

DO NOT WRITE OR STAPLE IN THIS AREA

**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

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PRESENT HOME ADDRESS

SPOUSE'S SOCIAL SECURITY NUMBER

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CITY

STATE

ZIP CODE

Column A

(Spouse if filing status 4 only)

Column B

(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..... | <input type="text"/> | <input type="text"/> | 1 |
| 2. Enter total IRA contributions allowed as a deduction for federal purposes for all taxable years..... | <input type="text"/> | <input type="text"/> | 2 |
| 3. Enter total distributions of principle in all years for which a FORM IRA has not been (and will not be) filed..... | <input type="text"/> | <input type="text"/> | 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 | <input type="text"/> | <input type="text"/> | 4 |
| 5. Enter total IRA distribution from Box 2 of Form 1099 pertaining to this distribution..... | <input type="text"/> | <input type="text"/> | 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..... | <input type="text"/> | <input type="text"/> | 6 |
| 7. Multiply Line 5 by Line 6..... | <input type="text"/> | <input type="text"/> | 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)..... | <input type="text"/> | <input type="text"/> | 8 |
| 9. Subtract Line 8 from Line 1, and enter here (but not less than 0)..... | <input type="text"/> | <input type="text"/> | 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)..... | <input type="text"/> | <input type="text"/> | 10 |
| 11. Enter Delaware Taxable Income from Form 200-01, Line 5 or Form 200-02, Line 41..... | <input type="text"/> | <input type="text"/> | 11 |
| 12. Subtract Line 10 from Line 11. This is your Delaware Adjusted Taxable Income..... | <input type="text"/> | <input type="text"/> | 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..... | <input type="text"/> | <input type="text"/> | 13 |
| 14. Enter the Delaware tax liability from Form 200-01, Line 8 or Form 200-02, Line 42..... | <input type="text"/> | <input type="text"/> | 14 |
| 15. Subtract Line 13 from Line 14. This is your overpayment..... | <input type="text"/> | <input type="text"/> | 15 |
| 16. Add Line 15, Columns A and B. This is the amount to be refunded..... | <input type="text"/> | <input type="text"/> | 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.

Your Signature		Date	Signature of Paid Preparer		Date
Spouse's Signature (if filing joint or combined return)		Date	Address		
Home Phone	Business Phone	City		State	Zip
E-Mail Address		EIN, SSN OR PTIN	Business Phone	E-Mail Address	

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

