance with a copy to the Director of the Delaware Division of Small Business, Development and Tourism.

# Any taxpayer claiming refundable credits must complete Form 700 (available at <u>www.revenue.delaware.gov</u> and from the Division of Revenue) and submit it with their Delaware return.

#### 20 Real Estate Capital Gains Tax Payments Credit

Enter on Line 20, Column A and/or B, the total of all real estate capital gain tax payments made to Delaware in 2018 from Delaware real estate sales. If you file combined separate (Filing Status 4), you may allocate these payments in any manner. All other filing statuses must claim these payments under the Social Security Number for which the payments were made. **NOTE: Please submit all copies of Form 5403**.

#### 24 Contribution to Special Funds

You and/or your spouse may wish to contribute to any/all of the worthwhile funds listed on the last page of this booklet. You must

complete DE Schedule III. Enter the amount of your donation on the line provided next to the designated fund(s) of your choice. Enter the total amount donated on Line 24. The minimum amount for a donation is \$1.

If you are not due a refund and you wish to make a contribution, you may do so. Include the total amount of your donation with the balance due.

#### 25 Carryover to 2019 Estimated Tax Account

If you are using Filing Status 1, 2, 3 or 5, and wish to apply a portion of your overpayment to your 2019 Estimated Tax Account, enter on Line 25 the portion of your overpayment (Line 23) to be applied. If you use Filing Status 4, enter on Line 25 the portion of your net overpayment (Line 23, Column A and B, less Line 22, Column A and B) to be applied. **NOTE: Any amount entered on Line 25 will reduce the amount of overpayment refunded to you.** 

#### 26 Penalties and Interest Due

You may compute the amount of penalties and interest due or you may leave Line 26 blank and the Division of Revenue will calculate the amount for you and send you a bill. Penalties may be assessed for filing a balance due return late, failure to pay the tax liability due, fraud, negligence and failure to pay estimated taxes. (See Page 5 for a description of penalties and interest.)

If you have calculated the underpayment of estimated taxes using Form DE2210 and an estimated penalty is due OR if you completed Part 3, check the "Form DE2210 Attached" box at the top of your return and submit pages 1 and 2 of the form with your return. Do not submit computer worksheets in lieu of Form DE2210. Checking the box without including a Form DE2210 will delay the processing of your return. A submitted DE2210 will not be processed automatically unless the box is checked.

#### 27 Net Balance Due

If you are using Filing Status 1, 2, 3 or 5, enter the amount of the net balance due (Line 22 plus Lines 24 and 26) and pay in full. If you are married using Filing Status 4, enter the total balance due (Line 22, Columns A and B, less Line 23, Columns A and B, plus Lines 24 and 26) and pay in full. Make check payable to: DE Division of Revenue.

Please visit our website at www.revenue.delaware.gov, or call to discuss payment difficulties. Our representatives are available 8:00AM to 4:30PM, Monday through Friday to explain the payment options available.

 New Castle County:
 1-302-577-8208

 Kent and Sussex County:
 1-800-292-7826

 Outside Delaware:
 1-302-577-8208

# 28 Net Refund

If you are using Filing Status 1, 2, 3 or 5, enter the amount of the total refund (Line 23 less amounts on Line 24 and/or Line 25 and Line 26) to be refunded to you. If you are using Filing Status 4, enter the total net refund (Line 23, Column A and B, less Line 22, Column A and B, less amounts on Line 24 and/or Line 25 and Line 26) to be refunded to you. If you do not have a balance due or a refund due, enter "0" on Line 28.

#### BACK OF FORM 200-01

#### 29 Federal Adjusted Gross Income

If you are using filing status 1, 2 or 5, enter your Federal Adjusted Gross Income from Federal Form 1040, Line 7 into Column B. If you were not required to file a federal return, fill out one of the mentioned federal forms to determine your federal adjusted gross income. If you are using Filing Status 3 or 4, use the worksheet on this page to assist in separating income,

losses and deductions between spouses. You must each report your own income, losses, and deductions, and one-half of income derived from securities, bank accounts, real estate, etc., which are titled or registered in joint names.

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# Interest on State and Local Obligations other than Delaware

Interest you received from any obligations of States other than Delaware or their political subdivisions, is taxable and must be added on Line 30.

Examples of interest that is taxable:

- Interest received on Pennsylvania Turnpike Bonds.
- Mutual fund dividends not included on Line 29 that are attributable to interest on state or local obligations (minus those attributable to the State of Delaware and its authorities and political subdivisions – provided the mutual fund reports that amount to you in writing).

## 31 Fiduciary Adjustments, Oil Percentage Depletion

#### Fiduciary Adjustments

Net additions from fiduciary adjustments derived from income received from an estate or trust as shown on Federal Form K-1, Beneficiary's Share of Federal Income and Deductions, should be included on Line 31.

#### **Oil Percentage Depletion**

The law provides for the disallowance of any percentage depletion deduction allowable under federal law, to the extent it is in excess of cost depletion. Add the excess to the amount of fiduciary adjustments and enter the total on Line 31.

#### 34 U.S. Obligations

Interest received on obligations of the United States included on your federal tax return is exempt from Delaware tax and should be entered on Line 34. Failure to identify the payor on Federal Schedule B will result in the disallowance of the deduction. Interest received on obligations for which the United States is NOT the primary obligor or which are NOT guaranteed by the full faith and credit of the United States is not exempt from tax and may not be entered on Line 34. (Examples are shown in the table to the right.)

# 35 Pension Exclusion

Amounts received as pensions from employers (including pensions of a deceased taxpayer) may qualify for an exclusion from Delaware taxable income, subject to the limitations described below.

An early distribution from an IRA or pension fund due to emergency reasons or a separation from employment does not qualify for the pension exclusion. If the distribution code(s) listed in Box 7 of your 1099 R(s) is a 1 (one), then that amount DOES NOT qualify for the pension exclusion. Also, if you were assessed an early withdrawal penalty on Federal 1040, Line 59, that amount DOES NOT qualify for the pension exclusion.

LINE 34 EXAMPLES. INTEREST RECEIVED ON U.S. OBLIGATIONS				
Examples of INTEREST THAT IS EXEMPT	Examples of INTEREST THAT IS NOT EXEMPT			
U.S. Treasury Bill, Bonds (Series E, F, G, H), Certificates, Notes	Federal National Mortgage Association (Fannie Maes)			
Export Import Bank	Federal Home Loan Mortgage Corp.			
Federal Deposit Insurance Corp.	Government National Mortgage Association (Ginnie Maes)			
Federal Farm Credit Bank				
Federal Intermediate Credit Banks	International Bank of Reconstruction			
Federal Land Banks	and Development			
Tennessee Valley Authority				
Mutual Fund Dividends (Dollar amount or percentage directly attributed to a U.S. obligation, provided the Mutual Fund reports that amount to you.)	Student Loan Marketing Association (Sallie Maes)			

# LINE 29 WORKSHEET ALLOCATION OF SPOUSES' FEDERAL ADJUSTED GROSS INCOME (Filing Status 3 and 4 Only)

			Federal/Proforma	Spouse	Yourself		
1.	Wages, salaries, tips, etc	1.	00	00		00	1.
2.	Interest	2.	00	00		00	2.
3.	Dividends	3.	00	00		00	3.
4.	Taxable refunds, credits or offsets of state and local income taxes	4.	00	00		00	4.
5.	Alimony received	5.	00	00		00	5.
6.	Business income or (loss)	6.	00	00		00	6.
7a.	Capital gain or (loss)	7a.	00	00		00	7a.
7b.	Other gains (or losses)	7b.	00	00		00	7b.
8.	IRA distributions	8.	00	00		00	8.
9.	Taxable pensions and annuities	9.	00	00		00	9.
10.	Rents, royalties, partnerships, s-corps, estates, trusts, etc.	10.	00	00		00	10.
11.	Farm income (or loss)	11.	00	00		00	11.
12.	Unemployment compensation (insurance)	12.	00	00		00	12.
13.	Taxable social security benefits	13.	00	00		00	13.
14.	Other income	14.	00	00		00	14.
15.	Total income. Add Lines 1 through 14	15.	00	00		00	15.
16.	Total Federal Adjustments (Federal Schedules)	16.	00	00		00	16.
17.	Federal Adjusted Gross Income. Subtract Line 16 from Line 15. Enter on page 2, Line 17 29, columns A and B of your Delaware return	7.	00	00		00	17.

**NOTE:** Each taxpayer may receive ONLY ONE exclusion, even if he or she is receiving more than one pension or other retirement distribution. Spouses who each receive pensions are entitled to one exclusion each.

IF YOU WERE UNDER 60 on December 31, 2018, your exclusion equals \$2,000 or the amount of your pension, whichever is less.

**IF YOU WERE 60 OR OVER** on December 31, 2018, your exclusion is determined as follows:

- 4. Enter Line 3 or \$12,500, whichever is less here and on Line 35 \$\_\_\_\_\_\$

**Eligible retirement income** includes dividends, capital gains, interest, net rental income from real property and qualified retirement plans (IRC Sec. 4974), such as IRA, 401(k), Keogh plans, and government deferred compensation plans (IRC Sec. 457).

Disability pension income paid by your employer is reported as wages on the federal return, until you reach the minimum retirement age. Minimum retirement age generally is the age at which you can first receive a pension or annuity if you are not disabled. Therefore, disability pension income would not qualify for the pension exclusion.

**Pension Exclusion Example**: The primary taxpayer received \$10,000 in pension income. The secondary taxpayer received no pension income. The taxpayers had joint bank accounts and mutual fund accounts. They earned \$5,000 in interest from the bank, \$1,000 in dividends and \$3,000 in capital gains. The income from these joint accounts would be split equally between the two taxpayers. Both taxpayers, in this example, are over 60 years old. The primary taxpayer's exclusion is \$12,500 (10,000 + 2,500 + 500 + 1,500 = 14,500). The maximum exclusion for the primary taxpayer is \$12,500. The secondary taxpayer's exclusion is \$4,500 (2,500 + 500 + 1,500 = 4,500). The secondary taxpayer

cannot include in the pension exclusion calculation the amount by which the primary taxpayer exceeded the \$12,500 maximum exclusion. If filing a joint return, the combined exclusion for the primary and

secondary taxpayer is \$17,000.

Please remember to enclose the 1099R forms and other supporting schedules to support your pension exclusion.

#### 36 Delaware State Tax Refund

Delaware state tax refunds may be excluded to the extent they are included in federal adjusted gross income.

#### **Fiduciary Adjustment**

Net subtractions from fiduciary adjustments derived from income received from an estate or trust, as shown on your Federal Form K-1, Beneficiary's Share of Income and Deductions, should be included on Line 36.

#### **Work Opportunity Credit**

The law allows a deduction for the portion of wages paid but disallowed as a deduction for federal tax purposes by reason of claiming the work opportunity credit on the federal return. That portion of the deduction for wages, which is disallowed for federal purposes, should be entered on Line 36. In order to claim this modification, you must attach Federal Form 5884.

#### **Delaware Net Operating Loss Carryovers**

Taxpayers who were prevented in previous years from carrying back federal net operating losses to their Delaware returns (because of Delaware's \$30,000 limit on net operating loss carrybacks) are permitted to carry these additional losses forward on their Delaware return in years following the loss year.

# 37 Social Security/Railroad Retirement Benefits

Social Security and Railroad Retirement benefits are not taxable in Delaware and, therefore, should not be included in taxable income. Enter on Line 37 the total of any taxable payments included on Line 29.

#### **Higher Education**

Distributions received from qualified retirement plans (IRC Sec. 4974, including IRAs), cash or deferred arrangements (such as 401(k) plans) and government deferred compensation plans (IRC Sec. 457) may be excluded from Delaware adjusted gross income to the extent they are used in the same tax year to pay for books, tuition or fees at an institution of higher education attended by the taxpayer or by his or her dependents who have NOT attained the age of 26 by December 31, 2018; and as long as such amounts have been included in federal adjusted gross income.

#### **Certain Lump Sum Distributions**

Enter on Line 37 the amount, if any, of lump sum distributions included in federal adjusted gross income which you used Form 329 to calculate the tax on Line 7.

# 39 Subtotal

This line is used to calculate the 60 or Over or Disabled credit.

# 40 Persons 60 or Over or Disabled

The law provides for exclusions from gross income to persons meeting certain qualifications. Please refer to the Line 40 Worksheet below.

# LINE 40 WORKSHEET, PERSONS 60 OR OVER OR DISABLED

Single, married filing separate returns.	Y	Ν	Married filing joint returns.	Y	Ν
Were you at least 60 years old or totally and permanently disabled on 12/31/2018?			Were <b>both</b> spouses at least 60 years old or totally and permanently disabled on 12/31/2018?		
Did your earned income (i.e., wages, tips, farm or business income) total less than \$2,500?			Is combined earned income (i.e., wages, tips, farm or business income) less than \$5,000?		
Is Line 39 \$10,000 or less?			Is Line 39 \$20,000 or less?		
If you answered YES to all, enter \$2,000 on Line 40			If you answered YES to all, Enter \$4,000 on Line 40	_	

**NOTE:** If you are filing a joint return and only one spouse qualifies for this exclusion, you should consider filing separate returns (Filing Status 3 or 4).

#### **Itemized Deductions**

If you elect to itemize deductions, complete Section C, Lines 43-48, to determine the amount of itemized deductions which you may claim on your Delaware return; otherwise, you may skip this section.

NOTE: If you claimed a standard deduction on your federal return, you may still elect to itemize your deductions on the Delaware return. In this case, complete and attached Federal Schedule A, showing the itemized deductions you would have claimed on the federal return.

#### NOTE:

Do not enter motor vehicle title, realty transfer tax fees or transfer fees as other taxes. They do not qualify.

#### 43 Itemized Deductions Form Schedule A

Enter on Line 43 the total amount of itemized deductions as shown on Federal Schedule A. This amount may not exceed the total itemized deductions you are permitted to deduct on your Federal return. All federal limitations apply to Delaware itemized deductions.

#### If you are filing a joint federal return and separate Delaware returns, the deductions must be determined as if each spouse had filed separate federal returns.

If you are unable to specifically allocate deductions between spouses, prorate the deductions based on the ratio of your separate incomes to total joint income. For example, if one spouse earns 60% of the household income and the other earns 40%, designate 60% of the deductions to the spouse earning 60% of the household income and 40% of the deductions to the spouse earning 40% of the household income.

# 44 Foreign Taxes Paid

If you elected the Foreign Tax Credit on your federal return, your federal itemized deductions, allowed as Delaware itemized deductions, will be increased by the amount of foreign taxes actually paid. Foreign taxes accrued, but not paid, are not allowed as an addition on Line 44. On Line 44, enter the amount of foreign taxes paid included on Federal Form 1116. If you were not required to file Federal Form 1116, enter on Line 44 the amount of foreign tax paid.

# 45 Charitable Mileage Deduction

If you used your automobile to perform a voluntary service for a charitable organization, you may increase your itemized deductions as follows:

Miles driven 1/1/18–12/31/18\_\_\_\_\_x .26 = \$\_\_\_\_\_ (Enter this amount on Line 45).

## 47a State Income Tax

Enter the amount of (1) Delaware state income taxes claimed in your federal itemized deductions plus (2) any taxes imposed and paid to another State that are included in your federal itemized deductions and claimed as a credit on Line 10 of this form. For example, if you had \$1,000 of taxes withheld in another state, but the tax liability to the other state was \$700, you should only include \$700 on Line 47a.

Exception: If your level of adjusted gross income caused a reduction (limitation) of your federal itemized deductions, only enter on Line 47a the percentage of state income tax that was included in your federal itemized deductions which represents the same ratio as allowable federal itemized deductions is to total itemized deductions before the reduction. For example, if total state income taxes is \$500 and total federal itemized deductions is \$10,000 but is limited to \$9,000 due to the federal reduction rules (90% of your itemized deductions were allowed), you only enter \$450 (90%) of the state taxes on Line 47a.

NOTE: Local taxes included in your federal itemized deductions should not be included on Line 47a. Also, state taxes paid to another state for which you will not claim a credit on Line 10 of your Delaware return should not be included on Line 47a. NOTE: Real estate capital gains tax payments paid in Delaware and declared on DE Form 5403 should be entered here if included in federal itemized deductions. Also, property or school taxes paid to your city/county should not be included here.

# 47b Form 700 Tax Credits

Enter the amount of the charitable contribution claimed in your federal itemized deductions for **permanent gifts of land**, **or interest in land**, **to public agencies and qualified private nonprofit charitable organizations** and any investment in Neighborhood Assistance for which you claimed a tax credit for Form 700 on Line 12 of your Delaware return. Form **1801AC and/or Form 2001AC and the Division of Revenue approval letter must be attached to your return.** 



#### 3 Total Itemized Deductions

Subtract Line 47a and 47b from Line 46 and enter the results on Line 48 and on Line 2 of your Delaware return. Make sure you have checked the box on Line 2b to indicate that you are electing to itemize your deductions. Return to Page 5 of these instructions, and continue to complete Page 1 of your return.

Always compare the results of Line 48 to the standard deduction; you may benefit from using the standard deduction and from any allowable additional standard deductions.

## Section D

# **Direct Deposit or Refund**

Complete Section D if you want us to directly deposit the amount shown on Line 28, Form 200-01 into your bank account. Refunds may not be direct deposited to a bank account outside the U.S.

# Why Use Direct Deposit?

- You get your refund fast even faster if you file through the internet.
- Payment is more secure there is no check to get lost.
- More convenient. No trip to the bank to deposit your check.

Check with your financial institution to make sure your deposit will be accepted and to get the correct routing and account numbers.

## Delaware College Investment Plan (529 Plan)

Individuals can deposit their State income tax refund directly into a 529 Plan account. To obtain information on Delaware's Plan or how to contribute go to <u>www.savingforcollege.com</u> and select the State of Delaware in the US map area. For routing and account number information, please contact the financial institution that administers your 529 Plan.

#### Line a – Routing Number

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check on the next page, the routing number is 031100000.

Your check may state that it is payable through a bank different from the financial institution at which you have your checking account. If so, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on this line.

#### Line b – Type

Please check the type of account: checking or savings.

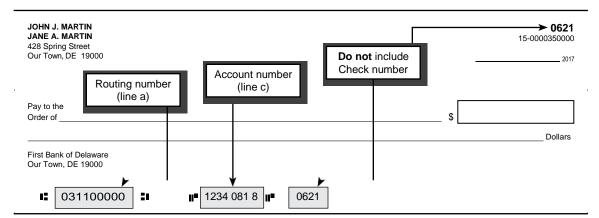
#### Line c – Account Number

The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check on the next page, the account number is 12340818. Be sure not to include the check number.

#### Line d – Bank

In order to comply with new federal banking rules, you must declare whether your refund will go to a bank account outside the United States. If the answer is yes, do not enter your account information. We will instead mail your refund by check.

**NOTE:** Some financial institutions will not deposit joint refunds into an individual account. The Delaware Division of Revenue is not responsible if a financial institution refuses a direct deposit.



# NOTE: If your refund is adjusted by \$100.00 or more, a paper check will be issued and mailed to the address on your return.

#### **Deceased Taxpayers**

When filing a return for a decedent, write DECD after the decedent's first name on Page 1. If there is a surviving spouse, the surviving spouse information should be entered FIRST under "Your Social Security No. and Your Last Name." The deceased person's data should be entered under a "Spouse's Social Security No. and Spouse's Last Name."

Decedent example: John and Mary Jones have been married for 30 years and file jointly (Filing Status 2). John Jones passed away on June 30, 2018. Mary, as the surviving spouse, will enter her data in "Your Social Security No., Your Last Name, First Name and Middle Initial." The data for John, the decedent, will be entered in "Spouse's Social Security No., Spouse's Last Name and Spouse's First Name." DECD will also be written after "John" under "Spouse's First Name."

#### Signature

Please review your tax return before you sign it. Complete the return to the bottom of Page 1 to ensure you receive all credits and exclusions.

#### **Paid Preparer**

Please complete all the fields in the Paid Preparer section. You must also sign the return.

2018 <b>F</b>	DELAWARE INDIV INCOME TA	X RETURN		DO NOT WRI	ITE OI	R STAPLE IN THI	S AREA
For Fiscal year beginning	DD YY and ending						
Your Social Security No.	Spouse's Social						
Your Last Name	First Name and	Middle Initial Jr., Sr., III, etc.					
Spouse's Last Name	Spouse's First N	lame, Jr., Sr., III, etc.					
Present Home Address (Number	and Street)	Apt. #					
City	State	Zip Code		FILIN	IG STATI	JS (MUST CHECK ONE)	
Oity	Otate		1.	Single, Divorced, 3		Married & Filing Separate	5. Head of
Form DE2210 If you wore a	part year resident in 2018, give the date	e veu recided in Delaware:		Widow(er)		Forms	Househol
Attached	part-year resident in 2018, give the date	MM DD 2018	2.	Joint 4		Married & Filing Combined	Separate on this form
	information, Filing Status 4 on	lv. All other filing statuse	es use Colu	mn B.		Column A	Column B
	D GROSS INCOME. Begin Return of						
	VARE STANDARD DEDUCTION c	-				1001	
Filing Statuses 1, 3 & Filing Status 4 enter \$	Senter \$3250 in Column B; Filing \$ 3250 in Column A and in Column B VARE ITEMIZED DEDUCTIONS cl and 5, enter itemized deductions fr emized deductions from reverse sid	Status 2 enter \$6500 in Colu		2		DF20118019999	
<ol> <li>ADDITIONAL STANDAR Multiply the number of 4), enter the total for e</li> </ol>	D DEDUCTIONS (Not Allowed with boxes checked below by \$2500. In each appropriate column. All others	y Itemized Deductions - see you are filing a combined s enter total in Column B.	instructions) eparate return	n (Filing status			
Column A - if SPOUSE w		Column B - if YOU were		Blind 3			
	S - Add line 2 & 3 and enter here						
	Subtract Line 4 from Line 1, and C						
6. Tax Liability from Tax I		Column A		imn B 6			
				00 7			
	tribution (Form 329)			00			
	es 6 and 7 and enter here <b>5</b> If you are Filing Status 3, see in s 4, enter the total for each appropi ptions listed on Federal return						
Enter number of exem	nptions listed on Federal return	x \$110 Column A	Column B	9	а		
	•		or over (Colur	mn P)			
. ,				,			
Enter number of boxes		x \$110			b		
10. Tax imposed by State		DE Schedule I and other st Self (Column B) . Er			0		
•							
	e Credits (see instructions on Page Ist attach Form 2441. (Enter 50%						
					-		
<b>T</b> ( ) N <b>D</b> ( ) I I	Credit. See instructions on Page						
	Credits. Add Lines 9a, 9b, 10, 11,				-		
	Line 15 from Line 8. If Line 15 is g		, ,		6		
	d (Attach W2s/1099s)			00 1	7		
	aid & Payments with Extensions				8		
	Refundable Business Credits				9		
	x Payments (Attach Form 5403)				0		
	redits. Add Lines 17, 18, 19, and 2						
	ne 16 is greater than Line 21, subtr						
23. OVERPAYMENT. If Li	ne 21 is greater than Line 16, subtr	act 16 from 21 and enter he	re	> 2	3		
	PECIAL FUNDS If electing a contribu					24	
						25	
	EST DUE. If Line 22 is greater than \$4 r Filing Status 4, see instructions, page					26	
For all other filing status	e enter Line 22 plus Lines 24 and 26					27	
28. NET REFUND (For Filin	g Status 4, see instructions, page 9)		ZERO	DUE/TO BE REFUN	DED >	28	

For all other filing statuses, subtract Lines 24, 25, and 26 from Line 23

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# 2018 DELAWARE RESIDENT FORM 200-01, PAGE 2

Page	2
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**COLUMNS: Column A is reserved for the spouse of those couples choosing filing status 4.** (Reconcile your Federal totals to the appropriate individual. See Page 9 worksheet.) Taxpayers using filing statuses 1, 2, 3, or 5 are to complete Column B only.

IODIFICATIONS TO FEDERAL AD.	JUSTED GROSS IN	COME		Filing Status 4 O Spouse Informa COLUMN A	ition	All other filing s You or You plus COLUMN	Spous
ECTION A - ADDITIONS (+)							
9. Enter Federal AGI amount from Federal 104	40						
D. Interest on State & Local obligations other th	han Delaware						
1. Fiduciary adjustment, oil depletion							
2. TOTAL - Add Lines 30 and 31							
3. Subtotal. Add Lines 29 and 32			00 33				
ECTION B - SUBTRACTIONS (-)							
4. Interest received on U.S. Obligations							
<ol> <li>Pension/Retirement Exclusions (For a defined</li> <li>Delaware State tax refund. fiduciary adjustment</li> </ol>							
<ol> <li>Delaware State tax refund, fiduciary adjustm please see instructions on Page 10</li> </ol>			varu				
7. Taxable Soc Sec/RR Retirement Benefits/Hi	igher Educ. Excl/Certain Lui	np Sum Dist. (See instr. on Pa	age 11) 37				
B. SUBTOTAL. Add Lines 34, 35, 36 and 37, a	and enter here						
9. Subtotal. Subtract Line 38 from Line 33							
D. Exclusion for certain persons 60 and over or							
1. TOTAL - Add Lines 38 and 40							
2. DELAWARE ADJUSTED GROSS INCOME.	. Subtract line 41 from Line	33. Enter here and on Front, L	ine 1 42				
ECTION C - ITEMIZED DEDUCTIONS ( llocate deductions between spouses,	MUST ATTACH FEDE	RAL SCHEDULE A) If c	olumns A and B a e.	are used and yo	ou are i	unable to spe	ecifica
3. Enter total Itemized Deduction from Federal							
4. Enter Foreign Taxes Paid (See instructions of							
5. Enter Charitable Mileage Deduction (See ins							
5. SUBTOTAL - Add Lines 43, 44, and 45 and 6							
7a. Enter State Income Tax included in Line 43 a							
7b. Enter Form 700 Tax Credit Adjustment (See	instructions on Page 11)		47b				
<ol> <li>TOTAL - Subtract Line 47a and 47b from Lin</li> </ol>							
ECTION D - DIRECT DEPOSIT INFORM necking or savings account, complete boxes a, b,			ly to your				
a. Routing Number			b. Ty	ype: Checking		Savings	
c. Account Number				this refund going to			at
			is loc	cated outside of the			
						No	
NOTE: If your refund is adjuste BE SURE TO S der penalties of perjury, I declare that I have	GIGN YOUR RETUR	N BELOW AND KEE	P A COPY FOR	YOUR RECOP	RDS		comple
pur Signature	Date	Signature of Paid Prepa	rer		Date		
pouse's Signature (if filing joint or combined return)	Date	Address					
ome Phone	Business Phone	City		٤	State	Zip	
Mail Address		EIN, SSN or PTIN	Business Phone		E-Mail A	Address	
pouse's Signature (if filing joint or combined return) ome Phone Mail Address BALANCE DUE W/PAYMENT ENCI DELAWARE DIVISION OF RE' P.O. BOX 508 WILMINGTON, DE 19899-0	Date Business Phone LOSED (LINE 27) VENUE D508 MAKE CHECK PAYABI	Address City	Business Phone INE 28): N OF REVENUE 8710 E 19899-8710 /ISION OF REVEN	<b>ALL</b> Delawaf Wilmi <b>Jue</b>	State E-Mail A OTHE RE DIVI P.O. B INGTON	Nddress R RETURNS SION OF REVE OX 8711 I, DE 19899-87	

2018 <b>F</b>	DELAWARE INDIV INCOME TA	X RETURN		DO NOT WRI	ITE OI	R STAPLE IN THI	S AREA
For Fiscal year beginning	DD YY and ending						
Your Social Security No.	Spouse's Social						
Your Last Name	First Name and	Middle Initial Jr., Sr., III, etc.					
Spouse's Last Name	Spouse's First N	lame, Jr., Sr., III, etc.					
Present Home Address (Number	and Street)	Apt. #					
City	State	Zip Code		FILIN	IG STATI	JS (MUST CHECK ONE)	
Oity	Otate		1.	Single, Divorced, 3		Married & Filing Separate	5. Head of
Form DE2210 If you wore a	part year resident in 2018, give the date	e veu recided in Delaware:		Widow(er)		Forms	Househol
Attached	part-year resident in 2018, give the date	MM DD 2018	2.	Joint 4		Married & Filing Combined	Separate on this form
	information, Filing Status 4 on	lv. All other filing statuse	es use Colu	mn B.		Column A	Column B
	D GROSS INCOME. Begin Return of						
	VARE STANDARD DEDUCTION c	-				1001	
Filing Statuses 1, 3 & Filing Status 4 enter \$	Senter \$3250 in Column B; Filing \$ 3250 in Column A and in Column B VARE ITEMIZED DEDUCTIONS cl and 5, enter itemized deductions fr emized deductions from reverse sid	Status 2 enter \$6500 in Colu		2		DF20118019999	
<ol> <li>ADDITIONAL STANDAR Multiply the number of 4), enter the total for e</li> </ol>	D DEDUCTIONS (Not Allowed with boxes checked below by \$2500. In each appropriate column. All others	y Itemized Deductions - see you are filing a combined s enter total in Column B.	instructions) eparate return	n (Filing status			
Column A - if SPOUSE w		Column B - if YOU were		Blind 3			
	S - Add line 2 & 3 and enter here						
	Subtract Line 4 from Line 1, and C						
6. Tax Liability from Tax I		Column A		imn B 6			
				00 7			
	tribution (Form 329)			00			
	es 6 and 7 and enter here <b>5</b> If you are Filing Status 3, see in s 4, enter the total for each appropi ptions listed on Federal return						
Enter number of exem	nptions listed on Federal return	x \$110 Column A	Column B	9	а		
	•		or over (Colur	mn P)			
. ,				,			
Enter number of boxes		x \$110			b		
10. Tax imposed by State		DE Schedule I and other st Self (Column B) . Er			0		
•							
	e Credits (see instructions on Page Ist attach Form 2441. (Enter 50%						
					-		
<b>T</b> ( ) N <b>D</b> ( ) I I	Credit. See instructions on Page						
	Credits. Add Lines 9a, 9b, 10, 11,				-		
	Line 15 from Line 8. If Line 15 is g		, ,		6		
	d (Attach W2s/1099s)			00 1	7		
	aid & Payments with Extensions				8		
	Refundable Business Credits				9		
	x Payments (Attach Form 5403)				0		
	redits. Add Lines 17, 18, 19, and 2						
	ne 16 is greater than Line 21, subtr						
23. OVERPAYMENT. If Li	ne 21 is greater than Line 16, subtr	act 16 from 21 and enter he	re	> 2	3		
	PECIAL FUNDS If electing a contribu					24	
						25	
	EST DUE. If Line 22 is greater than \$4 r Filing Status 4, see instructions, page					26	
For all other filing status	e enter Line 22 plus Lines 24 and 26					27	
28. NET REFUND (For Filin	g Status 4, see instructions, page 9)		ZERO	DUE/TO BE REFUN	DED >	28	

For all other filing statuses, subtract Lines 24, 25, and 26 from Line 23

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# 2018 DELAWARE RESIDENT FORM 200-01, PAGE 2

Page	2
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**COLUMNS: Column A is reserved for the spouse of those couples choosing filing status 4.** (Reconcile your Federal totals to the appropriate individual. See Page 9 worksheet.) Taxpayers using filing statuses 1, 2, 3, or 5 are to complete Column B only.

IODIFICATIONS TO FEDERAL AD.	JUSTED GROSS IN	COME		Filing Status 4 O Spouse Informa COLUMN A	ition	All other filing s You or You plus COLUMN	Spous
ECTION A - ADDITIONS (+)							
9. Enter Federal AGI amount from Federal 104	40						
D. Interest on State & Local obligations other th	han Delaware						
1. Fiduciary adjustment, oil depletion							
2. TOTAL - Add Lines 30 and 31							
3. Subtotal. Add Lines 29 and 32			00 33				
ECTION B - SUBTRACTIONS (-)							
4. Interest received on U.S. Obligations							
<ol> <li>Pension/Retirement Exclusions (For a definition)</li> <li>Delaware State tax refund. fiduciary adjustment</li> </ol>							
<ol> <li>Delaware State tax refund, fiduciary adjustm please see instructions on Page 10</li> </ol>			varu				
7. Taxable Soc Sec/RR Retirement Benefits/Hi	igher Educ. Excl/Certain Lui	np Sum Dist. (See instr. on Pa	age 11) 37				
B. SUBTOTAL. Add Lines 34, 35, 36 and 37, a	and enter here						
9. Subtotal. Subtract Line 38 from Line 33							
D. Exclusion for certain persons 60 and over or							
1. TOTAL - Add Lines 38 and 40							
2. DELAWARE ADJUSTED GROSS INCOME.	. Subtract line 41 from Line	33. Enter here and on Front, L	ine 1 42				
ECTION C - ITEMIZED DEDUCTIONS ( llocate deductions between spouses,	MUST ATTACH FEDE	RAL SCHEDULE A) If c	olumns A and B a e.	are used and yo	ou are i	unable to spe	ecifica
3. Enter total Itemized Deduction from Federal							
4. Enter Foreign Taxes Paid (See instructions of							
5. Enter Charitable Mileage Deduction (See ins							
6. SUBTOTAL - Add Lines 43, 44, and 45 and 6							
7a. Enter State Income Tax included in Line 43 a							
7b. Enter Form 700 Tax Credit Adjustment (See	instructions on Page 11)		47b				
<ol> <li>TOTAL - Subtract Line 47a and 47b from Lin</li> </ol>							
ECTION D - DIRECT DEPOSIT INFORM necking or savings account, complete boxes a, b,			ly to your				
a. Routing Number			b. Ty	ype: Checking		Savings	
c. Account Number				this refund going to			at
			is loc	cated outside of the			
						No	
NOTE: If your refund is adjuste BE SURE TO S der penalties of perjury, I declare that I have	GIGN YOUR RETUR	N BELOW AND KEE	P A COPY FOR	YOUR RECOP	RDS		comple
pur Signature	Date	Signature of Paid Prepa	rer		Date		
pouse's Signature (if filing joint or combined return)	Date	Address					
ome Phone	Business Phone	City		٤	State	Zip	
Mail Address		EIN, SSN or PTIN	Business Phone		E-Mail A	Address	
pouse's Signature (if filing joint or combined return) ome Phone Mail Address BALANCE DUE W/PAYMENT ENCI DELAWARE DIVISION OF RE' P.O. BOX 508 WILMINGTON, DE 19899-0	Date Business Phone LOSED (LINE 27) VENUE D508 MAKE CHECK PAYABI	Address City	Business Phone INE 28): N OF REVENUE 8710 E 19899-8710 /ISION OF REVEN	<b>ALL</b> Delawaf Wilmi <b>Jue</b>	State E-Mail A OTHE RE DIVI P.O. B INGTON	Nddress R RETURNS SION OF REVE OX 8711 I, DE 19899-87	

Schedule

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Τ Τ Ε Ο Ξ SC	ax imposing ax imposion ax imposi <b>there ax imposion ax imposi <b>ther ax imposion ax impo</b></b>	sed by State of sed by State of total here and on R te return(s) with yo .E II - EARNED IN	(en (en esident Returr	nter 2 ch nter 2 ch		ter state name)				2						
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E O E SC	inter the ther sta HEDUL	total here and on R te return(s) with yo E II - EARNED IN	esident Returr			cter state name)				4						
o E SC	ther sta	te return(s) with yo .E II - EARNED IN			hara	cter state name)				5						
E SC	HEDUL	E II - EARNED IN								6						
	ote the F	arned Income Tax				• •	Farr	ned Inco	me Crec	dit fo	or or	vour federal	retur	n		
-		d Information														
a. Chi	ild's Firs	t Name	7b. Child's	s Last N	lame	9		8. Chil	d's SSN			9.	Child'	s Date of	f Birth	
. W	as the c	hild under age 24 at	the end of 20	18		CHILD	01			Cł	HILD	2		CHIL	-D 3	
a	student,	and younger than y filing jointly)?	ou (or your		10	YES		NO		YE	S	NO		YES		NO
		hild permanently and part of 2018?			11	YES		NO		YE	S	NO		YES		NO
. De	elaware	State Income Tax fro	om Line 8 (en	ter hiah	ner ta	ax amount from C	olumr	A or B			12					
		arned income credit		-												
		EITC Percentage (2									13					
		ne 13 by Line 14									14			•	.20	
. 171		The 15 by Line 14									15					
. Er	nter the	smaller of Line 12 or	<sup>r</sup> Line 15 abov	ve. Ente	er he	re and on Reside	nt Re	turn, Lin	e 14		16					
		tions on Page 8 fo					1.									
E SC	HEDUL	<u>E III</u> - CONTRIBU	JTIONS TO	SPEC	IAL	FUNDS										
e Pa	ge 13 fo	r a description of e	each worthwl	hile fur	nd lis	sted below.										
A.	Non-Ga	ame Wildlife		00 H.	D	E National Guard					0.	Senior Trust Fu	nd			
B.	Beau B	iden Fund		00 l.		venile Diabetes Fund	d				P.	Veterans Trust I	und			
C.		ency Housing		00 J.		ultiple Sclerosis Soc.					Q.	Protect DE's Ch				
D.	-	Cancer Edu.		00 K.		varian Cancer Fnd					R.	Food Bank of D				
E.		Donations		00 L.		st Fund for Children					S.	Ssx Cty Hab for				
F.	-	es Education		00 M.		hite Clay Creek					T.	Ctrl DE Hab for				
G.		is Home		00 N.		ome of the Brave					U.	NCC Hab for Hu				

# This page **MUST** be sent in with your Delaware return if any of the schedules (above) are completed.



2018 **R** 

Schedule

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Enter t . Ta . Ta . Ta . Ta . Ta . E O E SC	the credi ax imposi ax imp	t in <b>HIGHEST</b> to <b>LO</b> sed by State of sed by State of sed by State of sed by State of sed by State of total here and on Re te return(s) with you	WEST amour (en (en (en (en (en esident Returr	nt order nter 2 ch nter 2 ch nter 2 ch nter 2 ch nter 2 ch	hara hara hara	cter state name) cter state name)		-	chedule	I. <sup>-</sup>						
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E SC	HEDUL	E II - EARNED IN								6						
	ote the F	arned Income Tax				• •	Farr	ned Inco	me Crec	dit fo	or on	vour federal	retur	n		
-		d Information														
a. Chi	ild's Firs	t Name	7b. Child's	s Last N	lame	9		8. Chil	d's SSN			9.	Child'	s Date of	f Birth	
. W	as the c	hild under age 24 at	the end of 20	18		CHILD	01			Cł	HILD	2		CHIL	-D 3	
a	student,	and younger than y filing jointly)?	ou (or your		10	YES		NO		YE	S	NO		YES		NO
		hild permanently and part of 2018?			11	YES		NO		YE	S	NO		YES		NO
. De	elaware	State Income Tax fro	om Line 8 (en	ter hiah	ner ta	ax amount from C	olumr	A or B			12					
		arned income credit		-												
		EITC Percentage (2									13					
		ne 13 by Line 14									14			•	.20	
. 171		The 15 by Line 14									15					
. Er	nter the	smaller of Line 12 or	<sup>r</sup> Line 15 abov	ve. Ente	er he	re and on Reside	nt Re	turn, Lin	e 14		16					
		tions on Page 8 fo					1.									
E SC	HEDUL	<u>E III</u> - CONTRIBU	JTIONS TO	SPEC	IAL	FUNDS										
e Pa	ge 13 fo	r a description of e	each worthwl	hile fur	nd lis	sted below.										
A.	Non-Ga	ame Wildlife		00 H.	D	E National Guard					0.	Senior Trust Fu	nd			
B.	Beau B	iden Fund		00 l.		venile Diabetes Fund	d				P.	Veterans Trust I	und			
C.		ency Housing		00 J.		ultiple Sclerosis Soc.					Q.	Protect DE's Ch				
D.	-	Cancer Edu.		00 K.		varian Cancer Fnd					R.	Food Bank of D				
E.		Donations		00 L.		st Fund for Children					S.	Ssx Cty Hab for				
F.	-	es Education		00 M.		hite Clay Creek					T.	Ctrl DE Hab for				
G.		is Home		00 N.		ome of the Brave					U.	NCC Hab for Hu				

# This page **MUST** be sent in with your Delaware return if any of the schedules (above) are completed.



2018 **R** 

# 2018 STATE INCOME TAX TABLE BASED ON TABLE INCOME FOR PERSONS WITH TAXABLE INCOMES OF LESS THAN \$60,000

				1/1/1/						50,000				
At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due
0	1,000	0	5,850	5,900	100	9,800	9,850	254	13,750	13,800	442	17,700	17,750	632
1,000	2,000	0	5,900	5,950	102	9,850	9,900	256	13,800	13,850	445	17,750	17,800	634
	2,000	1	5,950	6,000	104	9,900	9,950 10,000	258	13,850 13,900	13,900 13,950	447 449	17,800 17,850	17,850 17,900	637 639
2,000 2,050	2,050 2,100	1 2	6,000	<b>6,000</b> 6,050	106	9,950	,000	260	13,900	14,000	449	17,900	17.950	641
2,000	2,150	3	6,050	6,100	108	10,000	10,050	262		4,000		17,950	18,000	644
2,150	2,200	4	6,100	6,150	110	10,050	10,100	265	14,000	14,050	454		,000	
2,200	2,250	5	6,150	6,200	112	10,100	10,150	267	14,050	14,100	457	18,000 18,050	18,050	646
2,250 2,300	2,300 2,350	6 7	6,200 6,250	6,250 6,300	114 116	10,150 10,200	10,200 10,250	269 272	14,100 14,150	14,150 14,200	459 461	18,050	18,100 18,150	649 651
2,350	2,400	8	6,300	6,350	118	10,200	10,200	272	14,200	14,250	464	18,150	18,200	651 653
2,400	2,450	9	6,350	6,400	120	10,300	10,350	277	14,250	14,300	466	18,200	18,250	656
2,450	2,500	10	6,400	6,450	122	10,350	10,400	279	14,300	14,350	469	18,250 18,300	18,300 18,350	658 661
2,500 2,550	2,550 2,600	12 13	6,450 6,500	6,500 6,550	124 125	10,400 10,450	10,450 10,500	281 284	14,350 14,400	14,400 14,450	471 473	18,350	18,300	663
2,600	2,650	14	6,550	6,600	123	10,500	10,550	286	14,450	14,500	476	18,400	18,450	665
2,650	2,700	15	6,600	6,650	129	10,550	10,600	289	14,500	14,550	478	18,450	18,500	668
2,700 2,750	2,750 2,800	16	6,650	6,700	131	10,600	10,650	291	14,550	14,600 14,650	481 483	18,500 18,550	18,550 18,600	670 673
2,750 2,800	2,800	17 18	6,700 6,750	6,750 6,800	133 135	10,650 10,700	10,700 10,750	293 296	14,600 14,650	14,050	485 485	18,600	18,650	675
2,850	2,900	19	6,800	6,850	137	10,750	10,800	298	14,700	14,750	488	18,650	18,700	677
2,900	2,950	20	6,850	6,900	139	10,800	10,850	301	14,750	14,800	490	18,700	18,750	680
2,950	3,000	21	6,900	6,950	141	10,850	10,900	303	14,800	14,850	493	18,750 18,800	18,800 18,850	682 685
3,000	3,000 3,050	23	6,950	7,000 7,000	143	10,900 10,950	10,950 11,000	305 308	14,850 14,900	14,900 14,950	495 497	18,850	18,900	687
3,050	3,100	23	7,000	7,050	145		,000	500	14,950	15,000	500	18,900	18,950	689
3,100	3,150	25	7,050	7,100	147	11,000	11,050	310		5,000		18,950	19,000	692
3,150	3,200	26	7,100	7,150	149	11,050	11,100	313	15,000	15,050	502		,000	004
3,200 3,250	3,250 3,300	27 28	7,150 7,200	7,200 7,250	151 153	11,100 11,150	11,150 11,200	315 317	15,050 15,100	15,100 15,150	505 507	19,000 19,050	19,050 19,100	694 697
3,300	3,350	29	7,200	7,200	155	11,200	11,250	320	15,150	15,200	509	19,100	19,150	699
3,350	3,400	30	7,300	7,350	157	11,250	11,300	322	15,200	15,250	512	19,150	19,200	701 704
3,400	3,450	31	7,350	7,400	159	11,300	11,350	325	15,250	15,300	514	19,200	19,250	704
3,450 3,500	3,500 3,550	32 34	7,400	7,450	161	11,350	11,400	327	15,300 15,350	15,350 15,400	517 519	19,250 19,300	19,300 19,350	706 709
3,550	3,600	34	7,450 7,500	7,500 7,550	163 164	11,400 11,450	11,450 11,500	329 332	15,400	15,450	521	19,350	19,400	709 711
3,600	3,650	36	7,550	7,600	166	11,500	11,550	334	15,450	15,500	524	19,400	19,450	713
3,650	3,700	37	7,600	7,650	168	11,550	11,600	337	15,500	15,550	526	19,450	19,500	716 718
3,700 3,750	3,750 3,800	38 39	7,650 7,700	7,700	170	11,600	11,650	339	15,550 15,600	15,600 15,650	529 531	19,500 19,550	19,550 19,600	710
3,800	3,850	40	7,700	7,750 7,800	172 174	11,650 11,700	11,700 11,750	341 344	15,650	15,700	533	19,600	19,650	723 725
3,850	3,900	41	7,800	7,850	176	11,750	11,800	346	15,700	15,750	536	19,650	19,700	725
3,900	3,950	42	7,850	7,900	178	11,800	11,850	349	15,750	15,800	538	19,700	19,750	728
3,950	4,000	43	7,900 7,950	7,950 8,000	180 182	11,850 11,900	11,900 11,950	351 353	15,800 15,850	15,850 15,900	541 543	19,750 19,800	19,800 19,850	730 733
4,000	4,050	45		3,000	102	11,950	12,000	356	15,900	15,950	545	19,850	19,900	735
4,050	4,100	46	8,000	8,050	184		,000		15,950	16,000	548	19,900	19,950	737
4,100	4,150	47	8,050	8,100	186	12,000	12,050	358		5,000		19,950	20,000	740
4,150 4,200	4,200 4,250	48 49	8,100 8,150	8,150 8,200	188 190	12,050 12,100	12,100 12,150	361 363	16,000 16,050	16,050 16,100	550 553	20,000	20,050	742
4,250	4,300	50	8,200	8,250	190	12,100	12,150	365	16,100	16,150	555	20,050	20,100	745
4,300	4,350	51	8,250	8,300	194	12,200	12,250	368	16,150	16,200	557	20,100	20,150	748
4,350	4,400	52	8,300	8,350	196	12,250	12,300	370	16,200	16,250	560	20,150 20,200	20,200 20,250	750
4,400 4,450	4,450 4,500	53 54	8,350 8,400	8,400 8,450	198 200	12,300 12,350	12,350 12,400	373 375	16,250 16,300	16,300 16,350	562 565	20,200	20,250	753 755
4,500	4,550	56	8,450	8,500	200	12,300	12,450	377	16,350	16,400	567	20,300	20,350	758
4,550	4,600	57	8,500	8,550	203	12,450	12,500	380	16,400	16,450	569	20,350	20,400	761
4,600	4,650	58 50	8,550	8,600	205	12,500	12,550	382	16,450	16,500	572	20,400 20,450	20,450 20,500	763 766
4,650 4,700	4,700 4,750	59 60	8,600 8,650	8,650 8,700	207 209	12,550 12,600	12,600 12,650	385 387	16,500 16,550	16,550 16,600	574 577	20,450	20,550	768
4,750	4,800	61	8,700	8,750	203	12,650	12,700	389	16,600	16,650	579	20,550	20,600	771
4,800	4,850	62	8,750	8,800	213	12,700	12,750	392	16,650	16,700	581	20,600	20,650	774
4,850 4,900	4,900 4,950	63 64	8,800	8,850	215	12,750	12,800	394	16,700 16,750	16,750 16,800	584 586	20,650 20,700	20,700 20,750	776 779
4,900 4,950	5,000	65	8,850 8,900	8,900 8,950	217 219	12,800 12,850	12,850 12,900	397 399	16,800	16,850	589	20,750	20,800	781
	5,000		8,950	9,000	221	12,900	12,950	401	16,850	16,900	591	20,800	20,850	784
5,000	5,050	67		9,000		12,950	13,000	404	16,900	16,950	593	20,850	20,900	787
5,050	5,100	69	9,000	9,050	223		,000	400	16,950	17,000	596	20,900 20,950	20,950 21,000	789 792
5,100 5,150	5,150 5,200	71 73	9,050 9,100	9,100 9,150	225 227	13,000 13,050	13,050 13,100	406 409	17,000	7,000 17,050	598	,	,000	
5,200	5,250	75	9,100	9,150 9,200	229	13,100	13,150	409	17,050	17,100	601	21,000	21,050	794
5,250	5,300	77	9,200	9,250	231	13,150	13,200	413	17,100	17,150	603	21,050	21,100	797
5,300 5,350	5,350	79 81	9,250	9,300	233	13,200	13,250	416	17,150	17,200 17,250	605 608	21,100 21,150	21,150 21,200	800 802
5,350 5,400	5,400 5,450	81 83	9,300 9,350	9,350 9,400	235 237	13,250 13,300	13,300 13,350	418 421	17,200 17,250	17,250	608 610	21,150	21,200	802
5,450	5,500	85	9,350 9,400	9,400 9,450	237	13,350	13,350	421	17,300	17,350	613	21,250	21,300	807
5,500	5,550	86	9,450	9,500	241	13,400	13,450	425	17,350	17,400	615	21,300	21,350	810
5,550	5,600	88	9,500	9,550	242	13,450	13,500	428	17,400	17,450	617	21,350	21,400 21,450	813 815
5,600 5,650	5,650 5,700	90 92	9,550 9,600	9,600 9,650	244 246	13,500 13,550	13,550 13,600	430 433	17,450 17,500	17,500 17,550	620 622	21,400 21,450	21,450 21,500	815
5,700	5,750	94	9,600 9,650	9,050 9,700	240	13,600	13,650	435	17,550	17,600	625	21,500	21,550	820
5,750	5,800	96	9,700	9,750	250	13,650	13,700	437	17,600	17,650	627	21,550	21,600	823
5,800	5,850	98	9,750	9,800	252	13,700	13,750	440	17,650	17,700	629	21,600	21,650	826

## 2018 STATE INCOME TAX TABLE

A 1	Dutt	<b>T</b>	A 4	Durk L			Dution			Dut	<b>T</b>	<b>A</b> 4	Durk I	<b>T</b>
At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due
21,650	21,700	828	25,700	25,750	1,041	29,750	29,800	1,266	33,850	33,900	1,494	37,950	38,000	1,721
21,700	21,750	831	25,750	25,800	1,044	29,800	29,850	1,269	33,900 33,950	33,950 34,000	1,496 1,499	<b>38</b> ,000	, <b>000</b> 38,050	1,724
21,750 21,800	21,800 21,850	833 836	25,800 25,850	25,850 25,900	1,047 1,050	29,850 29,900	29,900 29,950	1,272 1,274	,	,000	1,499	38,050	38,100	1,727
21,850	21,900	839	25,900	25,950	1,052	29,950	30,000	1,277	34,000	34,050	1,502	38,100 38,150	38,150 38,200	1,729 1,732
21,900 21,950	21,950 22,000	841 844	25,950 26.	26,000 000	1,055	30,000	<b>,000</b> 30,050	1,280	34,050 34,100	34,100 34,150	1,505 1,507	38,200	38,250	1,735
<b>22</b> ,000	,000	846	26,000	26,050	1,058	30,050 30,100	30,100 30,150	1,283 1,285	34,150 34,200	34,200 34,250	1,510 1,513	38,250 38,300	38,300 38,350	1,738 1,741
22,000	22,050 22,100	840 849	26,050 26,100	26,100 26,150	1,061 1,063	30,150	30,200	1,288	34,250	34,300	1,516	38,350	38,400	1,743
22,100 22,150	22,150 22,200	852 854	26,150 26,200	26,200 26,250	1,066 1,069	30,200 30,250	30,250 30,300	1,291 1,294	34,300 34,350	34,350 34,400	1,519 1,521	38,400 38,450	38,450 38,500	1,746 1,749
22,200	22,250	857	26,250	26,300	1,009	30,300	30,350	1,297	34,400	34,450	1,524	38,500 38,550	38,550 38,600	1,752 1,754
22,250 22,300	22,300 22,350	859 862	26,300 26,350	26,350 26,400	1,075 1,077	30,350 30,400	30,400 30,450	1,299 1,302	34,450 34,500	34,500 34,550	1,527 1,530	38,600	38,650	1,757
22,350	22,400	865	26,400	26,450	1,080	30,450	30,500	1,305	34,550 34,600	34,600 34,650	1,532 1,535	38,650 38,700	38,700 38,750	1,760 1,763
22,400 22,450	22,450 22,500	867 870	26,450 26,500	26,500 26,550	1,083 1,086	30,500 30,550	30,550 30,600	1,308 1,310	34,650	34,700	1,538	38,750	38,800	1,766
22,500 22,550	22,550 22,600	872 875	26,550	26,600	1,088	30,600 30,650	30,650 30,700	1,313 1,316	34,700 34,750	34,750 34,800	1,541 1,544	38,800 38,850	38,850 38,900	1,768 1,771
22,600	22,650	878	26,600 26,650	26,650 26,700	1,091 1,094	30,700	30,750	1,319	34,800	34,850	1,546	38,900	38,950	1,774
22,650 22,700	22,700 22,750	880 883	26,700 26,750	26,750 26,800	1,097 1,100	30,750 30,800	30,800 30,850	1,322 1,324	34,850 34,900	34,900 34,950	1,549 1,552	38,950 39	39,000 , <b>000</b>	1,777
22,750	22,800	885	26,800	26,850	1,100	30,850	30,900	1,327	34,950	35,000	1,555	39,000	39,050	1,779 1,782
22,800 22,850	22,850 22,900	888 891	26,850 26,900	26,900 26,950	1,105 1,108	30,900 30,950	30,950 31,000	1,330 1,333	35,000	, <b>000</b> 35,050	1,557	39,050 39,100	39,100 39,150	1,785
22,900	22,950	893	26,950	27,000	1,111		,000		35,050	35,100	1,560	39,150 39,200	39,200 39,250	1,788 1,790
22,950 23	23,000 ,000	896	<b>27</b> , 27,000	27,050	1,113	31,000 31,050	31,050 31,100	1,335 1,338	35,100 35,150	35,150 35,200	1,563 1,566	39,250	39,300	1,793
23,000	23,050	898	27,050	27,100	1,116	31,100 31,150	31,150 31,200	1,341 1,344	35,200 35,250	35,250 35,300	1,568 1,571	39,300 39,350	39,350 39,400	1,796 1,799
23,050 23,100	23,100 23,150	901 904	27,100 27,150	27,150 27,200	1,119 1,122	31,200	31,250	1,344	35,300	35,350	1,574	39,400	39,450	1,802
23,150 23,200	23,200 23,250	906 909	27,200	27,250	1,124	31,250 31,300	31,300 31,350	1,349 1,352	35,350 35,400	35,400 35,450	1,577 1,580	39,450 39,500	39,500 39,550	1,804 1,807
23,250	23,300	911	27,250 27,300	27,300 27,350	1,127 1,130	31,350	31,400	1,355	35,450	35,500	1,582	39,550 39,600	39,600 39,650	1,810 1,813
23,300 23,350	23,350 23,400	914 917	27,350 27,400	27,400 27,450	1,133 1,136	31,400 31,450	31,450 31,500	1,358 1,360	35,500 35,550	35,550 35,600	1,585 1,588	39,650	39,700	1,815
23,400	23,450	919	27,450	27,500	1,138	31,500	31,550	1,363	35,600 35,650	35,650 35,700	1,591 1,593	39,700 39,750	39,750 39,800	1,818 1,821
23,450 23,500	23,500 23,550	922 924	27,500 27,550	27,550 27,600	1,141 1,144	31,550 31,600	31,600 31,650	1,366 1,369	35,700	35,750	1,596	39,800	39,850	1,824
23,550 23,600	23,600 23,650	927 930	27,600	27,650	1,147	31,650 31,700	31,700 31,750	1,371 1,374	35,750 35,800	35,800 35,850	1,599 1,602	39,850 39,900	39,900 39,950	1,827 1,829
23,650	23,700	932	27,650 27,700	27,700 27,750	1,149 1,152	31,750	31,800	1,377	35,850	35,900	1,605	39,950	40,000	1,832
23,700 23,750	23,750 23,800	935 937	27,750 27,800	27,800 27,850	1,155 1,158	31,800 31,850	31,850 31,900	1,380 1,383	35,900 35,950	35,950 36,000	1,607 1,610	40,000	<b>,000</b> 40,050	1,835
23,800	23,850	940	27,850	27,900	1,161	31,900	31,950	1,385		,000	1.010	40,050 40,100	40,100 40,150	1,838 1,840
23,850 23,900	23,900 23,950	943 945	27,900 27,950	27,950 28,000	1,163 1,166	31,950 <b>32</b>	32,000	1,388	36,000 36,050	36,050 36,100	1,613 1,616	40,150	40,200	1,843
23,950	24,000	948	28,	,000		32,000	32,050	1,391	36,100 36,150	36,150 36,200	1,618 1,621	40,200 40,250	40,250 40,300	1,846 1,849
24,000	<b>,000</b> 24,050	950	28,000 28,050	28,050 28,100	1,169 1,172	32,050 32,100	32,100 32,150	1,394 1,396	36,200	36,250	1,624	40,300	40,350	1,852
24,050 24,100	24,100 24,150	953 956	28,100	28,150	1,174	32,150 32,200	32,200 32,250	1,399 1,402	36,250 36,300	36,300 36,350	1,627 1,630	40,350 40,400	40,400 40,450	1,854 1,857
24,150	24,200	958	28,150 28,200	28,200 28,250	1,177 1,180	32,250	32,300	1,405	36,350	36,400	1,632	40,450	40,500	1,860 1,863
24,200 24,250	24,250 24,300	961 963	28,250 28,300	28,300 28,350	1,183 1,186	32,300 32,350	32,350 32,400	1,408 1,410	36,400 36,450	36,450 36,500	1,635 1,638	40,500 40,550	40,550 40,600	1,865
24,300	24,350	966	28,350	28,400	1,188	32,400	32,450	1,413	36,500 36,550	36,550 36,600	1,641	40,600 40,650	40,650 40,700	1,868 1,871
24,350 24,400	24,400 24,450	969 971	28,400 28,450	28,450 28,500	1,191 1,194	32,450 32,500	32,500 32,550	1,416 1,419	36,600	36,650	1,643 1,646	40,700	40,750	1,874
24,450 24,500	24,500 24,550	974 976	28,500	28,550	1,197	32,550 32,600	32,600 32,650	1,421 1,424	36,650 36,700	36,700 36,750	1,649 1,652	40,750 40,800	40,800 40,850	1,877 1,879
24,550	24,600	979	28,550 28,600	28,600 28,650	1,199 1,202	32,650	32,700	1,427	36,750	36,800	1,655	40,850 40,900	40,900 40,950	1,882 1,885
24,600 24,650	24,650 24,700	982 984	28,650 28,700	28,700 28,750	1,205 1,208	32,700 32,750	32,750 32,800	1,430 1,433	36,800 36,850	36,850 36,900	1,657 1,660	40,950	41,000	1,888
24,700 24,750	24,750 24,800	987 989	28,750	28,800	1,211	32,800 32,850	32,850 32,900	1,435 1,438	36,900 36,950	36,950 37,000	1,663 1,666	<b>41</b> 41,000	<b>,000</b> 41,050	1,890
24,800	24,850	992	28,800 28,850	28,850 28,900	1,213 1,216	32,900	32,950	1,441	37	,000		41,050	41,100	1,893
24,850 24,900	24,900 24,950	995 997	28,900	28,950	1,219	32,950	33,000 , <b>000</b>	1,444	37,000 37,050	37,050 37,100	1,668 1,671	41,100 41,150	41,150 41,200	1,896 1,899
24,950	25,000	1,000	28,950 <b>29</b> ,	29,000 000	1,222	33,000	33,050	1,446	37,100	37,150	1,674	41,200	41,250	1,901
<b>25</b> ,000	, <b>000</b> 25,050	1,002	29,000 29,050	29,050 29,100	1,224 1,227	33,050 33,100	33,100 33,150	1,449 1,452	37,150 37,200	37,200 37,250	1,677 1,679	41,250 41,300	41,300 41,350	1,904 1,907
25,050	25,100	1,005	29,100	29,150	1,230	33,150	33,200	1,455	37,250	37,300	1,682	41,350 41,400	41,400 41,450	1,910 1,913
25,100 25,150	25,150 25,200	1,008 1,011	29,150 29,200	29,200 29,250	1,233 1,235	33,200 33,250	33,250 33,300	1,457 1,460	37,300 37,350	37,350 37,400	1,685 1,688	41,450	41,500	1,915
25,200	25,250	1,013	29,250	29,300	1,238	33,300	33,350	1,463	37,400	37,450 37,500	1,691 1,693	41,500 41,550	41,550 41,600	1,918 1,921
25,250 25,300	25,300 25,350	1,016 1,019	29,300 29,350	29,350 29,400	1,241 1,244	33,350 33,400	33,400 33,450	1,466 1,469	37,450 37,500	37,550	1,696	41,600	41,650	1,924
25,350	25,400	1,022	29,400	29,450	1,247	33,450	33,500 33,550	1,471 1,474	37,550 37,600	37,600 37,650	1,699 1,702	41,650 41,700	41,700 41,750	1,926 1,929
25,400 25,450	25,450 25,500	1,025 1,027	29,450 29,500	29,500 29,550	1,249 1,252	33,500 33,550	33,600	1,477	37,650	37,700	1,704	41,750	41,800	1,932
25,500 25,550	25,550 25,600	1,030 1,033	29,550 29,600	29,600 29,650	1,255 1,258	33,600 33,650	33,650 33,700	1,480 1,482	37,700 37,750	37,750 37,800	1,707 1,710	41,800 41,850	41,850 41,900	1,935 1,938
25,600	25,650	1,036	29,650	29,700	1,260	33,700	33,750	1,485	37,800	37,850	1,713	41,900 41,950	41,950 42,000	1,940 1,943
25,650	25,700	1,038	29,700	29,750	1,263	33,750 33,800	33,800 33,850	1,488 1,491	37,850 37,900	37,900 37,950	1,716 1,718	-1,930	72,000	1,340
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# 2018 STATE INCOME TAX TABLE

At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due	
42	2,000		46,150	46,200	2,176	50,250	50,300	2,404	53,500	53,550	2,584	56,750	56,800	2,765	
42,000	42,050	1,946	46,200	46,250	2,179	50,300	50,350	2,407	53,550	53,600	2,587	56,800	56,850	2,767	
42,050	42,100	1,949	46,250	46,300	2,182	50,350	50,400	2,409	53,600	53,650	2,590	56,850	56,900	2,770	
42,100 42,150	42,150 42,200	1,951 1,954	46,300	46,350	2,185	50,400 50,450	50,450 50,500	2,412 2,415	53,650 53,700	53,700 53,750	2,592 2,595	56,900 56,950	56,950 57,000	2,773 2,776	
42,150	42,200	1,954	46,350 46,400	46,400 46,450	2,187 2,190	50,450 50,500	50,500 50,550	2,415	53,750	53,800	2,595	,	57,000 ,000	2,770	
42,250	42,300	1,960	46,450	46,500	2,193	50,550	50,600	2,420	53,800	53,850	2,601	57,000	57,050	2,778	
42,300	42,350	1,963	46,500	46,550	2,196	50,600	50,650	2,423	53,850	53,900	2,604	57,050	57,100	2,781	
42,350	42,400	1,965	46,550	46,600	2,198	50,650	50,700	2,426	53,900	53,950	2,606	57,100	57,150	2,784	
42,400	42,450	1,968	46,600	46,650	2,201	50,700	50,750	2,429	53,950	54,000	2,609	57,150	57,200	2,787	
42,450 42,500	42,500 42,550	1,971 1,974	46,650 46,700	46,700 46,750	2,204 2,207	50,750 50,800	50,800 50,850	2,432 2,434	54,000	<b>4,000</b> 54,050	2,612	57,200 57,250	57,250	2,789	
42,550	42,600	1,976	46,700	46,800	2,207	50,850	50,900	2,437	54,000	54,000	2,612	57,250	57,300 57,350	2,792 2,795	
42,600	42,650	1,979	46,800	46,850	2,212	50,900	50,950	2,440	54,100	54,150	2,617	57,350	57,400	2,798	
42,650	42,700	1,982	46,850	46,900	2,215	50,950	51,000	2,443	54,150	54,200	2,620	57,400	57,450	2,801	
42,700	42,750	1,985	46,900	46,950	2,218		,000		54,200	54,250	2,623	57,450	57,500	2,803	
42,750 42,800	42,800 42,850	1,988 1,990	46,950	47,000	2,221	51,000	51,050	2,445	54,250	54,300	2,626	57,500	57,550	2,806	
42,850	42,900	1,993	47,000	<b>7,000</b> 47,050	2,223	51,050 51,100	51,100 51,150	2,448 2,451	54,300 54,350	54,350 54,400	2,629 2,631	57,550 57,600	57,600 57,650	2,809 2,812	
42,900	42,950	1,996	47,000	47,050	2,223	51,150	51,200	2,454	54,400	54,450	2,634	57,650	57,700	2,814	
42,950	43,000	1,999	47,100	47,150	2,229	51,200	51,250	2,456	54,450	54,500	2,637	57,700	57,750	2,817	
	3,000	0.00	47,150	47,200	2,232	51,250	51,300	2,459	54,500	54,550	2,640	57,750	57,800	2,820	
43,000 43,050	43,050 43,100	2,001 2,004	47,200	47,250	2,234	51,300	51,350	2,462	54,550	54,600	2,642	57,800	57,850	2,823	
43,050 43,100	43,100 43,150	2,004 2,007	47,250	47,300	2,237	51,350 51,400	51,400 51,450	2,465 2,468	54,600 54,650	54,650 54,700	2,645 2,648	57,850 57,900	57,900 57,950	2,826 2,828	
43.150	43,200	2,010	47,300 47,350	47,350 47,400	2,240 2,243	51,400	51,450	2,400 2,470	54,650	54,700	2,646	57,900	57,950 58,000	2,820	
43,200	43,250	2,012	47,350	47,400	2,243	51,500	51,550	2,473	54,750	54,800	2,654	· · · · · · · · · · · · · · · · · · ·	,000	_,	
43,250 43,300	43,300 43,350	2,015 2,018	47,450	47,500	2,248	51,550	51,600	2,476	54,800	54,850	2,656	58,000	58,050	2,834	
43,300 43,350	43,400	2,018	47,500	47,550	2,251	51,600	51,650	2,479	54,850	54,900	2,659	58,050	58,100	2,837	
43,400	43,450	2,024	47,550	47,600	2,254	51,650	51,700	2,481	54,900	54,950	2,662	58,100	58,150	2,839	
43,450	43,500	2,026	47,600 47,650	47,650 47,700	2,257 2,259	51,700 51,750	51,750 51,800	2,484 2,487	54,950	55,000	2,665	58,150 58,200	58,200 58,250	2,842 2,845	
43,500 43,550	43,550 43,600	2,029 2,032	47,650	47,700 47,750	2,259	51,800	51,850	2,490	55,000	55,050	2,667	58,200	58,250 58,300	2,845 2,848	
43,600	43,650	2,035	47,750	47,800	2,265	51,850	51,900	2,493	55,050	55,100	2,670	58,300	58,350	2,851	
43,650	43,700	2,037	47,800	47,850	2,268	51,900	51,950	2,495	55,100	55,150	2,673	58,350	58,400	2,853	
43,700 43,750	43,750	2,040 2,043	47,850	47,900	2,271	51,950	52,000	2,498	55,150	55,200	2,676	58,400	58,450	2,856	
43,750 43,800	43,800 43,850	2,043 2,046	47,900 47,950	47,950 48,000	2,273 2,276	52,000	2,000 52,050	2,501	55,200 55,250	55,250 55,300	2,678 2,681	58,450 58,500	58,500 58,550	2,859 2,862	
43,850	43,900	2,049		48,000 3,000	2,210	52,000 52,050	52,050 52,100	2,501	55,250	55,300 55,350	2,681	58,500	58,550 58,600	2,862 2,864	
43,900	43,950	2,051	48,000	48,050	2,279	52,100	52,150	2,506	55,350	55,400	2,687	58,600	58,650	2,867	
43,950	44,000	2,054	48,050	48,100	2,282	52,150	52,200	2,509	55,400	55,450	2,690	58,650	58,700	2,870	
44,000	44,050	2,057	48,100	48,150	2,284	52,200	52,250	2,512	55,450	55,500	2,692	58,700	58,750	2,873	
44,000 44,050	44,050 44,100	2,057 2,060	48,150	48,200	2,287	52,250	52,300 52,350	2,515	55,500	55,550	2,695	58,750	58,800	2,876	
44,100	44,150	2,062	48,200	48,250	2,290	52,300 52,350	52,350 52,400	2,518 2,520	55,550 55,600	55,600 55,650	2,698 2,701	58,800 58,850	58,850 58,900	2,878 2,881	
44,150	44,200	2,065	48,250 48,300	48,300 48,350	2,293 2,296	52,400	52,400	2,520	55,650	55,700	2,701	58,900	58,900	2,884	
44,200	44,250	2,068	48,350	48,330	2,290	52,450	52,500	2,526	55,700	55,750	2,706	58,950	59,000	2,887	
44,250 44,300	44,300 44,350	2,071 2,074	48,400	48,450	2,301	52,500	52,550	2,529	55,750	55,800	2,709	59	,000		
44,300 44,350	44,350 44,400	2,074 2,076	48,450	48,500	2,304	52,550	52,600	2,531	55,800	55,850	2,712	59,000	59,050	2,889	
44,400	44,450	2,079	48,500	48,550	2,307	52,600 52,650	52,650 52,700	2,534 2,537	55,850 55,900	55,900 55,950	2,715 2,717	59,050	59,100	2,892	
44,450	44,500	2,082	48,550 48,600	48,600 48,650	2,309 2,312	52,650 52,700	52,700 52,750	2,537 2,540	55,900	55,950 56,000	2,717	59,100 59,150	59,150 59,200	2,895 2,898	
44,500	44,550	2,085	48,600	48,650 48,700	2,312	52,750	52,800	2,543		5,000	_,, _0	59,150	59,200 59,250	2,898	
44,550 44,600	44,600 44,650	2,087 2,090	48,700	48,750	2,318	52,800	52,850	2,545	56,000	56,050	2,723	59,250	59,300	2,903	
44,600 44,650	44,650 44,700	2,090 2,093	48,750	48,800	2,321	52,850	52,900	2,548	56,050	56,100	2,726	59,300	59,350	2,906	
44,700	44,750	2,095	48,800	48,850	2,323	52,900	52,950	2,551	56,100	56,150	2,728	59,350	59,400	2,909	
44,750	44,800	2,099	48,850	48,900	2,326	52,950	53,000	2,554	56,150 56,200	56,200 56,250	2,731 2,734	59,400	59,450 59,500	2,912	
44,800	44,850	2,101	48,900 48,950	48,950 49,000	2,329 2,332	53,000	<b>3,000</b> 53,050	2,556	56,200	56,250 56,300	2,734 2,737	59,450 59,500	59,500 59,550	2,914 2,917	
44,850 44,900	44,900	2,104 2,107		49,000	2,002	53,050	53,100	2,559	56,300	56,350	2,740	59,550	59,600	2,920	
44,900 44,950	44,950 45,000	2,107 2,110	49,000	49,050	2,334	53,100	53,150	2,562	56,350	56,400	2,742	59,600	59,650	2,923	
	5,000	_,	49,050	49,100	2,337	53,150	53,200	2,565	56,400	56,450	2,745	59,650	59,700	2,925	
45,000	45,050	2,112	49,100	49,150	2,340	53,200	53,250	2,567	56,450	56,500	2,748	59,700	59,750	2,928	
45,050	45,100	2,115	49,150	49,200	2,343	53,250 53,300	53,300 53,350	2,570 2,573	56,500 56,550	56,550 56,600	2,751 2,753	59,750 59,800	59,800 59,850	2,931 2,934	
45,100	45,150	2,118	49,200 49,250	49,250 49,300	2,345 2,348	53,300	53,350	2,573	56,600	56,650	2,755	59,800	59,850 59,900	2,934 2,937	
45,150	45,200	2,121	49,250 49,300	49,300 49,350	2,348 2,351	53,400	53,450	2,579	56,650	56,700	2,759	59,900	59,950	2,939	
45,200 45,250	45,250 45,300	2,123 2,126	49,350	49,300	2,351	53,450	53,500	2,581	56,700	56,750	2,762	59,950	60,000	2,942	
45,250 45,300	45,300 45,350	2,120	49,400	49,450	2,357										
45,350	45,400	2,132	49,450	49,500	2,359				o						
45,400	45,450	2,135	49,500	49,550	2,362					NCOME TAX					
45,450	45,500	2,137	49,550 49,600	49,600 49,650	2,365 2,368					0-01 or Line 4					
45,500 45,550	45,550 45,600	2,140 2,143	49,600	49,650 49,700	2,300 2,370		your tax	is: \$2,943	50 plus 6.6	0% (.066) for t	the portior	n over \$60,0	00.		
45,600	45,650	2,143	49,700	49,750	2,373	Examp	le								
45,650	45,700	2,148	49,750	49,800	2,376		ncome of \$67	751							
45,700	45,750	2,151	49,800	49,850	2,379										
45,750	45,800	2,154	49,850	49,900	2,382	Tax on \$60,000\$2,943.50									
45,800 45,850	45,850 45,900	2,157 2,160	49,900 49,950	49,950 50,000	2,384 2,387	Income over \$60,000									
45,850 45,900	45,900 45,950	2,160	· · · · · · · · · · · · · · · · · · ·	),000	2,001	Ta	x Rate over \$6	60,000		x0	66				
45,950	46,000	2,165	50,000	50,050	2,390	Ta	x on \$7 751					+ \$511.56	5		
	6,000	,	50,050	50,100	2,393	Total Tav	ψη,η Ο Γ					\$3 455 06	(Round to ¢	3 455 )	
46,000	46,050	2,168	50,100	50,150	2,395							ψ <del>0,</del> <del>-</del> 00.00		<u>, ,</u>	
46,050	46,100	2,171	50,150	50,200	2,398										
46,100	46,150	2,173	50,200	50,250	2,401	1									

# SPECIAL FUNDS

• DELAWARE'S NONGAME WILDLIFE, ENDANGERED SPECIES AND NATURAL AREAS PRESERVATION FUND: Helping Delaware face the challenges of managing and protecting native plants and animals, restoring wildlife habitat, and maintaining the natural beauty of the state. Please give a tax-deductible "Wild Giff" on Line 17A, Resident Schedule III.

• **BEAU BIDEN FOUNDATION:** The foundation believes that child abuse can be prevented through effectively educating adults and children, developing the next generation of child welfare professionals and strengthening child protection laws around the country. Please help by making a donation on line 17 B, Resident Schedule III. Please visit our website at www.beaubidenfoundation.org.

• EMERGENCY HOUSING ASSISTANCE FUND: The homeless population in Delaware continues to increase. Crisis situations such as unemployment, family conflicts, displacement, evictions, fire, or utility failures force people to seek emergency housing. You can help by making a contribution on Line 17C, Resident Schedule III.

• DELAWARE BREAST CANCER COALITION, INC.: Providing outreach, education and support services throughout Delaware and the surrounding communities to encourage the early detection and treatment of breast cancer. Your contribution on Line 17D, Resident Schedule III, will help the nearly 750 women facing breast cancer in Delaware each year.

• ORGAN AND TISSUE DONATION AWARENESS TRUST FUND: One organ and tissue donor can save or enhance the lives of 50 people. Make a contribution on Line 17E, Resident Schedule III to help increase the number of organ and tissue donors in Delaware. Register as an organ and tissue donor at <u>www.donatelife-de.org</u>.

• DELAWARE DIABETES EDUCATION FUND: Administered by the American Diabetes Association (ADA); our mission is to prevent and cure diabetes, and to improve the lives of those affected by diabetes. For more information, please call 1-800-DIABETES or visit <u>www.diabetes.org</u>. Help 85,000 Delawareans with diabetes by making a contribution on Line 17F, Resident Schedule III.

• DELAWARE VETERANS HOME FUND: Show your support by making a contribution on Line 17G, Resident Schedule III. Your tax contribution will assist the Delaware Commission of Veterans Affairs in maintaining a facility that provides much-needed services to our aging veteran population. Please honor our heroes with a Veterans Home contribution. Thank you for your support!

• DELAWARE NATIONAL GUARD AND RESERVE EMERGENCY ASSISTANCE FUND: Supporting members of the Delaware National Guard and members of other Reserve Components (Amy, Navy, Air Force, Marine Corps, Coast Guard). Please show your support by making a contribution on Line 17H, Resident Schedule III.

• DELAWARE JUVENILE DIABETES RESEARCH FOUNDATION INTERNATIONAL: The leading charitable funder and advocate for research on type 1 diabetes. JDRF is associated with major breakthroughs in type 1 diabetes research, such as the Artificial Pancreas, beta cell regeneration and the treatment of complications. Your tax-deductible donation to JDRF may be made on Line 17I, Resident Schedule III.

• DELAWARE CHAPTER OF THE NATIONAL MULTIPLE SCLEROSIS SOCIETY: Funding programs, services, and financial assistance needed by Delawareans with MS, plus important research into the cause of MS, the development of more effective treatments, and — eventually — the cure. Please help by making a contribution on Line 17J, Resident Schedule III.

• DELAWARE OVARIAN CANCER FOUNDATION FUND AT THE DELAWARE COMMUNITY FOUNDATION: Our mission is to increase awareness/education, to facilitate research for an early detection test, and to support women affected by ovarian cancer. Please show your support by making a contribution on Line 17K, Resident Schedule III.

• 21st CENTURY FUND FOR DELAWARE'S CHILDREN, INC.: Addressing the needs of Delaware's at-risk children under the age of 21 who are receiving services from state agencies or community organizations. Grants provide experiences to define strengths, improve self-esteem, and build hope for the future. Please help by contributing on Line 17L, Resident Schedule III.

• WHITE CLAY CREEK WILD AND SCENIC RIVER PRESERVATION FUND: Working to improve water quality; conserve open space, woodlands, wetlands, and geological features; protect rare native plant and animal species; aid in the preservation of cultural, historical and archaeological sites. Please help by making a contribution on Line 17M, Resident Schedule III.

• THE HOME OF THE BRAVE FOUNDATION, INC.: Established to furnish food, shelter and counseling to veterans of the Armed Forces of the USA without regard to sex, race, color, or creed and provide positive, supportive assistance to transition out of homelessness. Please help by contributing on Line 17N, Resident Schedule III. Visit <a href="http://www.homeofthebravefdn.org">www.homeofthebravefdn.org</a>.

• SENIOR TRUST FUND: Administered by the Director of the Division of Services for Aging and Adults with Physical Disabilities, to provide assistance and programs for seniors and support the aging services of community-based organizations. Please help by contributing on Line 17O, Resident Schedule III.

• DELAWARE VETERANS TRUST FUND: Provides financial assistance to eligible veterans, making a difference for veterans who need assistance with reintegration on their return home; or those with disabilities awaiting benefits; or even those who have met with a financial hardship. Show your support for veterans with a contribution on Line 17P, Resident Schedule III.

• **PROTECTING DELAWARE'S CHILDREN FUND:** Supports an annual public education campaign during Child Abuse Prevention and Awareness Month, to educate the public about the signs of child abuse and the duty to report. Your contribution on Line 17Q, Resident Schedule III will make certain that the public knows and understands their role in keeping children safe.

• FOOD BANK OF DELAWARE: Our Mission is to provide nutritious foods to Delawareans in need, and facilitate long-term solutions to the problems of hunger and poverty through community education and advocacy. You can help by making a contribution on Line 17R, Resident Schedule III.

• SUSSEX COUNTY HABITAT FOR HUMANITY: We are dedicated to eliminating substandard housing and homelessness, and to making adequate, affordable shelter a matter of conscience and action. Please help by contributing on Line 17S, Resident Schedule III. Visit <u>www.</u> sussexcountyhabitat.org/ for more information.

• CENTRAL DELAWARE HABITAT FOR HUMANITY: Working to transform lives and revitalize our Kent County communities by building and repairing quality homes in partnership with families in need. You can help by making a contribution on Line 17T, Resident Schedule III. Visit us online at <u>centraldelawarehabitat.org</u>.

• NEW CASTLE COUNTY HABITAT FOR HUMANITY: Building affordable housing in Delaware since 1986, Habitat for Humanity of New Castle County brings people together to build homes, communities and hope. For more information, visit <u>habitatncc.org</u>. Use Line 17U of Resident Schedule III to make a contribution.