

Annual Threshold Updates as Required by Delaware Law

USE OF CERTIFIED MAIL

Updated Title 30 Section	Description	CY 17 Threshold	CY 18 Threshold	CY 19 Threshold	CY 20 Threshold	CY 21 Threshold
521(c)	Amount over which a notice of proposed assessment must be sent via certified mail.	\$1,000	\$1,020	\$1,050	\$1,060	\$1,070
552(b)	Amount over which bills must be sent via certified mail.	\$1,000	\$1,020	\$1,050	\$1,060	\$1,070

WITHHOLDING FILING THRESHOLDS

Updated Title 30 Section	Description	CY 17 Threshold	CY 18 Threshold	CY 19 Threshold	CY 20 Threshold	CY 21 Threshold
1154(a)	Amount of withholding in annual lookback period under which quarterly filings are specified.	\$4,500	\$4,570	\$4,700	\$4,780	\$4,810
1154(a)	Amount of withholding in annual lookback period between which monthly filings are specified.	\$4,500 & \$25,000	\$4,570 & \$25,410	\$4,700 & \$26,140	\$4,780 & \$26,570	\$4,810 & \$26,740
1154(a)	Amount of withholding in annual lookback period over which 8th-monthly filings are specified.	\$25,000	\$25,410	\$26,140	\$26,570	\$26,740

BUSINESS TAX CREDITS

Updated Title 30 Section	Description	CY 17 Threshold	CY 18 Threshold	CY 19 Threshold*	CY 20 Threshold	CY 21 Threshold
2081(20)	Salary threshold for eligible jobs under the New Economy Jobs tax credit.	\$118,000	\$121,000	\$117,310	\$119,240	\$120,010

* Calculation amended by 82 Del. Laws, c. 101 §1.

CORPORATE INCOME TAX

Updated Title 30 Section	Description	CY 17 Threshold	CY 18 Threshold	CY 19 Threshold	CY 20 Threshold	CY 21 Threshold
1905(5)	Level of aggregate gross receipts under which a corporation may make four tentative payments in equal installments of 25%	\$20,000,000 in total receipts for any 2 of the 3 taxable years immediately preceding	\$20,329,000 in total receipts for any 2 of the 3 taxable years immediately preceding	\$20,910,000 in total receipts for any 2 of the 3 taxable years immediately preceding	\$21,255,000 in total receipts for any 2 of the 3 taxable years immediately preceding	\$21,392,000 in total receipts for any 2 of the 3 taxable years immediately preceding
535(c)(5)	Level under which Safe Harbor for underpayment of tax applies	\$20,000,000 in total receipts for any 2 of the 3 taxable years immediately preceding	\$20,329,000 in total receipts for any 2 of the 3 taxable years immediately preceding	\$20,910,000 in total receipts for any 2 of the 3 taxable years immediately preceding	\$21,255,000 in total receipts for any 2 of the 3 taxable years immediately preceding	\$21,392,000 in total receipts for any 2 of the 3 taxable years immediately preceding
2070(a)(2)	Level under which enhanced R&D credit for small businesses applies	Average annual gross receipts, per § 41(c)(1)(B) of the IRC, not in excess of \$20,000,000	Average annual gross receipts, per § 41(c)(1)(B) of the IRC, not in excess of \$20,329,000	Average annual gross receipts, per § 41(c)(1)(B) of the IRC, not in excess of \$20,910,000	Average annual gross receipts, per § 41(c)(1)(B) of the IRC, not in excess of \$21,255,000	Average annual gross receipts, per § 41(c)(1)(B) of the IRC, not in excess of \$21,392,000

GROSS RECEIPT TAX FILING THRESHOLDS

Updated Title 30 Section	Level of taxable gross receipts in lookback period delineating quarterly from monthly filers for:	CY 17 Threshold	CY 18 Threshold	CY 19 Threshold	CY 20 Threshold	CY 21 Threshold
2301(d)(2)	Professionals / Services	\$1,500,000	\$1,525,000	\$1,568,000	\$1,594,000	\$1,604,000
2502(c)(2)	Contractors	\$1,500,000	\$1,525,000	\$1,568,000	\$1,594,000	\$1,604,000
2702(b)(3)	Manufacturer	\$1,500,000	\$1,525,000	\$1,568,000	\$1,594,000	\$1,604,000
2703(c)(2)	Automobile Manufacturer	\$1,500,000	\$1,525,000	\$1,568,000	\$1,594,000	\$1,604,000
2902(c)(2)	Wholesaler	\$1,500,000	\$1,525,000	\$1,568,000	\$1,594,000	\$1,604,000
2903(c)(2)	Food Processor	\$1,500,000	\$1,525,000	\$1,568,000	\$1,594,000	\$1,604,000
2904(c)(2)	Commercial Feed Dealer	\$3,000,000	\$3,049,000	\$3,137,000	\$3,188,000	\$3,209,000
2905(b)(2)	Retailer	\$1,500,000	\$1,525,000	\$1,568,000	\$1,594,000	\$1,604,000
2609(c)(2)	Restaurant Retailer	\$1,500,000	\$1,525,000	\$1,568,000	\$1,594,000	\$1,604,000
2907(c)(2)	Farm Machinery Dealers	\$3,000,000	\$3,049,000	\$3,137,000	\$3,188,000	\$3,209,000
2908(c)(2)	Grocery Supermarket Retailers	\$1,500,000	\$1,525,000	\$1,568,000	\$1,594,000	\$1,604,000