

Threshold Adjustment Factor

§ 515 Filing frequency and tax computation thresholds.

$$\frac{\text{CPI Current Year}}{\text{CPI June 2016}} = \frac{305.109}{241.018} = 1.266$$

Code Section § 515 (c)(1)	Applies to Title 30	Unadjusted Threshold	Threshold Adjustment Factor	Rounded to Nearest	Applicable Threshold
a	521(c)	\$1,000	1.266	\$10	\$1,270
b	552(b)	\$1,000	1.266	\$10	\$1,270
c	1154(a)	\$4,500	1.266	\$10	\$5,700
c	1154(a)	\$25,000	1.266	\$10	\$31,650
d	1905(5)	\$20,000,000	1.266	\$1,000	\$25,318,000
e	2070(a)(2)	\$20,000,000	1.266	\$1,000	\$25,318,000
f	2081(20)	\$112,200	1.266	\$10	\$142,040
g	2301(d)(2)	\$1,500,000	1.266	\$1,000	\$1,899,000
h	2502(c)(2)	\$1,500,000	1.266	\$1,000	\$1,899,000
i	2702(b)(3)	\$1,500,000	1.266	\$1,000	\$1,899,000
j	2703(c)(2)	\$1,500,000	1.266	\$1,000	\$1,899,000
k	2902(c)(2)	\$1,500,000	1.266	\$1,000	\$1,899,000
l	2903(c)(2)	\$1,500,000	1.266	\$1,000	\$1,899,000
m	2904(c)(2)	\$3,000,000	1.266	\$1,000	\$3,798,000
n	2905(b)(2)	\$1,500,000	1.266	\$1,000	\$1,899,000
o	2609(c)(2)	\$1,500,000	1.266	\$1,000	\$1,899,000
p	2907(c)(2)	\$3,000,000	1.266	\$1,000	\$3,798,000
q	2908(c)(2)	\$1,500,000	1.266	\$1,000	\$1,899,000

Annual Threshold Updates as Required by Delaware Law

USE OF CERTIFIED MAIL

Updated Title 30 Section	Description	CY 20 Threshold	CY 21 Threshold	CY 22 Threshold	CY 23 Threshold	CY 24 Threshold
521(c)	Amount over which a notice of proposed assessment must be sent via certified mail.	\$1,060	\$1,070	\$1,130	\$1,230	\$1,270
552(b)	Amount over which bills must be sent via certified mail.	\$1,060	\$1,070	\$1,130	\$1,230	\$1,270

WITHHOLDING FILING THRESHOLDS

Updated Title 30 Section	Description	CY 20 Threshold	CY 21 Threshold	CY 22 Threshold	CY 23 Threshold	CY 24 Threshold
1154(a)	Amount of withholding in annual lookback period under which quarterly filings are specified.	\$4,780	\$4,810	\$5,070	\$5,530	\$5,700
1154(a)	Amount of withholding in annual lookback period between which monthly filings are specified.	\$4,780 & \$26,570	\$4,810 & \$26,740	\$5,070 & \$28,180	\$5,530 & \$30,740	\$5,700 & \$31,650
1154(a)	Amount of withholding in annual lookback period over which 8th-monthly filings are specified.	\$26,570	\$26,740	\$28,180	\$30,740	\$31,650

BUSINESS TAX CREDITS

Updated Title 30 Section	Description	CY 20 Threshold	CY 21 Threshold	CY 22 Threshold	CY 23 Threshold	CY 24 Threshold
2081(20)	Salary threshold for eligible jobs under the New Economy Jobs tax credit.	\$119,240	\$120,010	\$126,480	\$137,940	\$142,040

CORPORATE INCOME TAX

Updated Title 30 Section	Description	CY 20 Threshold	CY 21 Threshold	CY 22 Threshold	CY 23 Threshold	CY 24 Threshold
1905(5)	Level of aggregate gross receipts under which a corporation may make four tentative payments in equal installments of 25%	\$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	\$22,546,000 in total receipts for any 2 of the 3 taxable years immediately preceding	\$24,588,000 in total receipts for any 2 of the 3 taxable years immediately preceding	\$25,318,000 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	\$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	\$22,546,000 in total receipts for any 2 of the 3 taxable years immediately preceding	\$24,588,000 in total receipts for any 2 of the 3 taxable years immediately preceding	\$25,318,000 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 \$21,255,000	Average annual gross receipts, per § 41(c)(1)(B) of the IRC, not in excess of \$21,392,000	Average annual gross receipts, per § 41(c)(1)(B) of the IRC, not in excess of \$22,546,000	Average annual gross receipts, per § 41(c)(1)(B) of the IRC, not in excess of \$24,588,000	Average annual gross receipts, per § 41(c)(1)(B) of the IRC, not in excess of \$25,318,000

GROSS RECEIPT TAX FILING THRESHOLDS

Updated Title 30 Section	Level of taxable gross receipts in lookback period delineating quarterly from monthly filers for:	CY 20 Threshold	CY 21 Threshold	CY 22 Threshold	CY 23 Threshold	CY 24 Threshold
2301(d)(2)	Professionals / Services	\$1,594,000	\$1,604,000	\$1,691,000	\$1,844,000	\$1,899,000
2502(c)(2)	Contractors	\$1,594,000	\$1,604,000	\$1,691,000	\$1,844,000	\$1,899,000
2702(b)(3)	Manufacturer	\$1,594,000	\$1,604,000	\$1,691,000	\$1,844,000	\$1,899,000
2703(c)(2)	Automobile Manufacturer	\$1,594,000	\$1,604,000	\$1,691,000	\$1,844,000	\$1,899,000
2902(c)(2)	Wholesaler	\$1,594,000	\$1,604,000	\$1,691,000	\$1,844,000	\$1,899,000
2903(c)(2)	Food Processor	\$1,594,000	\$1,604,000	\$1,691,000	\$1,844,000	\$1,899,000
2904(c)(2)	Commercial Feed Dealer	\$3,188,000	\$3,209,000	\$3,382,000	\$3,688,000	\$3,798,000
2905(b)(2)	Retailer	\$1,594,000	\$1,604,000	\$1,691,000	\$1,844,000	\$1,899,000
2609(c)(2)	Restaurant Retailer	\$1,594,000	\$1,604,000	\$1,691,000	\$1,844,000	\$1,899,000
2907(c)(2)	Farm Machinery Dealers	\$3,188,000	\$3,209,000	\$3,382,000	\$3,688,000	\$3,798,000
2908(c)(2)	Grocery Supermarket Retailers	\$1,594,000	\$1,604,000	\$1,691,000	\$1,844,000	\$1,899,000