

DELAWARE  
FORM IRA

Tax Year  
**2012**

**SPECIAL TAX COMPUTATION  
INDIVIDUAL RETIREMENT ACCOUNT DISTRIBUTION**

|   |                 |                     |                                 |
|---|-----------------|---------------------|---------------------------------|
| LAST NAME(S) AS SHOWN ON RETURN                       | YOUR FIRST NAME | SPOUSE'S FIRST NAME | YOUR SOCIAL SECURITY NUMBER     |
| PRESENT HOME ADDRESS (STREET, CITY, STATE & ZIP CODE) |                 |                     | SPOUSE'S SOCIAL SECURITY NUMBER |

|  | Column A<br>(Spouse if filing status 4 only) | Column B<br>(All other filing statuses) |    |
|--|--|---|----|
| 1. Enter total IRA contributions allowed as a deduction for federal purposes, but disallowed for Delaware purposes for all taxable years.....                    |  |   | 1  |
| 2. Enter total IRA contributions allowed as a deduction for federal purposes for all taxable years.....  |  |   | 2  |
| 3. Enter total distributions of principle in all years for which a FORM IRA has not been (and will not be) filed.....  |  |   | 3  |
| 4. Subtract Line 3 from Line 2 and enter the difference here. If Line 3 is greater than Line 2, enter "0" here and on Line 9 of this form .....                  |  |   | 4  |
| 5. Enter total IRA distribution from Box 2 of Form 1099 pertaining to this distribution.....   |  |   | 5  |
| 6. Divide Line 1 by Line 4. Round to the nearest tenth of a percent. (For example .7526 to .753). If greater than 1.0, enter 1.....                              |  |   | 6  |
| 7. Multiply Line 5 by Line 6.....  |  |   | 7  |
| 8. Add all distributions excluded in prior years where a Form IRA has been filed. (Total of Lines 10 on all prior year Forms IRA).....                           |  |   | 8  |
| 9. Subtract Line 8 from Line 1, and enter here (but not less than 0).....  |  |   | 9  |
| 10. Enter the lesser of Line 7 or Line 9. (This is the portion of IRA distribution to be excluded from Delaware Taxable Income).....                             |  |   | 10 |
| 11. Enter Delaware Taxable Income from Form 200-01, Line 5 or Form 200-02, Line 41.....  |  |   | 11 |
| 12. Subtract Line 10 from Line 11. This is your Delaware Adjusted Taxable Income.....  |  |   | 12 |
| 13. Compute your adjusted Delaware tax liability using the tax table if Line 12 is under \$60,000., or the tax rate schedule if Line 12 is \$60,000 or over..... |  |   | 13 |
| 14. Enter the Delaware tax liability from Form 200-01, Line 8 or Form 200-02, Line 42.....   |  |   | 14 |
| 15. Subtract Line 13 from Line 14. This is your overpayment.....   |  |   | 15 |
| 16. Add Line 15, Columns A and B. This is the amount to be refunded.....   |  |   | 16 |

*Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and believe it is true, correct and complete. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.*

X

\_\_\_\_\_  
Your Signature Date

\_\_\_\_\_  
Spouse's Signature (if filing joint) Date

Home Phone \_\_\_\_\_ Business Phone \_\_\_\_\_

\_\_\_\_\_  
Signature of Paid Preparer Date

\_\_\_\_\_  
Preparer Phone number Emp. ID. Or Soc. Sec. No.

\_\_\_\_\_  
Preparer Address (Street, City, State & Zip Code)

Mail completed form to: Division of Revenue, P.O. Box 508, Wilmington, Delaware 19899-0508

