



FORM WTH-TAX WITHHOLDING TAX RETURN



INSTRUCTIONS

GENERAL INSTRUCTIONS



You must file this form with us even if you are using a payroll service to file your taxes

SPECIFIC INSTRUCTIONS

PLEASE NOTE



No credit or refund will be made to any employer if the employer deducted Delaware Income Tax from its employees' paychecks. In such case, the employee must file a Delaware personal income tax return to claim the over-withheld income taxes.

FILING RETURNS

Use this form if you are required to file and pay your Delaware Withholding Tax for the current year on a QUARTERLY basis. Quarterly returns are due on the last business day of the month following the close of the quarter.

MANDATORY ELECTRONIC FUNDS TRANSFER PROGRAM (EFT)

If you were required by the Internal Revenue Code to deposit Federal Employment taxes by Electronic Funds Transfer for the current year, then you are required to file electronically for Delaware. The EFT Program allows you to file your returns electronically by the use of an ACH Credit or ACH Debit. Contact our EFT Department at (302) 577-8231 for more information and an authorization agreement or download the form on our website: revenue.delaware.gov.

QUARTERLY FILERS

1. Enter your current Taxpayer ID.
2. From the list provided, choose the date that corresponds with the last day of the tax period for which you are remitting this withholding statement. Your Due Date will automatically appear in the Due on or Before box.
3. Enter your current business name and mailing address in the space marked Business Name and Mailing Address.
4. Check the Request for Change Box if you have changes to your Delaware Division of Revenue account information and are remitting a Request for Change form with this return.
5. Enter on Line 1 the total amount of Delaware income taxes withheld from wages and other remuneration during the month.
6. Enter the amount of tax you are remitting with this return on Line 2.
 - If this amount is different from Line 1, indicate the tax period end that you are adjusting in the space provided and write an explanation on the back of the return.
 - If you underpaid tax on a previous return, add that amount to Line 1 and remit the entire amount with this return.
 - If you overpaid on a previous return, deduct that amount from Line 1 and remit the net amount with this return
7. Enter your e-mail address, telephone number and today's date. Sign the return and send with payment in full (if applicable) to:

MAIL COMPLETED FORM WITH
REMITTANCE PAYABLE TO:



Delaware Division of Revenue
PO Box 830
Wilmington, DE 19899-0830