

**2014                      DELAWARE                      2014**  
**Non-Resident Individual Income Tax Return**

Complete your federal tax return before preparing your state return!

This booklet contains your 2014 State of Delaware individual income tax forms and instructions. The changes are listed below, so please read the instructions carefully to determine how they apply to you.

- For tax years beginning after December 31, 2014, the tax rate on income in excess of \$60,000 is taxed at 6.6%.
- A new contribution checkoff has been added to the tax return: Protecting Delaware's Children Fund. For details regarding these special funds and other checkoffs, please see Page 13.
- The Delaware Division of Revenue accepts online payments for personal income tax (estimated, final, extensions and balance dues), gross receipts, withholding and licensing. Revenue accepts American Express, Discover, MasterCard and VISA for credit payments up to \$2,500. We also accept direct debit payments (without dollar limitation) from a checking or savings account. Funds cannot come from an account outside the United States.
- Those claiming a credit on Line 44 of the Delaware return for taxes paid to **more than one State** must complete Schedule I, listing the name of each State and the net tax liability, plus include a copy of the other state return(s).

**Refund Inquiry:** You can check the status of your refund by calling (866) 276-2353 (toll free) or by visiting [www.revenue.delaware.gov](http://www.revenue.delaware.gov). Select "Check the Status of Your Refund." You will need your SSN and the requested 'Net Refund' amount to complete your inquiry.

**Reminder:** You will receive a 1099G from the State if last year you a) itemized deductions on your federal return and b) received a Delaware refund, requested a carryover, contributed to one of the Special Funds OR had your refund intercepted.

**For a lightning-fast Delaware refund, submit your return electronically. Advantages:**

- Refunds as quick as 5 days, **if additional documentation is not required**
- Direct deposit into checking or savings account, if to a U.S. bank account.
- Convenient, fast, easy and electronic receipt verification.

For more information regarding electronic and online filing options, visit [www.revenue.delaware.gov](http://www.revenue.delaware.gov).



**NOTE: The average refund time for paper returns and returns requiring support documentation is 4 to 6 weeks.**

Patrick T. Carter  
Director of Revenue

		Index			
Topic	Page	Topic	Page	Topic	Page
Additional Standard Deduction.....	<b>39</b> 10	Filing Status.....	10	Persons 60 or Over or Disabled...	<b>29</b> 8
Address Change.....	12	Itemized Deductions.....	8	Steps for Preparing your Return.....	2
Amended Returns.....	3	Line-by-Line Instructions.....	5	U.S. Obligations.....	<b>22</b> 7
Armed Forces, Members of.....	4	Name, Address and SSN.....	9	What Documents to Attach.....	3
Deceased or Disabled Persons.....	2	Penalties and Interest.....	5	What Form to File.....	2
Erroneous Delaware Withholding.....	2	Pension Exclusion.....	<b>23</b> 7	When to File.....	3
Estimated Tax, Requirement of Filing...	4	Personal Credits.....	10	Who is a Resident.....	2
Extension of Time to File.....	3	Persons 60 or Over Checklist.....	3	Who Must file.....	2

PRRST STD  
U.S. POSTAGE  
PAID  
PERMIT NO. 12  
WILMINGTON, DE

FROM  
DIVISION OF REVENUE  
STATE OF DELAWARE  
P.O. BOX 508  
WILMINGTON, DE 19899-0508  
ADDRESS SERVICES REQUESTED

# Form 200-02 NR

## NON-RESIDENT INDIVIDUAL INCOME TAX RETURN

## GENERAL INSTRUCTIONS

### Who Must File

1. **Non-Residents** – File a tax return if you have any gross income during the tax year from sources in Delaware. **NOTE: A Non-resident of Delaware who works in Delaware and who has entered into a Civil Union or Same Sex Marriage in another state that is recognized as a civil union in Delaware under 13 Del C. §213, would be taxed as if the taxpayer were a nonresident married spouse who worked in Delaware.**

**Conversely, a Resident of Delaware who has entered into a Civil Union in Delaware and becomes a Non-Resident but works in Delaware, would be taxed as if the taxpayer were a non-resident married spouse who worked in Delaware, irrespective of whether the State where they are no domiciled recognizes Civil Unions or Same Sex Marriages.**

2. **Part-Year Residents** – must file a Delaware tax return if:
  - While a resident of Delaware, you had income from any sources, **or**
  - As a non-resident of Delaware, you had income from a Delaware source.

**Part-Year Residents may elect to file either a resident or non-resident return. You may wish to prepare both a resident and non-resident return. File only the return which is more advantageous for you.**

Part-Year Residents electing to file a resident return – This option may be advantageous if, during the period of non-residency, you had no income from sources in other states and/or your only income was from Delaware. Report all income from Delaware and from all other sources on Form 200-01.

Part-Year Residents electing to file a non-resident return – This option may be advantageous if, during the period of non-residency, you had any income from other states or sources outside of Delaware. Report all income from your Federal return in Column 1 and all Delaware Source income in Column 2 of Form 200-02. To determine your Delaware tax, your modified Delaware source income will be divided by your Federal modified income to compute a proration decimal. Your tax liability and personal credits will then be prorated accordingly, based on the proration decimal.

**NOTE: Volunteer Firefighter, Child Care and Earned Income Tax Credits cannot be taken on the non-resident return (Form 200-02).**

**NOTE: Individuals who have been residents of Delaware for the entire year may not use the non-resident Form 200-02 NR. You must file on Form 200-01.**

3. **Erroneous Delaware Withholding** – Non-Resident employees file a non-resident return to receive a refund of erroneously withheld Delaware income taxes if you did not live or work in the State at any time during the taxable year. You must attach to your Delaware return certification from your employer that:
  - a. You did not work in Delaware during any part of the taxable year,
  - b. Your employer erroneously withheld Delaware income taxes, and
  - c. Your employer has not and will not file a Claim for Refund of such erroneous withholdings.

**Severance Pay Note: Non-residents receiving severance pay should see Schedule W–Apportionment worksheet for instructions.**

### What Form to File

	200-01 R	200-02 NR
Full-year residents	√	
Part-year residents	√ or...	√
Non-residents		√

### Who is a Resident

A resident is an individual who either:

- Is domiciled in this State for any part of the taxable year; or
- Maintains a place of abode in this State and spends more than 183 days of the taxable year in this State.

A domicile is the place an individual intends to be his permanent home; a place to which he intends to return whenever he may be absent. An individual can have only one domicile. A domicile, once established, continues until the individual moves to a new location and exhibits a bona fide intention of making it his or her permanent home.

**Full-Time Students** with a legal residence in another state remain legal residents of that state unless they exhibit intentions to make Delaware their permanent residence.

**NOTE\*: Foreign Travelers** – If you were out of the United States States for at least 495 days in the last 18 consecutive months and (at the same time) you did not maintain a permanent place of abode in this State at which you, your spouse, your children or your parents were present for more than 45 days, you are not considered a resident of this State.

\*The above NOTE does not apply to members of the Armed Forces, employees of the United States, its agencies, or instrumentalities.

### Minors – Disabled – Deceased

If an individual is unable to file a return because he is a minor or is disabled, the return shall be filed by his authorized agent, guardian, fiduciary or the person charged with the care of the person or property of such individual. See federal instructions for authorized signature. If an individual is deceased, his final return shall be filed by his executor, administrator or other person responsible for the property of the decedent. Please see Deceased on Page 9 for further instructions on deceased taxpayers.

### Steps for Preparing Your Return

#### Step 1

Have your federal income tax return and any other state return(s) (part-year residents) completed. They will be used in preparing your Delaware return. **NOTE:** If you entered into a Civil Union, you should have two federal returns completed. 1) A federal income tax return that you will fill out and submit to the IRS using a single or head of household filing status. We call this your actual federal return. 2) Complete the second federal return **as if** you are filing jointly or married/civil union and filing separate forms. Use the information you calculate on the **Proforma** or **as if** federal return to complete your Delaware Income Tax return. Don't submit the **Proforma** return to the IRS, but include it with your DE return.

#### Step 2

Fill in the top boxes on the front of the form (name, address, filing status). Refer to the instructions starting on Page 9 of this booklet for more details.

#### Step 3

After completing the top part of the front, turn the form over and begin filling out the back of the form; then complete the front. Use the Line-by-Line instructions provided, beginning on Page 5.

#### Step 4

When you are finished, attach the appropriate documents to your Delaware return. See "What Documents to Attach" on Page 3.

#### Step 5

**Sign, date, enter your phone number, and send Form 200-02, along with all required attachments to the applicable address listed on page 3.** If the return is prepared by a paid preparer, the paid preparer must also sign the return.

Address to:

**State of Delaware  
Division of Revenue**

If <b>Enclosing Payment w/Balance Due</b> (from Line 58) use:	P.O. Box 508 Wilmington, DE 19899-508
If <b>Refund Due</b> on Line 59 use:	P.O. Box 8710 Wilmington, DE 19899-8710
<b>All Other Returns:</b>	P.O. Box 8711 Wilmington, DE 19899-8711

If necessary, please call our Wilmington office to discuss payment difficulties. Our representatives are available from 8:00 AM to 4:30 PM, Monday through Friday to explain the payment options available.

New Castle County: 577-8208

Kent and Sussex County: 1-800-292-7826

Outside Delaware: 1-302-577-8208

**NOTES:**

- The return is not complete unless it is signed and dated.
- If filing a joint return, both spouses must sign the return.
- In order to aid in timely processing of your return, please include a telephone number where you can be reached during normal working hours.
- Each preparer is responsible for including in the return all relevant items about which he has information.
- **Separate filers MUST submit their returns in separate envelopes. When doing this, DO NOT include duplicate copies of a spouse's return.**

**What Documents to Attach**

Attach the following documents to your Delaware return:

1. **DE Schedule I and III, if completed.**
2. W-2 Form(s) issued by your employer and all 1099R Forms to take credit for Delaware tax withheld.
3. A copy of Federal 1040 or 1040A, Page 1 and 2 or Federal 1040EZ, Page 1, if you claim any federal adjustments to Delaware Source Income.
4. A copy of all federal schedules you are required to file with your federal return (for example, Schedule A, B, C, D, etc.).
5. If you claim a deduction on Schedule A, Line 21 for unreimbursed employee expenses, you must attach a copy of Federal Form 2106 or 2106EZ.
6. A signed copy of other state's income tax return(s), if you claim credit for taxes paid to another state. Do not use the amount from your W-2 form(s).
7. A copy of Form 1100S, Schedule A-1, if you take a credit for taxes paid by an S corporation.
8. A copy of Form DE2210, pages 1 and 2, **if you completed Part 3 of the DE2210 or if the calculated Estimated Tax Penalty is greater than zero.**
9. A copy of Form 700, Delaware Income Tax Credit Schedule and Form 1801AC and/or Form 2001AC, if applicable. See Pages 11 and 12 for a description of the Form 700 credits.
10. A Copy of Delaware Schedule W Apportionment Worksheet, if applicable. You must include pages 1 and 2.
11. A copy of Form 5403, Real Estate Tax Return, if you declared and paid estimated taxes on any real estate owned in Delaware.
12. A copy of your Proforma federal tax return, if you entered into a civil union in 2014.

**NOTE: Failure to attach the above required documentation may unnecessarily delay the processing of your return.**

**When to File**

**Individual income tax returns are due on or before April 30, 2015, for all taxpayers filing on a calendar year basis.** All others must file by the thirtieth day of the fourth month following the close of their taxable year.

**Extension of Time to File a Return**

**CAUTION:**

**THERE IS NO EXTENSION OF TIME FOR PAYMENT OF TAX**  
An extension of time to file your tax return is granted when the Application for Automatic Extension (Form 1027) includes a payment for the amount of any tax reasonably estimated to be due. Interest accrues on any unpaid tax at a rate of ½% per month, or fraction of a month, from the return's original due date until paid.

**If an extension is not filed and if there is a balance due when the return is filed, a penalty will be charged for filing the return late. If you have doubt as to whether the final return will show a balance due, file Form 1027 for an extension.**

**To extend your due date** for submitting your completed income tax return (from April 30, 2015 to October 15, 2015), submit the following to the Division of Revenue no later than April 30, 2015:

1. Your payment of any balance of tax liability estimated to be due for the year 2014 **AND**
2. The completed copy of Form 1027.

**The application for an automatic extension, Form 1027, may be filed on-line at our website at [www.revenue.delaware.gov](http://www.revenue.delaware.gov). If you owe tax with your extension for 2014 and file on-line, you may use a direct debit from your checking or savings account or pay by credit card.** If you are paying by direct debit you may specify a later payment date, up to the due date. Payments by direct debit must not come from an account outside the U.S. and may be made in any amount without dollar limitation. Payments up to \$2,500 can be made by credit card. If you choose not to file online, a blank copy of Form 1027 is available from the Division of Revenue or from our website above.

**Blanket requests for extensions will not be granted. You must submit a separate application for each return.**

To extend your due date **beyond October 15, 2015**, file with the Delaware Division of Revenue a copy of your approved Federal Extension on or before the expiration of the extension granted on Form 1027. The approved federal extension will extend the due date of your Delaware return to the same date as your federal extension due date. It must be attached to your Delaware return.

**Amended Returns**

**If any changes made to your federal return affect your state income tax liability, you are required to report the change to the Delaware Division of Revenue within ninety (90) days after the final determination of such a change and indicate your agreement with the determination or the grounds of your disagreement.** Use Form 200-02-X to change an income tax return you have already filed, and attach a copy of any federal adjustments.

**Persons 60 or Over Checklist**

**If you were 60 years of age or older on 12/31, please review the following items before filing your return:**

You may be eligible for the pension exclusion.	Line 23, Page 7
Social security and Railroad retirement benefits are excluded from Delaware taxable income.	Line 26, Page 8
You may be eligible for an exclusion if your earned income was less than \$2,500.	Line 29, Page 8
You are entitled to an additional personal credit of \$110.	Line 43b, Page 11
If you were 65 years of age or older on 12/31, you are eligible for an additional standard deduction of \$2,500, if you did not itemize.	Line 39, Page 10



## Members of Armed Forces

While you are stationed in Delaware:

- Your military pay is subject to Delaware state income tax **only if Delaware is your state of legal residence.**
- Other income earned in Delaware, (that is, income other than military salary), is subject to income tax in Delaware AND in your state of legal residence, if it is other than Delaware.

### NOTE TO NON-RESIDENT U.S. MILITARY PERSONNEL STATIONED IN DELAWARE:

**If you have other income from Delaware sources and file a Delaware Form 200-02NR, you can exclude on Line 16, Column 1 of the Delaware Non-Resident Income Tax Return the amount of your military compensation in accordance with the Service Members Civil Relief Act.**

**All non-resident military members MUST include all income (even military) in Column 1, Line 1 to Line 14, and subtract their military income in Column 1, Line 16. Column 2 is reserved for Delaware Source Income only. Please see the example below and on Page 6 for further instructions.**

- You do NOT need to file a Delaware return if:
  - a. You are receiving only military active duty income, AND
  - b. You are a legal resident of another state.

Members of the Armed Forces			
Are you a Legal Resident of Delaware?	Delaware Filing Required		
	Military Active Duty Income	Other Income Earned in DE	Other Income Earned in Other States
YES	YES*	YES*	YES*
NO	NO	YES*	NO
*Whether you are stationed in Delaware or not.			

**Your state of legal residence** is the same as it was when you entered the Armed Forces unless you voluntarily changed it while in the Armed Forces. For example, if you were a legal resident of Delaware when you entered the Armed Forces, you remain a legal resident of Delaware for Delaware state income tax purposes unless you voluntarily abandoned your Delaware residency and established a new legal domicile in another state.

**If you change your legal residence**, in the year you change, you are a part-year resident of both states. A change in legal residence is documented by filing DD Form 2058 and DD Form 2058-1 with your military personnel office.

**The following examples illustrate this:**

1. Airman John Green, who is a legal resident of Delaware (domiciled in Delaware), was ordered to duty in, and moved his family to, New Jersey. The family has no income other than Green's military pay. Airman Green will file a federal and Delaware Resident tax return only. A New Jersey state tax return is not required.
2. Sergeant Paul Smith, whose domicile is Ohio and to which he is liable for income taxes, has been on active duty in Delaware for 12 months. Sergeant Smith is single and has non-military income from Delaware. Sergeant Smith will file as a non-resident of Delaware (using Form 200-02 NR), reporting all his income in Column A. He will also deduct his military compensation from his Delaware Non-Resident Return as a federal adjustment to gross income (Column A, Line 16). Sergeant Smith will report his non-military income from Delaware in Column 2. He should contact Ohio for his filing requirements for Ohio.

## Military Spouses

**All income of a non-military spouse** is taxed in the state of their legal residence.

1. Airman Dan Brown and his spouse are legal residents of Delaware (domiciled in Delaware). Airman Brown was ordered to duty in, and moved with his spouse to, New Jersey. Besides Airman Brown's military pay, his spouse has New Jersey source wages. Airman Brown and his spouse will file both a federal and Delaware Resident tax return reporting both military and non-military income. A New Jersey state tax return is not required.
2. Sergeant Michael Jones, whose domicile is Ohio and to which he is liable for income taxes, has been on active duty in Delaware for 12 months. Sergeant Jones is married and his spouse has non-military income from Delaware. If Sergeant Jones' spouse maintains a legal residence in a state other than Delaware, a Delaware state tax return will not be required. Sergeant Jones and his spouse should contact their state of legal residence for their filing requirements.

A military spouse claiming an exemption from Delaware's income Tax withholding requirements must complete an Annual Withholding Tax Exemption Certification Form, Form W-4DE, with their employer. This form is also available on our website at [www.revenue.delaware.gov](http://www.revenue.delaware.gov). A military spouse claiming an exemption must meet the conditions set forth under the Service Members Civil Relief Act, as amended by the Military Spouses Residency Relief Act.

## Requirement to File Estimated Taxes

Every person who is either a resident of Delaware or has income from Delaware sources may be required to file quarterly Declarations of Estimated Tax to the Delaware Division of Revenue, **if the Delaware tax liability less payments and credits can reasonably be expected to exceed \$400.** (See worksheet below).

You may be required to make Estimated payments, **if you receive a lump sum distribution or a large bonus at the end of the year.**

Also, you may be required to make Estimated payments if while you are a Delaware resident:

- Your employer does not withhold Delaware tax, or
- You work in another state whose tax withholding rate is lower than that of Delaware's.

The estimated tax booklet, containing the worksheet for computing your estimated tax liability and the payment vouchers (Form 200-ES), will be sent after January 15, 2015. If you did not file estimated taxes for 2014 and need estimated tax coupons, call the **Estimated Tax Forms voice mailbox at (302) 577-8588** to order them. Or call toll free 1-800-292-7826 (Delaware only).

**Estimated tax payments may be filed online at [www.revenue.delaware.gov](http://www.revenue.delaware.gov) by direct debit from your checking or savings account or by credit card.** If you are paying by direct debit you may specify a later payment date, up to the due date. Payments by direct debit must not come from an account outside the U.S. and may be made in any amount without dollar limitation. Payments up to \$2,500 can be made by credit card. If you want to pay by check, you must use the paper Form 200-ES available on our website at [www.revenue.delaware.gov](http://www.revenue.delaware.gov).

To estimate your 2015 tax liability prior to receiving the booklet, complete a 2014 return using estimated income and deduction amounts for 2015.

## Who Must File Estimated Taxes for 2015

To determine if you must pay estimated income tax payments complete the following:

1. Enter the amount of your total estimated tax liability for 2015 (See the tax table or tax rate schedule.) \_\_\_\_\_ 1
2. Enter the amount of estimated Delaware withholding tax and other credits for 2015. - \_\_\_\_\_ 2
3. Enter the balance due (Line 1 minus Line 2). = \_\_\_\_\_ 3
4. You DO NOT have to file estimated taxes if:
  - Line 3 is less than \$400, or
  - Line 2 is at least 90% of Line 1, or
  - Line 2 is at least equal to 100% of your total tax liability for 2014. Use 110% of your 2014 tax liability if your 2014 Delaware adjusted gross income exceeded \$150,000, or if you are filing status 3 and your 2014 Delaware adjusted gross income exceeded \$75,000.

## When to Make Your Estimated Tax Payment

For estimated tax purposes, the year is divided into four payment periods. Each period has a specific payment due date:

For the Period:	The payment due date is:
1/1/15 through 3/31/15	April 30, 2015
4/1/15 through 5/31/15	June 16, 2015
6/1/15 through 8/31/15	September 15, 2015
9/1/15 through 12/31/15	January 15, 2016

For more information concerning estimated taxes or payment voucher and worksheet call (302) 577-8200.

## Estimated Tax Penalty

You may owe this penalty if the amount you owe (Line 53) is more than 10% of the tax shown on your return (Line 47, Balance).

### Exceptions to the Penalty

You will not owe the penalty if your 2013 tax return was for a period of 12 full months AND EITHER of the following applies:

1. You had no tax liability for 2013, or
2. The total of Line 46 (Total Non-Refundable Credits) and Line 52 (Total Refundable Credits) on your 2014 return equals at least 100% of the tax liability shown on your 2013 return and estimated tax payments for 2014 were made on time. Use 110% of your 2013 tax liability if your 2013 Delaware adjusted gross income exceeded \$150,000, or if you are filing status 3 and your 2013 Delaware adjusted gross income exceeded \$75,000.
3. For Special Rules regarding Farmers and Fishermen and for waivers of the penalty please see the separate Instructions for Form 200-ES and/or Form DE2210.

## Penalties and Interest

1. **Interest – Underpayment or late payment**  
The Delaware Code provides that interest on any underpayment or late payment of income taxes due shall accrue at the rate of ½% per month, from the date prescribed for payments to the date paid.
2. **Penalty– Late-filing of balance due return**  
The law imposes substantial penalties for failure to file a timely return. Late-filed returns resulting in a balance due are subject to a penalty of 5% per month of the balance due.
3. **Penalty- Negligence/fraud/substantial understatement**  
The law also provides severe penalties for a false or fraudulent return, or for making a false certification. The mere fact that the figures you report on your Delaware return are taken from your federal return will not relieve you from the imposition of penalties for negligence or for filing a false or fraudulent return.
4. **Penalty- Failure to pay**  
The law provides a penalty of 1% per month (not to exceed 25%) of the net tax liabilities for failure to pay the tax liability due on a timely filed or late filed return. This penalty is in addition to the interest charged for late payment.
5. **Penalty- Failure to File/Pay Estimated Taxes**  
The law provides a penalty of 1½ % per month of the computed tax payment for failure to file/pay estimated taxes due. This penalty is in addition to those penalties and interest listed above. The penalty is also assessed if the estimated payment is filed late.

**Complete the back of this form, beginning with Line 1. Once the back is completed, return to the front and follow the instructions for "Front of Form" on page 9.**

## Rounding Off Dollars

Dollar amounts on your return must be rounded off to the nearest whole dollar. This means that amounts from 50 to 99 cents are increased to the next dollar. For example, \$1.50 becomes \$2.00 and \$1.49 becomes \$1.00.

## BACK OF FORM 200-02

### Column 1 – Federal

**This column should reflect the entries you have made on the appropriate lines of your federal return as if you were a full-year resident of Delaware. List all items of income, adjustment, and modification irrespective of the state from which the items were derived. If Filing Status 3, use only your income.**

**Column 1, Line 1 through Line 17, must match each line of Federal Form 1040, 1040A or 1040EZ, for all filing statuses except Filing Status 3. Exception: Non-resident U.S. military personnel who exclude military compensation in Column 1, Line 16.**

**NOTE: If you entered into a civil union in 2014, please refer to your Proforma federal tax return as explained on Page 2, "Steps for Preparing Your Return."**

### Column 2 – Delaware Source Income and/or Loss

List all amounts of income, gain, loss, or adjustment from Delaware sources. **Part-year residents must also include all income from any source during the time of Delaware residency.** Part-year residents must first allocate their income by date. Ex: a taxpayer lived in Delaware from 8/1/14 through 12/31/14. If he sold stock on 4/1/14, when he did not live in Delaware, then the gain/loss would not be reported in Column 2. If he sold stock on 9/1/14, while he lived in Delaware, then he must report that gain/loss in Column 2. If income was earned evenly throughout the year, then allocate the income based on the percentage of time of residency in Delaware. Ex: Interest income for the year was \$120. If the taxpayer lived in Delaware from 8/1/14 to 12/31/14 then 5/12 (\$120 x 5/12 = \$50) of the income would be allocated to Column 2.

## Determining Delaware Income Line-By-Line Instructions

**1**

### Wages, Salaries, Tips, etc.

Enter in Column 2 wages, salaries, tips or other compensation you received as an employee reported as Delaware income on your W-2. Part-year residents should include the total of (a) the amount earned while working in Delaware **and** (b) the amount earned while a Delaware resident. If, in connection with your Delaware employment, you are required to render services outside Delaware, such income may be excluded, but you must complete Schedule W and attach it to your return. Copies of this form are available from the Division of Revenue and on our website. Do not submit computer worksheets or handwritten calendars in lieu of Schedule W.

**NOTE: Working from home does not qualify for Schedule W exclusion. See the Schedule W instructions for further detail.**

**2 - 3**

### Interest and Dividend Income

Generally, interest, dividend income and interest from other States' obligations are taxable by Delaware only for that period in which **you were a resident of Delaware**. Interest connected with a trade or business located in Delaware should be included in Column 2 regardless of State of residency.

**4**

### State Refunds, Credits or Offsets Of State And Local Income Taxes.

Enter the amount of your Delaware taxable refund in Column 2.

Alimony received is taxable to Delaware only for the period in which you were Delaware resident. Enter this amount in Column 2.

Enter in Column 2 the income or loss incurred from **businesses located within Delaware and the business income or loss for the period you were a resident of Delaware. Business income or loss, regardless of source, earned while a resident of Delaware must also be included in Column 2.** Indicate business losses in brackets.

If you have business income or loss from sources within Delaware and at least one other State, you must either (1) attribute all positive income to Delaware; or (2) determine Delaware source income or loss on Form 800, available from the Division of Revenue or our website.

Gains or losses from the sale of real property (such as land or buildings) located in Delaware must be reported in Column 2. Gains or losses from property other than real property (such as stocks or bonds) sold **while a resident of Delaware** must also be included in Column 2.

Enter in Column 2, Taxable IRA distributions received **while a resident of Delaware.**

Enter in Column 2, taxable pensions and annuities received **while a resident of Delaware.**

Enter in Column 2, the income or loss from **property located in Delaware and/or from doing business in Delaware**. Part-year residents must also include amounts of income or loss incurred while a resident of Delaware.

Enter in Column 2 the **income or loss incurred from a farm located within Delaware. Part-year residents must also include amounts of income or loss incurred while a Delaware resident.**

Part-year residents report in Column 2 their portion of unemployment compensation **received while a resident of Delaware**. If you are a full-year non-resident, unemployment compensation is only taxed by your State of Residence, even if the unemployment compensation is received from the State of Delaware.

Enter in Column 2, taxable Social Security benefits received while a resident of Delaware.

Enter in Column 2 any other income for which there is no line provided on the return. Other income includes prizes, awards, gambling winnings, etc. **earned while a resident of Delaware or from sources within Delaware.**

Enter in Column 1, the total amount of the adjustments from your Federal Form 1040, Line 36 or Federal 1040A, Line 20. Civil Union taxpayers, please refer to your **Proforma** federal tax return.

Enter in Column 2, the amount of federal adjustments allowable as Delaware source adjustments. It MUST be related to Delaware source income.

**Non-Resident U.S. Military Personnel Stationed in Delaware**  
In accordance with the Service Members Civil Relief Act, the amount of military compensation earned by non-resident service members, regardless of filing status, should be included on Line 16 of their Delaware Non-Resident Income Tax Return as a subtraction from federal adjusted gross income. (Column 1 only.) DO NOT include your military compensation on Line 16, Column 2.

### Alimony Payments – Delaware Source Share of Federal Adjustments

The portion of Federal adjustment for payment of alimony is limited by the proration of Total Delaware Source Income to Total Federal Income. To determine the proration decimal of your Delaware source income to your Federal income, divide the amount from Line 15, Column 2 by the amount from Line 15, Column 1. Carry out the computation to four decimal places, rounding off to the fourth position. Then, enter the amount of Total Federal Adjustments for alimony and multiply by the proration decimal.

$$\frac{\text{Line 15, Col. 2}}{\text{Line 15, Col. 1}} = \frac{\quad}{\quad} = \boxed{\quad} \boxed{\quad} \boxed{\quad} \boxed{\quad} \boxed{\quad} \boxed{\quad}$$

The proration decimal may not exceed 1.0000 or be less than zero.

$$\frac{\text{Total Federal Adjustment for Alimony}}{\text{Proration Decimal}} \times \frac{\text{Delaware Source Adjustment}}{\text{Proration Decimal}} = \text{Delaware Source Adjustment}$$

The result is the amount of allowable Delaware source adjustment for alimony. Add this amount to the total of any other Delaware sourced adjustments (other than alimony) taken on your federal return and enter the total on Line 16, Column 2.

**NOTE:** The ratio used in reporting income on Lines 1 through 14 is used in determining the ratio of modifications for Lines 18 through 26. For example, a full-year non-resident would enter interest income on Line 2, Column 1 as shown on the federal return, but no interest income would be included as Delaware source income (Column 2). If a portion of this interest income is from US Obligations, that portion would be entered on Line 22, Column 1 only. Since no interest income was reported on Line 2, Column 2 as Delaware source income, no portion of the deduction would be considered from Delaware sources and, therefore, cannot be included on Line 22, Column 2.

Interest you received from any obligations of States other than Delaware or their political subdivisions, while you were a resident of Delaware is taxable and must be added on Line 18. Examples of **interest that is taxable:**

- Interest received on Pennsylvania Turnpike Bonds.
- Mutual fund dividends not included in Line 15 that are attributable to interest on state or local obligations (minus those attributable to the State of Delaware and its authorities and political subdivision – provided the mutual fund reports that amount to you in writing).



## 19 Fiduciary Adjustments, Oil Percentage Depletion

### Fiduciary Adjustments

Net additions from fiduciary adjustments arising out of income received from an estate or trust as shown on Federal Form K-1, *Beneficiary's Share of Federal Income and Deductions*, should be included on Line 19.

### Oil Percentage Depletion

The law provides for the disallowance of any percentage depletion deduction allowable under federal law, to the extent it is in excess of cost depletion. Add the excess to the amount of fiduciary adjustments and enter the total on Line 19.

## 22 U.S. Obligations

All interest received on obligations of the United States and included on your federal tax return is **exempt** from Delaware tax and should be entered on Line 22. Failure to identify the payor on Federal Schedule B will result in the disallowance of the deduction. All interest received on obligations for which the United States is NOT the primary obligor or which are NOT guaranteed by the full faith and credit of the United States is not exempt from tax and may not be entered on Line 22. (Examples are shown in the Line 22 table below.)

### LINE 22 EXAMPLES. INTEREST RECEIVED ON U.S. OBLIGATIONS

Examples of INTEREST THAT IS EXEMPT	Examples of INTEREST THAT IS NOT EXEMPT
U.S. Treasury Bill, Bonds (Series E, F, G, H), Certificates, Notes	Federal National Mortgage Association (Fannie Maes)
Export Import Bank	Federal Home Loan Mortgage Corp.
Federal Deposit Insurance Corp.	
Federal Farm Credit Bank	Government National Mortgage Association (Ginnie Maes)
Federal Intermediate Credit Banks	International Bank of Reconstruction and Development
Federal Land Banks	
Tennessee Valley Authority	
Mutual Fund Dividends (Dollar amount or percentage directly attributed to a U.S. obligation, provided the Mutual Fund reports that amount to you.)	Student Loan Marketing Association (Sallie Maes)

## 23 Pension Exclusion

Amounts received as pensions from employers (including pension of a deceased taxpayer) may qualify for an exclusion from Delaware taxable income, subject to the limitations described below.

### Retirement – Non-Pension Income

Delaware Tax Law authorizes an exclusion of up to \$12,500 from pension and eligible retirement income for each individual age 60 or older.

**An early distribution from an IRA or Pension fund due to emergency reasons or due to separation from employment does not qualify for the pension exclusion. If the Distribution Code(s) listed on Box 7 of your 1099 R(s) is a 1 (one), then that amount DOES NOT qualify for the pension exclusion. Also, if you were assessed an early withdrawal penalty on Line 59 of the Federal 1040, then that amount DOES NOT qualify for the pension exclusion.**

**NOTE:** Each taxpayer may receive ONLY ONE exclusion, even if he or she is receiving more than one pension or other retirement distribution. A husband and wife who each receive pensions are entitled to one exclusion each.

**IF YOU WERE UNDER 60 on December 31, 2014, your exclusion equals \$2,000 or the amount of your pension, whichever is less.**

**IF YOU WERE 60 OR OVER** on December 31, 2014, your exclusion is determined as follows:

1. Amount of pension..... \$ \_\_\_\_\_
2. Amount of "eligible retirement income" (See definition)..... \$ \_\_\_\_\_
3. Total (add Lines 1 and 2)..... \$ \_\_\_\_\_
4. Enter Line 3 or \$12,500, whichever is less on Line 23, Column 1..... \$ \_\_\_\_\_

**Eligible retirement income** includes dividends, capital gains, interest, net rental income from real property and qualified retirement plans (IRC Sec. 4974), such as IRA, 401(K), Keogh plans, and government deferred compensation plans (IRC Sec. 457).

**Disability pension income paid by your employer is reported as wages on the federal return until you reach the minimum retirement age. Minimum retirement age is generally the age at which you can first receive a pension or annuity if you are not disabled. Therefore, Disability pension income does not qualify for the pension exclusion.**

**Pension Exclusion Example:** The primary taxpayer received \$10,000 in pension income. The secondary taxpayer received no pension income. The taxpayers had joint bank accounts and mutual fund accounts. They earned \$5,000 in interest from the bank, \$1,000 in dividends and \$3,000 in capital gains. These accounts would be split equally between the two taxpayers. Both taxpayers are over 60 years old. The primary taxpayer's exclusion is \$12,500 (10,000 + 2,500 + 500 + 1,500 = \$14,500). The maximum exclusion for the primary taxpayer is \$12,500. The secondary taxpayer cannot include in the pension exclusion calculation the amount by which the primary taxpayer exceeded the \$12,500 maximum exclusion. The pension exclusion for the secondary taxpayer is \$4,500 (2,500 + 500 + 1,500). If filing Joint, the combined exclusion for the primary and secondary taxpayer is \$17,000.

**If you are allowed a pension exclusion for Delaware purposes, please enter the full amount in the Federal column. Enter in the Delaware column the ratio of pension and eligible retirement income reported in Column 2, divided by the pension and eligible**

**retirement income reported in Column 1. Multiply this ratio by the pension exclusion amount to determine the allowable exclusion. Enter this amount on Line 23, Column 2.**

### EXAMPLE: ELIGIBLE RETIREMENT INCOME

	Federal	DE Sourced Income
Interest	1,000	0
Dividends	1,500	0
Capital Gain	100,000	100,000
Pension	50,000	0
Pension & Eligible Retirement Income	152,500	100,000

$$\text{DE Pension Exclusion} = (100,000/152,500) \times 12,500 \\ .6557 \times 12,500 = \text{\$8,196}$$

$$\text{Column 1 Pension Exclusion} = \$12,500. \text{ Column 2 Pension Exclusion} = \$8,196.$$

**Please remember to enclose the 1099 R Forms and other supporting schedules to support your pension exclusion.**

## 24 Delaware State Tax Refund

Delaware state tax refunds should be excluded in Columns 1 and 2, to the extent they are included on Line 4, Columns 1 and 2.

## 25 Fiduciary Adjustment

Net subtractions from fiduciary adjustments derived from income received from an estate or trust, as shown on your Federal Form K-1, *Beneficiary's Share of Income and Deductions*, should be included on Line 25.

## Work Opportunity Credit

The law allows a deduction for the portion of wages paid but disallowed as a deduction for federal tax purposes by reason of claiming the work opportunity tax credit on the federal return.

That portion of the deduction for wages, which is disallowed for federal purposes, should be entered on Line 25. In order to claim this modification, you must attach Federal Form 5884.

## Delaware Net Operating Loss Carryovers

Taxpayers who were prevented in previous years from carrying federal net operating losses to their Delaware returns (because of Delaware's \$30,000 limit on net operating loss carrybacks) are permitted to carry these additional losses forward on their Delaware return in years following the loss year.

## 26 Social Security/Railroad Retirement Benefits

**Social Security and Railroad Retirement benefits are not taxable in Delaware** and therefore should not be included in Delaware taxable income. Enter on Line 26 the total amount from Line 13 plus any Railroad Retirement payments included on Line 9.

## Higher Education

Distributions received from qualified retirement plans (IRC Sec. 4974, including IRAs), cash or deferred arrangements (such as 401(k) plans) and government deferred compensation plans (IRC Sec. 457) may be excluded from Delaware adjusted gross income to the extent they are used within the same tax year to pay for books, tuition or fees at an institution of higher education attended by the taxpayer or by his or her dependents who have NOT attained the age of 26 by December 31, 2014, and so long as such amounts have been included in federal adjusted gross income.

## 29 Persons 60 or Over or Disabled

The law provides for exclusions from gross income to persons who meet certain qualifications. **Please refer to the Line 29 worksheet below to determine if you qualify.**

### LINE 29 WORKSHEET. PERSONS 60 OR OVER OR DISABLED

Single, married or entered into a civil union filing separate returns	Y	N	Married or entered into a civil union filing joint returns	Y	N
Were you at least 60 years old or totally and permanently disabled on 12/31/2014?			Were <b>both</b> spouses at least 60 years old or totally and permanently disabled on 12/31/2014?		
Was your earned income (i.e., wages, tips, farm or business income) less than \$2,500?			Is combined earned income (i.e., wages, tips, farm or business income) less than \$5,000?		
Is Line 28 \$10,000 or less?			Is Line 28 \$20,000 or less?		

If you answered YES to all,  
Enter \$2,000 on Line 29 

If you answered YES to all,  
Enter \$4,000 on Line 29 

**NOTE:** If you are filing a joint return and only one spouse qualifies for this exclusion, you should consider filing separate returns (Filing Status 3).

### 30A Column 2

Subtract Line 29, Column 2 from Line 28, Column 2. **Enter the total on Line 30A, Column 2 and on Line 42, Box A on the front of your return.** This is your Modified Delaware Source Income.

### 30B Column 1

Subtract Line 29, Column 1 from, Line 28, Column 1. **Enter the total on Line 30B, Column 1. Enter this total on Line 37 and Line 42, Box B on the front of your return.** This is your Delaware Adjusted Gross Income.

## Itemized Deductions

If you elect to itemize deductions, complete Section D, Lines 31-36, to determine the amount of itemized deductions which you may claim on your Delaware return; otherwise, you may skip this section.

**NOTE: If you claimed a standard deduction on your federal return, you may still elect to itemize your deductions on the Delaware return. In this case, complete and attached Federal Schedule A, showing the itemized deductions you would have claimed on the federal return.**

**NOTE: You cannot deduct the cost of taking a bus or driving a car between your home and your regular place of work as an Itemized Deduction on Schedule A. You cannot deduct commuting expenses no matter how far your home is from your regular place of work.**

**Do not enter motor vehicle title, realty transfer tax fees or transfer fees as other taxes. They do not qualify.**

### 31 Itemized Deductions from Schedule A

Enter on Line 31 the total amount of itemized deductions as shown on Line 29, Federal Form 1040 Schedule A.

**If you are filing a joint federal return and separate Delaware returns, the deductions must be determined as if each spouse had filed separate federal returns.**

If you are unable to specifically allocate deductions between spouses, prorate the deductions based on a ratio of your separate incomes to total joint income. For example, if one spouse earns 60% of the household income and the other earns 40%, designate 60% of the deductions to the spouse earning 60% of the household income and 40% of the deductions to the spouse earning 40% of the household income. **NOTE: Civil Union taxpayers, please refer to "Filing Status" on Page 10.**

### 32 Foreign Tax Paid

If you elected the Foreign Tax Credit on your federal return, your federal itemized deductions, allowed as Delaware itemized deductions, will be increased by the amount of foreign taxes actually paid. Foreign taxes accrued, but not paid, are not allowed as an addition on Line 32. On Line 32, enter the amount of foreign taxes paid included on Line 8 of Federal Form 1116. If you were not required to file Federal of foreign tax paid.

### 33 Charitable Mileage Deduction

If you used your automobile to perform a voluntary service for a charitable organization, you may increase your itemized deductions as follows:

Miles driven 1/1/14–12/31/14: \_\_\_\_\_ x .17 = \$ \_\_\_\_\_

### 35a State Income Tax

Enter the amount of (1) Delaware state income taxes claimed in your federal itemized deductions plus (2) any taxes imposed and paid to another State that are included in your federal itemized deductions and claimed as a credit on Line 44 of this form. For example, if you had \$1,000 of taxes withheld in another state, but the tax liability to the other state was \$700, you should only include \$700 on Line 35a, except as noted below.

Exception: If your level of adjusted gross income caused a reduction (limitation) of your federal itemized deductions, only enter on Line 35a the percentage of state income tax that was included in your federal itemized deductions which represents the same ratio as allowable federal itemized deductions is to total itemized deductions before the reduction. For example, if total state income taxes are \$500 and total federal itemized deductions are \$10,000 but are limited to \$9,000 due to the federal reduction rules (90% of your itemized deductions were allowed), you need enter only \$450 (90%) of the state taxes on Line 35a.

**NOTE: Real estate capital gains taxes paid and declared on DE Form 5403 should be entered here if included in Federal Itemized deductions. Also, property or school taxes should not be included here. NOTE: Local taxes included in your federal itemized deductions should not be included on Line 35a. Also, state taxes paid to another state for which you will not claim a credit on Line 44 of your Delaware return should not be included on Line 35a.**



### 35b Form 700 Tax Credits

Enter the amount of the charitable contribution claimed in your federal itemized deductions for permanent gifts of land, or interest in land, to public agencies and qualified private non-profit charitable organizations and any investment in Neighborhood Assistance for which you claimed a tax credit from Form 700 on Line 45 of your Delaware Return. **Form 1801AC and/or Form 2001AC and the Division of Revenue approval letter must be attached to your return.**

### 36 Total Itemized Deductions

Subtract Line 35a and 35b from Line 34. Enter the results here and on Line 38 of your Delaware return. **Make sure you have checked the block "b" on Line 38 to indicate that you are electing to itemize your deductions.**

**Always compare the results of Line 38 to the standard deduction; you may benefit from using the standard deduction and from allowable additional standard deductions.**

## Section E

### Direct Deposit of Refund

Complete Section E if you want us to directly deposit the amount shown on Line 59 into your bank account. Refunds may not be direct deposited to a bank account outside the U.S.

### Why Use Direct Deposit?

- You get your refund fast – even faster if you file through the Internet.
- Payment is more secure – there is no check to get lost.
- More convenient. No trip to the bank to deposit your check.

Check with your financial institution to make sure your deposit will be accepted and to get the correct routing and account numbers.

### Delaware College Investment Plan (529 Plan)

Individuals can deposit their State income tax refund directly into a 529 Plan account. To obtain information on Delaware's Plan or how to contribute go to [www.savingforcollege.com](http://www.savingforcollege.com) and select the State of Delaware in the US map area. For routing and account number information, please contact the financial institution that administers your 529 Plan.

### Line a – Routing Number

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check above, the routing number is 031100000.

Your check may state that it is payable through a bank different from the financial institution at which you have your checking account. If so, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on this line.

### Line b – Type

Please check the type of account: checking or savings.

### Line c – Account Number

The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check below, the account number is 12340621. Be sure not to include the check number.

### Line d – Bank

In order to comply with new federal banking rules, you must declare whether your refund will go to a bank account outside the

United States. If the answer is yes, do not enter your account information. We will instead mail your refund by check.

**NOTE:** Some financial institutions will not deposit joint refunds into an individual account. The Delaware Division of Revenue is not responsible if a financial institution refuses a direct deposit.

**NOTE: If your refund is adjusted by \$100.00 or more, a paper check will be issued and mailed to the address on your return.**

### SAMPLE CHECK:

JOHN J. MARTIN  
JANE A. MARTIN  
428 Spring Street  
Our Town, DE 19000

Pay to the Order of \_\_\_\_\_, 2014

Routing Number (Line a) \_\_\_\_\_ Account number (Line c) \_\_\_\_\_ \$ \_\_\_\_\_ Dollars

First Bank of Delaware  
Our Town, DE 19000

I: 031100000 1234 0621 0818

Do not include the check number

15-0000350000

### Deceased

If the primary taxpayer or spouse is deceased, write DECD after their last name on page 1 of the Delaware return and insert the date of death in the appropriate column on Page 2. See below.

## FRONT OF FORM 200-02

### Name, Address and Social Security Number

Attach the preprinted label provided with your booklet to the front of the form in the space provided *if your name, address and social security number has NOT changed since last year*. **NOTE:** To protect your privacy, the number on your label is not your social security number.

**DO NOT use the mailing label** if your name, address, social security number or marital filing status **HAS** changed since last year. Print your name(s), address, and social security number(s) in the space provided. If you are married, give names and social security numbers for both you and your spouse whether you file joint or separate returns. If you are a Jr., Sr., II, III, etc., please indicate in the Jr, Sr, III block.

**DO NOT use the label if either the primary taxpayer or spouse is deceased. The surviving spouse information should be entered first under "Your Social Security No. and Your Last Name". The deceased person's data should be entered under "Spouse's Social Security No. and Spouse's Last Name". Also, write DECD after their first name.**

### Decedent Examples:

1. John and Mary have been married for 30 years and file jointly (filing status 2) on Form 200-02NR. John passed away on June 30, 2014. Mary, as the surviving spouse, will enter her data in "Your Social Security No., Your Last Name, and First Name and Middle Initial." The decedent's, John Jones, data will be entered in "Spouse's Social Security No., Spouse's Last Name and Spouse's First Name." DECD will also be written after "John," under "Spouse's First Name."
2. Casey and Lacy Thomas are married non-residents. They file a joint federal return. Casey works in Delaware and files Form 200-02NR as a Filing Status 3. Lacy has no Delaware Source Income and does not file a Delaware return. Casey died on April 10, 2014. Casey's data will be entered in "Your Social Security No., Your Last Name, and First Name and Middle Initial." Write DECD

after Casey's "First Name and Middle Initial." Lacy's data should be entered under "Spouse's Social Security No. and Spouse's Last and First Names."

## Filing Status

Please indicate your filing status by marking the appropriate box.

### FILING STATUS 1 – SINGLE TAXPAYER

If you were single on December 31, 2014, consider yourself single for the whole year and use Filing Status 1. **NOTE: If you entered into a civil union, you can no longer use the single filing status on your Delaware return.**

### FILING STATUS 2 AND 3 – MARRIED OR ENTERED INTO A CIVIL UNION TAXPAYERS

**You may file Joint or Separate Delaware returns.**

**NOTE: Generally, separate returns will be advantageous if both spouses have a Delaware adjusted gross income in excess of \$9,400 or if only one spouse worked in Delaware.**

**If you elect to use Filing Status 3, both you and your spouse must compute your taxable income the same way. This means if one itemizes deductions, the other must itemize. If one takes the standard deduction, the other must take the standard deduction. You each report your own income, personal credits and deductions, and one half the income derived from securities, bank accounts, real estate, etc., which are titled or registered in joint names. Civil Union taxpayers must complete a Proforma federal return. For more information, see "Steps for Preparing Your Return" on Page 2.**

**NOTE: Civil Union taxpayers, when completing your "as if" federal return, make sure to follow all the rules and regulations that apply to married filing joint or married filing separately persons per IRS instructions to correctly determine your Delaware tax liability.**

### FILING STATUS 5 - HEAD OF HOUSEHOLD

If you filed as Head of Household on your federal return or qualify as certain married/civil union persons living apart, you may file as Head of Household on your Delaware return.

### FULL-YEAR NON-RESIDENTS

If you were a full-year non-resident of Delaware for 2014, be sure to check the box indicating full-year non-residency. If you are filing as a part-year resident, on Form 200-02NR, **DO NOT** check this box.

### DE 2210 Indicator

Check the "Form DE2210 Attached" box and attach a copy of DE2210 to your return, if you have calculated the Underpayment of Estimated taxes **and an Estimated penalty is due OR if you completed Part 3.** Use Form DE2210 to determine if you owe a penalty for the underpayment of estimated tax and to calculate the amount of the penalty. **To obtain Form DE2210, please contact our offices or visit the Division of Revenue at [www.revenue.delaware.gov](http://www.revenue.delaware.gov). Do NOT check this box if a completed DE2210 (pages 1 and 2) is not being sent with your return. Do NOT submit a Federal Form 2210 instead of a Delaware Form 2210. Do not submit computer worksheets in lieu of Form DE2210.**

### PART-YEAR RESIDENTS

If you were a part-year resident of Delaware in 2014 filing Form 200-02NR, indicate the dates of your Delaware residency.

**37** Enter the amount from Page 2, Line 30B, Column 1, of your Delaware return.

### 38a Standard Deduction

The law allows you to take a standard deduction in lieu of itemizing your deductions. **If you elect to take the Delaware STANDARD DEDUCTION, be sure to check block "a" on Line 38a and enter the appropriate amount as listed below:**

Delaware Filing Status	Standard Deduction
1	\$3,250
2	\$6,500
3	\$3,250
5	\$3,250

**NOTE:** If you have itemized deductions greater than your allowable Delaware standard deduction, you can itemize deductions on your Delaware return even if you did not itemize deductions on your federal return.

**NOTE: If one spouse takes the standard deduction, the other spouse must also take the standard deduction.**

### 38b

#### Itemized Deductions

If you elect to itemize deductions:

- Check block "b" on Line 38b.**
- Complete Section D, Lines 31 through 36 on the back of your Delaware return.
- Enter the amount from Line 36 on Line 38.
- Attach a copy of Federal Form 1040 Schedule A, Line 21 to your Delaware return.
- If you claim a deduction on Federal Schedule A for Unreimbursed Employee Expenses, you must attach a copy of Federal 2106 or 2106EZ.

**NOTE: If you claimed a standard deduction on your federal return, you may still elect to itemize your deductions on the Delaware return. In this case, complete and attached Federal Schedule A, showing the itemized deductions you would have claimed on the federal return.**

### 39

#### Additional Standard Deduction

The additional standard deduction is allowable only for those persons 65 or over and/or blind electing to use the Delaware standard deduction on Line 38.

**NOTE: If you elect to itemize your deductions, you do not qualify for the additional standard deduction even though you may be 65 years of age or older and/or blind. If you itemize deductions, do not check the "65 or over" box.**

If you qualify for the additional standard deduction:

- Be sure you checked the block on Line 38a to indicate you are using the standard deduction.
- Check the appropriate box(es) relating to age and/or blindness on Line 39.
- Multiply the number of boxes checked on Line 39 by \$2,500 and determine the total (a maximum of \$5,000 per individual).

### 42

#### Proration Decimal

Enter the amount from **Line 30A in Box A** on Line 42. Enter the amount from **Line 30B in Box B** on Line 42.

Example:

A	=	Line 30A	=	5,000	00
B	=	Line 30B	=	12,000	00

To determine the proration decimal, divide the amount from Line 30A by the amount from Line 30B. Carry out the computation to four decimal places, rounding off the fourth position.

$$\frac{A}{B} = \frac{5,000.00}{12,000.00} = 0.4167$$

The 0.41666 rounded off equals 0.4167. The proration decimal may not exceed 1.0000 or be less than zero.

If Line 41 (taxable income) is less than \$60,000, use the tax table to compute your tax. If Line 41 is \$60,000 or greater, use the tax rate schedule at the end of the tax table to compute your tax. Enter the amount of tax in the box provided on Line 42 and multiply this amount by your proration decimal. Enter the result on Line 42. This is your prorated tax liability.

### 43a

#### Personal Credits

You are allowed a credit of \$110 for each exemption claimed on your federal return. **Civil Union taxpayers, please refer to your Proforma or "as if" federal return.** Enter on Line 43a, the total number of exemptions claimed on your federal return in the space provided. **If you are married or entered into a civil union and filing separate returns (Filing Status 3), allocate exemptions appropriately to each return. Multiply this number of credits by \$110.**

If you were not required to file a federal return, enter \$110 for each spouse reporting income on this form plus \$110 for each person

who could have been claimed as a personal exemption had you been required to file a federal return. If you are married or entered into a civil union and filing separate returns (Filing Status 3), allocate exemptions appropriately to each return.

**NOTE:** You are not entitled to a Delaware Personal Credit if you are claimed as a dependent on another individual's Federal return. Enter "0" in the space provided on Line 43a.

If you filed the federal return as a married couple filing jointly and have no dependents and are filing this return jointly (Filing Status 2), enter \$220. **If you filed the federal return jointly and are filing this return separately (Filing Status 3), enter \$110 on each spouse's return. Civil Union taxpayers, please refer to your Proforma federal tax return.**

Please ensure that the number of personal credits claimed on the Delaware return does not exceed the Federal number of exemptions. This data will be verified with the IRS.

**Multiply this amount by your proration decimal from Line 42 and enter the result on Line 43a.**

**43b Additional Personal Credits**

Check the appropriate box(es) on Line 43b if you and/or your spouse were 60 years of age or over as of December 31, 2014. Multiply the number of checked boxes by \$110. Multiply this amount by your proration decimal on Line 42. Enter the result on Line 43b.

**44 Other State Tax Credit (Part-Year Residents Only)**

Part-year residents who paid income tax to another state on income which was earned in the other state **while a resident of Delaware**, and which is **also included in the Delaware modified source income**, may be allowed to claim a tax credit against their Delaware tax liability. **Do not include city wage taxes or county taxes payable with your other state return. See Worksheet below.**

LINE 44 WORKSHEET. CREDIT FOR TAXES PAID TO ANOTHER STATE		
1. Enter adjusted gross income from the other state.	_____	1.
2. Enter Delaware adjusted gross income (Line 37 of the return.)	_____	
3. Enter the income from the other state while a Delaware resident (include federal modifications).	_____	3.
4. Enter the total income from the other state.	_____	4.
5. Enter the Delaware tax liability (Line 42).	_____	5.
6. Enter the tax liability for the other state (net of credits). (Exclude city wage tax or county taxes.)	_____	6.
7. Divide Line 1 of the worksheet by Line 2.	_____	7.
8. Multiply Line 7 by Line 5.	_____	8.
9. Divide Line 3 by Line 4.	_____	9.
10. Multiply Line 9 by Line 6.	_____	10.
11. Enter the lesser of Lines 5, 8, and 10 here and on Line 44 of the return.	_____	11.

If you are claiming a credit for taxes paid to more than one state, you must complete DE Schedule I and attach it to your Non-Resident return. Example: You claim a credit for taxes paid to Pennsylvania AND New Jersey on your Delaware return. **On DE Schedule I, enter the names of the other States and the amount of the credit claimed in HIGHEST to LOWEST credit amount order.**

With regard to any credit claimed for taxes paid to another state, the credit is limited to the smallest of the following:

- a. The Delaware tax liability;
- b. The amount computed by multiplying the Delaware tax by a fraction, the numerator of which is your adjusted gross income

derived from sources in the other state, and the denominator of which is your Delaware Adjusted Gross Income (Line 37).

- c. The tax liability due and paid, after the application of all credits (example: forgiveness tax credit, earned income credit, poverty level credit), to the other states (not including amounts paid on your state return to local jurisdictions). The amount computed by multiplying the tax liability due and paid to the other states (not including amounts paid on your state return to local jurisdictions) by a fraction, the numerator of which is the income from the other state while a Delaware resident, and the denominator of which is the total income from the other state. The amount due and paid **is not the amount on your W-2.**

**If the income reported on your other state return is not included in Delaware Source Income, then the other State tax credit cannot be taken in Delaware for that income.**

**NOTE:** Taxes paid to the political subdivision of a state cannot be claimed as credit. The District of Columbia, however, is classified as a "State" for the purposes of this credit and, therefore, can be claimed as credit on Line 44.

**If you claim the tax credit, you must attach to your return a signed copy of the income tax return filed with the other State(s). In addition, your Delaware return information will be shared with the other State(s) that you claimed the credit for.**

**45 Other Non-Refundable Credits**

**Enter on Line 45 the total of the following credit(s) to which you are entitled:**

**Form 700 Credits**

**Taxpayers claiming any of the following credits must complete and attach Form 700 to their return. (Form 700 is available from the Delaware Division of Revenue or [www.revenue.delaware.gov](http://www.revenue.delaware.gov).)**

**Economic Development Credits** are available to certain businesses engaged in a qualified business activity who meet the minimum capital investment and new hiring requirements. Only those taxpayers approved by the Division of Revenue may claim these credits.

**Green Industry Credits** are available for reducing waste release, use of recycled materials, processing of waste materials and collection and distribution of recycled materials. Only those taxpayers whose eligibility is certified by the Delaware Department of Natural Resources and Environmental Control and the Delaware Economic Development Office may claim these credits.

**Brownfield Tax Credits** are available for promoting the rehabilitation of contaminated industrial and commercial sites. Only those taxpayers whose eligibility is certified by the Delaware Department of Natural Resources and Environmental Control may claim these credits.

**Research and Development Tax Credit.** A business or individual may take an income tax credit on Delaware qualified research and

development expenses. A Division of Revenue approval letter must be attached to your Delaware return.

**Land and Historic Resource Tax Credit.** A business or individual may take an income tax credit for permanent gifts of land or interest in land to public agencies and qualified private non-profit charitable organizations. A Division of Revenue approval letter must be attached to your Delaware Return.

**Historic Preservation Tax Credits** are available to Resident Curators and to those persons who work to promote community revitalization and restoration, and the rehabilitation of historic properties. Only those taxpayers whose eligibility is certified by the Delaware State Historic Preservation Office may claim these credits.



**Neighborhood Assistance Tax Credit.** Certain taxpayers are eligible for an income tax credit for contributing to a neighborhood organization, community development corporation, or community based development organization; or for providing neighborhood assistance, job training, or education to an impoverished area or for low and moderate-income families. An investment claimed as a Neighborhood Assistance Credit shall not also be eligible for treatment in the same year as a charitable contribution for income tax purposes. Only those taxpayers whose eligibility is credited by the Delaware State Housing Authority and the Delaware Tax Appeal Board may claim these credits.

**46 Total Non-Refundable Credits**

Add Lines 43a, 43b, 44 and 45. The total of all non-refundable credits is limited to the amount of your Delaware tax liability on Line 42.

**47 Balance**

Subtract Line 46 from Line 42, and enter the result on Line 47. If Line 46 is greater than Line 42, enter "0" (zero).

**48 Delaware Tax Withheld**

Enter the Delaware income tax withheld as shown on your W-2 and/or 1099R Form(s). **DO NOT INCLUDE S CORP PAYMENTS.**

**49 Estimated Tax Payments and Payments with Extensions**

Enter on Line 49, the total quarterly estimated tax payments for 2014 including any credit carryover from your 2013 return. In order to receive proper credit for fourth quarter estimated tax payments, they must be made by January 15, 2015. Also, enter the amount paid with Form 1027 (Automatic Extension) on this line. **DO NOT INCLUDE S CORP PAYMENTS.**

**If you file separate returns, you must claim the estimated tax payments under the Social Security Number for which the payments were made.**

**50 S Corporation Payments and Refundable Business Credits**

Enter on Line 50, the Delaware estimated tax payment made on your behalf by an S Corporation. **Attach a copy of the Delaware Form 1100S Schedule A-1 reflecting such payment.**

**Business Finder's Fee Tax Credit.** This credit is available to encourage Delaware businesses to bring non Delaware businesses into the state. Only those taxpayers whose eligibility is certified by the Delaware Economic Development Office (DEDO) may claim this credit.

**New Economy Jobs Program Credit.** A credit available to qualified employers pursuant to the New Economy Jobs Program whose purpose is to encourage the creation of high wage, knowledge-based jobs in this state. To apply for certification as a qualified employer, submit Form 208DE (available from the Division of Revenue and at [www.revenue.delaware.gov](http://www.revenue.delaware.gov)) with the Secretary of Finance with a copy to the Director of Economic Development (DEDO).

**Veterans Opportunity Credit.** A credit awarded to qualified employers for hiring qualified veterans on or after January 1, 2012 and prior to January 1, 2016.

**Any taxpayer claiming any of the above refundable credits must complete Form 700 (available from the Division of Revenue and at [www.revenue.delaware.gov](http://www.revenue.delaware.gov)) and submit it with their Delaware return.**

**51 Real Estate Capital Gains Tax Payments Credit**

Enter on Line 51 the total of all real estate capital gain tax payments made to Delaware in 2014 from DE real estate sales. If you file separate returns, you must claim the real estate capital gains payment under the SSN for which the payments were made. **NOTE: Please submit all copies of Form 5403.**

**53 Balance Due**

If Line 47 is greater than Line 52, subtract Line 52 from Line 47 and enter the balance due on Line 53.

**54 Overpayment**

If Line 52 is greater than Line 47, subtract Line 47 from Line 52 and enter the amount of your overpayment on Line 54.

**55 Contribution to Special Funds**

If you and/or your spouse wish to contribute to any/all of the funds listed on Page 13, you must complete DE Schedule III. Enter the amount of your donation on the line provided next to the designated fund(s) of your choice. Enter the total amount donated on Line 55. The minimum amount for a donation is \$1. If you are not due a refund and you wish to make a contribution, you may do so. Include the total amount of your donation with the balance due.

**56 Carryover to 2015 Estimated Tax Account**

If you wish to apply a portion of your overpayment to your 2015 Estimated Tax Account, enter on Line 56 the portion of your overpayment (Line 54) to be applied.

**NOTE: An amount entered on Line 56 will reduce the amount refunded to you.**

**57 Penalties and Interest Due**

You may choose to compute the amount of penalties and interest due or you may leave Line 57 blank and the Division of Revenue will calculate the amount for you and send you a bill. Penalties may be assessed for filing a balance due return late, failure to pay the tax liability due, fraud, negligence and failure to pay estimated taxes (see Page 5 for a description of the penalties and interest).

**If you used Form DE2210 to calculate the underpayment of Estimated taxes and an Estimated penalty is due OR if you completed Part 3, check the "Form DE2210 Attached" box at the top of your return and submit DE2210 with your return. If you check the box and do not include Form DE2210, you will delay processing of your return. An attached DE2210 is not processed automatically unless this box is checked.**

**58 Net Balance Due**

Enter the net balance due (Line 53 plus Lines 55 and 57) and pay in full. Make checks payable to: Delaware Division of Revenue.

**59 Net Refund**

Enter the amount of the net refund (Line 54 less amounts on Line 55 and/or Line 56 and/or Line 57) to be refunded to you. If you do not have a balance due or a refund due, enter "0" (zero) on Line 59.

**Address Change**

If you move after you file your return, you should notify the Division of Revenue of your address change. Please be sure to include your and your spouse's Social Security Number in any correspondence with the Division of Revenue. You may change your address by calling the address change voice mailbox at (302) 577-8589. You may also call toll free 1-800-292-7826 (Delaware only).

**Federal Privacy Act Information**

Social Security Numbers (SSNs) must be included on your income tax return. The mandatory disclosure of SSNs is authorized by Section 306, Title 30 of the Delaware Code. SSNs are used primarily to administer and enforce all tax laws, both civil and criminal, for which the Division of Revenue has statutory responsibility.

**Signature**

Review your tax return before you sign it. Complete the return to the bottom of Page 1 to ensure you receive all credits and exclusions.

**Paid Preparer**

Please complete all the fields in the Paid Preparer section. You must also sign the return.

or Fiscal Year beginning MMDDYY and ending MMDDYY  
Your Social Security No. \_\_\_\_\_ Spouse's Social Sec. No. \_\_\_\_\_

Your Last Name	First Name and Middle Initial	Jr., Sr., III, etc.
----------------	-------------------------------	---------------------

Spouse's Last Name	Spouse's First Name, Jr., Sr., III, etc.
--------------------	--

Present Home Address (Number and Street)	Apt. #
--	--------

City	State	Zip Code
------	-------	----------

Check if  
FULL-YEAR  
non-resident  
in 2014

FILING STATUS (MUST CHECK ONE)

1. ☐ Single, Divorced, Widow(er)      3. ☐ Married or Entered into a Civil Union & Filing Separate Forms

2. ☐ Joint or Entered into a Civil Union      5. ☐ Head of Household

Form DE2210

If you were a part-year resident in 2014, give the dates you resided in Delaware.

From 

MM	DD
Month	Day

 2014 To 

MM	DD
Month	Day

 2014

Attached

37. **DELAWARE ADJUSTED GROSS INCOME** (Begin Return on Page 2, Line 1, then enter amount from Line 30B, Column 1 here ..... > 37 00

38. (a) If you elect the STANDARD DEDUCTION check here ..... a. ☐  
 Filing Statuses 1, 3 & 5 - \$3250      Filing Status 2 - \$6500

(b) If you elect to ITEMIZE DEDUCTIONS check here and enter amount from reverse side Line 36..... b. 38 00

39. ADDITIONAL STANDARD DEDUCTIONS **(Not Allowed with Itemized Deductions - See Instructions)**

40. <b>TOTAL DEDUCTIONS</b> - Add Lines 38 & 39 and enter here .....	40	00
--	----	----

41. <b>TAXABLE INCOME</b> - Subtract Line 40 from Line 37, and Compute Tax on this Amount .....	41	00
---	----	----

42. Tax Liability Computation	Proration Decimal	Tax Liability from Tax Rate

A Line 30A		00	(See instructions, page 10)	Table/Schedule Amount	
B Line 30B		00	=		x 42 00

43. **PERSONAL CREDITS (If Filing Status 3, see instructions on page 10)**  
 Enter number of exemptions claimed on Federal return \_\_\_\_\_ X \$110. = \_\_\_\_\_  
 Multiply this amount by the proration decimal on Line 42 (X \_\_\_\_\_) and enter total here \_\_\_\_\_ 43a \_\_\_\_\_ 00

43b. CHECK BOX(ES) Spouse 60 or Over (if filing status 2) ☐ Self 60 or Over ☐  
 Enter number of boxes checked on Line 43b \_\_\_\_\_ X \$110 = \_\_\_\_\_  
 Multiply this amount by the proration decimal on Line 42 (X \_\_\_\_\_) and enter total here..... 43b \_\_\_\_\_ 00

44. Tax imposed by State of _____ (Must attach copy of DE Sch I and other state return) (Part-Year Residents Only. See instructions, page 11) .....	44	00	44
--	----	----	----

45. Other Non-Refundable Credits (See instructions, page 11).....	45	00	45
---	----	----	----

46. Total Non-Refundable Credits. Add Lines 43a, 43b, 44 and 45	46	00
---	----	----

47. BALANCE. Subtract Line 46 from Line 42. If Line 46 is greater than Line 42, enter "0" (Zero).....	47	00
---	----	----

48. Delaware Tax Withheld (Attach W-2s/1099s)	48	00	48
---	----	----	----

49. 2014 Estimated Tax Paid & Payments with Extensions.....	49		00	49
---	----	--	----	----

50. S Corp Payments and Refundable Business Credits (See Instructions Page 12)	50		00	50
--	----	--	----	----

51	2014 Capital Gains Tax Payments (Attach Form 5403)	51		00	51
----	--	----	--	----	----

52	TOTAL REEUNDALE CREDITS Add Lines 48, 49, 50, and 51	52	00
----	--	----	----

53. If Line 47 is greater than Line 52, subtract 52 from 47 and enter here:	AMOUNT YOU OWE	≥	53	00
---	----------------	---	----	----

54	If line 52 is greater than line 47, subtract 47 from 52 and enter here	OVERPAYMENT	>	54	00
----	--	-------------	---	----	----

54. If Line 52 is greater than Line 47, subtract 47 from 52 and enter here.....	OVERLAPMENT	54	00
55. CONTRIBUTIONS TO SPECIAL FUNDS			

**TOTAL** \$ 55 00

56	AMOUNT OF LINE 54 TO BE APPLIED TO 2015 ESTIMATED TAX ACCOUNT	ENTER	>	56	00
----	---	-------	---	----	----

56. AMOUNT OF DEFECT TO BE PAID TO 2015 ESTIMATED TAX ACCOUNT	ENTER	56	00
57. PENALTIES AND INTEREST DUE. If line 53 is greater than \$400, see estimated tax instructions.	ENTER	57	00

57. PENALTIES AND INTEREST DUE. If line 55 is greater than \$400, see estimated tax instructions.	ENTER	57	00
58. NET BALANCE DUE. Enter the amount due (line 53 plus lines 55 and 57) and pay in full.	PAY IN FULL	58	00

50. NET REFUND. Subtract lines 55, 56 and 57 from line 54	<b>ZERO DUE/TO BE REFUNDED</b>	50	00
---	--------------------------------	----	----

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.

Your Signature	Date	Spouse's Signature (If filing joint)	Date
----------------	------	--------------------------------------	------

X MM DD YY X MM DD YY

Home Phone:	Business Phone:	Email Address:
-------------	-----------------	----------------

Signature of Paid Preparer	Date	Address of Paid Preparer
----------------------------	------	--------------------------

Business Phone	Email Address
EIN, SSN, or PTIN	



DF20314019999



DF2031402999

**SECTION A - INCOME AND ADJUSTMENTS FROM FEDERAL RETURN**

1. Wages, salaries, tips, etc.....
2. Interest.....
3. Dividends.....
4. State refunds, credits or offsets of state & local income taxes.....
5. Alimony received.....
6. Business income or (loss) (See instructions on Page 6).....
- 7a. Capital gain or (loss).....
- 7b. Other gains or (losses).....
8. IRA distributions.....
9. Taxable pensions and annuities.....
10. Rents, royalties, partnerships, S corps, estates, trusts, etc.....
11. Farm income or (loss).....
12. Unemployment compensation (insurance).....
13. Taxable Social Security Benefits.....
14. Other income (state nature and source) .....
15. Total income. Add Lines 1 through 14.....
16. Total Federal Adjustments (See instructions on Page 6).....
17. Federal Adjusted Gross Income for Delaware purposes. Subtract Line 16 from 15.....

**SECTION B - DELAWARE MODIFICATIONS AND ADJUSTMENTS - ADDITIONS (+)**

18. Interest received on obligations of any state other than Delaware.....
19. Fiduciary adjustment, oil depletion.....
20. TOTAL - Add Lines 18 & 19.....
21. Add Lines 17 & 20.....

**SECTION C - DELAWARE MODIFICATIONS AND ADJUSTMENTS - SUBTRACTIONS (-)**

22. Interest received on U.S. Obligations.....
23. Pension/Retirement Exclusions **(For a definition of eligible income, see instructions on Page 7)**.....
24. Delaware State tax refund.....
25. Fiduciary Adjustment, Work Opportunity Credit, Delaware NOL Carryforward.....
26. Taxable Social Security Benefits/Railroad Retirement Benefits/Higher Education Exclusion.....
27. TOTAL - Add Lines 22 through 26.....
28. Subtract Line 27 from Line 21 and enter here.....
29. Exclusion for certain persons 60 and over or disabled (See instructions on Page 8).....
- 30A. **Column 2.** Subtract Line 29 from Line 28. This is your modified Delaware Source Income.  
**Enter on front side Line 42, Box A.**.....
- 30B. **Column 1.** Subtract Line 29 from Line 28. This is your Delaware Adjusted Gross Income.  
**Enter on front side Line 37 and Line 42, Box B.**.....

**SECTION D - ITEMIZED DEDUCTIONS (ATTACH FEDERAL SCHEDULE A, FORM 1040)**

31. Enter total Itemized Deductions **(If Filing Status 3, see instructions on Page 8)**.....
32. Enter Foreign Taxes Paid (See instructions on Page 8).....
33. Enter Charitable Mileage Deduction (See instructions on Page 8).....
34. TOTAL - Add Lines 31, 32, and 33 .....
- 35a. Enter State Income Tax included in Line 31 above (See Instructions on Page 8).....
- 35b. Enter Form 700 Tax Credit Adjustment (See instructions on Page 9).....
36. Subtract Line 35a and 35b from Line 34. Enter here and on front, Line 38.....

**SECTION E - DIRECT DEPOSIT INFORMATION** If you would like your refund deposited directly to your checking or savings account, complete boxes a, b, c, and d below. See instructions for details.a. Routing Number b. Type: Checking ☐ Savings ☐c. Account Number 

d. Is this refund going to or through an account that is located outside of the United States?

Yes ☐ No ☐**NOTE: If your refund is adjusted by \$100.00 or more, a paper check will be issued and mailed to the address on your return.****BALANCE DUE W/PAYMENT ENCLOSED (LINE 58):**DELAWARE DIVISION OF REVENUE  
P.O. BOX 508, WILMINGTON, DE 19899-0508**REFUND (LINE 59):**DELAWARE DIVISION OF REVENUE  
P.O. BOX 8710 WILMINGTON, DE 19899-8710**ALL OTHER RETURNS:**DELAWARE DIVISION OF REVENUE  
P.O. BOX 8711, WILMINGTON, DE 19899-8711**MAKE CHECK PAYABLE TO : DELAWARE DIVISION OF REVENUE. REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES**  
(Rev 01/08/15) **WHEN FILING YOUR RETURN AND KEEP A COPY OF THE RETURN FOR YOUR RECORDS**



or Fiscal Year beginning MMDDYY and ending MMDDYY  
Your Social Security No. \_\_\_\_\_ Spouse's Social Sec. No. \_\_\_\_\_

Your Last Name	First Name and Middle Initial	Jr., Sr., III, etc.
----------------	-------------------------------	---------------------

Spouse's Last Name	Spouse's First Name, Jr., Sr., III, etc.
--------------------	--

Present Home Address (Number and Street)	Apt. #
--	--------

City	State	Zip Code
------	-------	----------

Check if  
FULL-YEAR  
non-resident  
in 2014

FILING STATUS (MUST CHECK ONE)

1. ☐ Single, Divorced, Widow(er)      3. ☐ Married or Entered into a Civil Union & Filing Separate Forms

2. ☐ Joint or Entered into a Civil Union      5. ☐ Head of Household

Form DE2210

☐ Attached

If you were a part-year resident in 2014, give the dates you resided in Delaware.

From 

MM	DD
Month	Day

 2014 To 

MM	DD
Month	Day

 2014

37. DELAWARE ADJUSTED GROSS INCOME (Begin Return on Page 2, Line 1, then enter amount from Line 30B, Column 1 here ..... >	37	00
--	----	----

38. (a) If you elect the STANDARD DEDUCTION check here ..... a. ☐  
 Filing Statuses 1, 3 & 5 - \$3250      Filing Status 2 - \$6500

(b) If you elect to ITEMIZE DEDUCTIONS check here and enter amount from reverse side Line 36..... b. 38 00

39. ADDITIONAL STANDARD DEDUCTIONS **(Not Allowed with Itemized Deductions - See Instructions)**

40. <b>TOTAL DEDUCTIONS</b> - Add Lines 38 & 39 and enter here .....	40	00
--	----	----

41. <b>TAXABLE INCOME</b> - Subtract Line 40 from Line 37, and Compute Tax on this Amount .....	41	00
---	----	----

42. Tax Liability Computation		Proration Decimal (See instructions, page 10)	Tax Liability from Tax Rate Table/Schedule Amount	
A Line 30A				
B Line 30B				42

43. PERSONAL CREDITS (If Filing Status 3, see instructions on page 10)  
 Enter number of exemptions claimed on Federal return \_\_\_\_\_ X \$110. = \_\_\_\_\_  
 Multiply this amount by the proration decimal on Line 42 (X \_\_\_\_\_) and enter total here \_\_\_\_\_ 43a \_\_\_\_\_ 00

43b. CHECK BOX(ES) Spouse 60 or Over (if filing status 2) ☐ Self 60 or Over ☐  
 Enter number of boxes checked on Line 43b \_\_\_\_\_ X \$110 = \_\_\_\_\_  
 Multiply this amount by the proration decimal on Line 42 (X \_\_\_\_\_) and enter total here..... 43b \_\_\_\_\_ 00

44. Tax imposed by State of _____ (Must attach copy of DE Sch I and other state return) (Part-Year Residents Only. See instructions, page 11) .....	44	00	44
--	----	----	----

45. Other Non-Refundable Credits (See instructions, page 11).....	45	00	45
---	----	----	----

46. Total Non-Refundable Credits. Add Lines 43a, 43b, 44 and 45	46	00
---	----	----

47. BALANCE. Subtract Line 46 from Line 42. If Line 46 is greater than Line 42, enter "0" (Zero).....	47	00
---	----	----

48. Delaware Tax Withheld (Attach W-2s/1099s)	48	00	48
---	----	----	----

49. 2014 Estimated Tax Paid & Payments with Extensions.....	49		00	49
---	----	--	----	----

50. S Corp Payments and Refundable Business Credits (See Instructions Page 12)	50		00	50
--	----	--	----	----

51	2014 Capital Gains Tax Payments (Attach Form 5403)	51		00	51
----	--	----	--	----	----

52	TOTAL REEUNDALE CREDITS Add Lines 48, 49, 50, and 51	52	00
----	--	----	----

53. If Line 47 is greater than Line 52, subtract 52 from 47 and enter here:	AMOUNT YOU OWE	≥	53	00
---	----------------	---	----	----

54	If line 52 is greater than line 47, subtract 47 from 52 and enter here	OVERPAYMENT	>	54	00
----	--	-------------	---	----	----

54. If Line 52 is greater than Line 47, subtract 47 from 52 and enter here.....	OVERLAPMENT	54	00
55. CONTRIBUTIONS TO SPECIAL FUNDS			

**TOTAL**    **>**    55    00

56	AMOUNT OF LINE 54 TO BE APPLIED TO 2015 ESTIMATED TAX ACCOUNT	ENTER	>	50		00
----	---	-------	---	----	--	----

56. AMOUNT OF DEFECT TO BE PAID FOR 2015 ESTIMATED TAX ACCOUNT	ENTER	56	00
57. PENALTIES AND INTEREST DUE. If line 53 is greater than \$400, see estimated tax instructions.	ENTER	57	00

57. PENALTIES AND INTEREST DUE. If line 55 is greater than \$400, see estimated tax instructions.	ENTER	57	00
58. NET BALANCE DUE. Enter the amount due (line 53 plus lines 55 and 57) and pay in full.	PAY IN FULL	58	00

50. NET REFUND. Subtract lines 55, 56 and 57 from line 54	<b>ZERO DUE/TO BE REFUNDED</b>	50		00
---	--------------------------------	----	--	----

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.

Your Signature	Date	Spouse's Signature (If filing joint)	Date
----------------	------	--------------------------------------	------

X MM DD YY X MM DD YY

Home Phone:	Business Phone:	Email Address:
-------------	-----------------	----------------

Signature of Paid Preparer	Date	Address of Paid Preparer
----------------------------	------	--------------------------

Business Phone	Email Address
EIN, SSN, or PTIN	



DF20314019999



DF2031402999

**SECTION A - INCOME AND ADJUSTMENTS FROM FEDERAL RETURN**

1. Wages, salaries, tips, etc.....
2. Interest.....
3. Dividends.....
4. State refunds, credits or offsets of state & local income taxes.....
5. Alimony received.....
6. Business income or (loss) (See instructions on Page 6).....
- 7a. Capital gain or (loss).....
- 7b. Other gains or (losses).....
8. IRA distributions.....
9. Taxable pensions and annuities.....
10. Rents, royalties, partnerships, S corps, estates, trusts, etc.....
11. Farm income or (loss).....
12. Unemployment compensation (insurance).....
13. Taxable Social Security Benefits.....
14. Other income (state nature and source) .....
15. Total income. Add Lines 1 through 14.....
16. Total Federal Adjustments (See instructions on Page 6).....
17. Federal Adjusted Gross Income for Delaware purposes. Subtract Line 16 from 15.....

**SECTION B - DELAWARE MODIFICATIONS AND ADJUSTMENTS - ADDITIONS (+)**

18. Interest received on obligations of any state other than Delaware.....
19. Fiduciary adjustment, oil depletion.....
20. TOTAL - Add Lines 18 & 19.....
21. Add Lines 17 & 20.....

**SECTION C - DELAWARE MODIFICATIONS AND ADJUSTMENTS - SUBTRACTIONS (-)**

22. Interest received on U.S. Obligations.....
23. Pension/Retirement Exclusions **(For a definition of eligible income, see instructions on Page 7)**.....
24. Delaware State tax refund.....
25. Fiduciary Adjustment, Work Opportunity Credit, Delaware NOL Carryforward.....
26. Taxable Social Security Benefits/Railroad Retirement Benefits/Higher Education Exclusion.....
27. TOTAL - Add Lines 22 through 26.....
28. Subtract Line 27 from Line 21 and enter here.....
29. Exclusion for certain persons 60 and over or disabled (See instructions on Page 8).....
- 30A. **Column 2.** Subtract Line 29 from Line 28. This is your modified Delaware Source Income.  
**Enter on front side Line 42, Box A.**.....
- 30B. **Column 1.** Subtract Line 29 from Line 28. This is your Delaware Adjusted Gross Income.  
**Enter on front side Line 37 and Line 42, Box B.**.....

**SECTION D - ITEMIZED DEDUCTIONS (ATTACH FEDERAL SCHEDULE A, FORM 1040)**

31. Enter total Itemized Deductions **(If Filing Status 3, see instructions on Page 8)**.....
32. Enter Foreign Taxes Paid (See instructions on Page 8).....
33. Enter Charitable Mileage Deduction (See instructions on Page 8).....
34. TOTAL - Add Lines 31, 32, and 33 .....
- 35a. Enter State Income Tax included in Line 31 above (See Instructions on Page 8).....
- 35b. Enter Form 700 Tax Credit Adjustment (See instructions on Page 9).....
36. Subtract Line 35a and 35b from Line 34. Enter here and on front, Line 38.....

**SECTION E - DIRECT DEPOSIT INFORMATION** If you would like your refund deposited directly to your checking or savings account, complete boxes a, b, c, and d below. See instructions for details.a. Routing Number b. Type: Checking ☐ Savings ☐c. Account Number 

d. Is this refund going to or through an account that is located outside of the United States?

Yes ☐ No ☐**NOTE: If your refund is adjusted by \$100.00 or more, a paper check will be issued and mailed to the address on your return.****BALANCE DUE W/PAYMENT ENCLOSED (LINE 58):**DELAWARE DIVISION OF REVENUE  
P.O. BOX 508, WILMINGTON, DE 19899-0508**REFUND (LINE 59):**DELAWARE DIVISION OF REVENUE  
P.O. BOX 8710 WILMINGTON, DE 19899-8710**ALL OTHER RETURNS:**DELAWARE DIVISION OF REVENUE  
P.O. BOX 8711, WILMINGTON, DE 19899-8711**MAKE CHECK PAYABLE TO : DELAWARE DIVISION OF REVENUE. REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES**  
(Rev 01/08/15) **WHEN FILING YOUR RETURN AND KEEP A COPY OF THE RETURN FOR YOUR RECORDS**

Name(s):

Social Security Number:

--	--	--	--	--	--	--	--	--	--

**DE SCHEDULE I - CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE**

See the instructions and complete the worksheet on Page 11 prior to completing DE Schedule I.

Enter the credit in **HIGHEST** to **LOWEST** amount order.

1. Tax imposed by State of	(enter 2 character state name).....	1		00
2. Tax imposed by State of	(enter 2 character state name).....	2		00
3. Tax imposed by State of	(enter 2 character state name).....	3		00
4. Tax imposed by State of	(enter 2 character state name).....	4		00
5. Tax imposed by State of	(enter 2 character state name).....	5		00
6. Enter the total here and on Page 1, Line 44. <b>You must attach a copy of the other state return(s) with your Delaware tax return</b>	.....	6		00

**DE SCHEDULE II** - This schedule does not apply to the Non-resident form. It is intentionally excluded.

**DE SCHEDULE III - CONTRIBUTIONS TO SPECIAL FUNDS**

See Page 13 for a description of each worthwhile fund listed below.

7. A. Non-Game Wildlife		00	G. Veteran's Home		00	M. White Clay Creek		00
B. U.S. Olympics		00	H. DE National Guard		00	N. Home of the Brave		00
C. Emergency Housing		00	I. Juv. Diabetes Fund		00	O. Senior Trust Fund		00
D. Breast Cancer Educ.		00	J. Mult. Sclerosis Soc.		00	P. Veteran's Trust Fund		00
E. Organ Donations		00	K. Ovarian Cancer Fund		00	Q. Protecting DE's Children Fund		00
F. Diabetes Educ.		00	L. 21st Fund for Children		00			

Enter the total Contribution amount here and on Non-Resident Return, Line 55 ..... 7  00

**This page MUST be sent in with your Delaware return if any of the Schedules (above) are completed.**





Name(s):

Social Security Number:

**DE SCHEDULE I - CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE****See the instructions and complete the worksheet on Page 11 prior to completing DE Schedule I.**Enter the credit in **HIGHEST** to **LOWEST** amount order.

1. Tax imposed by State of	(enter 2 character state name).....	1	<input type="text"/>	<input type="text"/>
2. Tax imposed by State of	(enter 2 character state name).....	2	<input type="text"/>	<input type="text"/>
3. Tax imposed by State of	(enter 2 character state name).....	3	<input type="text"/>	<input type="text"/>
4. Tax imposed by State of	(enter 2 character state name).....	4	<input type="text"/>	<input type="text"/>
5. Tax imposed by State of	(enter 2 character state name).....	5	<input type="text"/>	<input type="text"/>
6. Enter the total here and on Page 1, Line 44. <b>You must attach a copy of the other state return(s) with your Delaware tax return</b> .....		6	<input type="text"/>	<input type="text"/>

**DE SCHEDULE II** - This schedule does not apply to the Non-resident form. It is intentionally excluded.**DE SCHEDULE III - CONTRIBUTIONS TO SPECIAL FUNDS**

See Page 13 for a description of each worthwhile fund listed below.

7. A. Non-Game Wildlife	<input type="text"/>	<input type="text"/>	G. Veteran's Home	<input type="text"/>	<input type="text"/>	M. White Clay Creek	<input type="text"/>	<input type="text"/>
B. U.S. Olympics	<input type="text"/>	<input type="text"/>	H. DE National Guard	<input type="text"/>	<input type="text"/>	N. Home of the Brave	<input type="text"/>	<input type="text"/>
C. Emergency Housing	<input type="text"/>	<input type="text"/>	I. Juv. Diabetes Fund	<input type="text"/>	<input type="text"/>	O. Senior Trust Fund	<input type="text"/>	<input type="text"/>
D. Breast Cancer Educ.	<input type="text"/>	<input type="text"/>	J. Mult. Sclerosis Soc.	<input type="text"/>	<input type="text"/>	P. Veteran's Trust Fund	<input type="text"/>	<input type="text"/>
E. Organ Donations	<input type="text"/>	<input type="text"/>	K. Ovarian Cancer Fund	<input type="text"/>	<input type="text"/>	Q. Protecting DE's Children Fund	<input type="text"/>	<input type="text"/>
F. Diabetes Educ.	<input type="text"/>	<input type="text"/>	L. 21st Fund for Children	<input type="text"/>	<input type="text"/>			

Enter the total Contribution amount here and on Non-Resident Return, Line 55 ..... 7 **This page MUST be sent in with your Delaware return if any of the Schedules (above) are completed.**

**2014 STATE INCOME TAX TABLE**  
**BASED ON TABLE INCOME FOR PERSONS WITH**  
**TAXABLE INCOMES OF LESS THAN \$60,000**

At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due
0	1,000	0	5,850	5,900	100	9,800	9,850	254	13,750	13,800	442	17,700	17,750	632
1,000	2,000	0	5,900	5,950	102	9,850	9,900	256	13,800	13,850	445	17,750	17,800	634
2,000			5,950	6,000	104	9,900	9,950	258	13,850	13,900	447	17,800	17,850	637
2,000	2,050	1	6,000			9,950	10,000	260	13,900	13,950	449	17,850	17,900	639
2,050	2,100	2	6,000	6,050	106	10,000			13,950	14,000	452	17,900	17,950	641
2,100	2,150	3	6,050	6,100	108	10,000	10,050	262	14,000			17,950	18,000	644
2,150	2,200	4	6,100	6,150	110	10,050	10,100	265	14,000	14,050	454	18,000		
2,200	2,250	5	6,150	6,200	112	10,100	10,150	267	14,050	14,100	457	18,000	18,050	646
2,250	2,300	6	6,200	6,250	114	10,150	10,200	269	14,100	14,150	459	18,050	18,100	649
2,300	2,350	7	6,250	6,300	116	10,200	10,250	272	14,150	14,200	461	18,100	18,150	651
2,350	2,400	8	6,300	6,350	118	10,250	10,300	274	14,200	14,250	464	18,150	18,200	653
2,400	2,450	9	6,350	6,400	120	10,300	10,350	277	14,250	14,300	466	18,200	18,250	656
2,450	2,500	10	6,400	6,450	122	10,350	10,400	279	14,300	14,350	469	18,250	18,300	658
2,500	2,550	12	6,450	6,500	124	10,400	10,450	281	14,350	14,400	471	18,300	18,350	661
2,550	2,600	13	6,500	6,550	125	10,450	10,500	284	14,400	14,450	473	18,350	18,400	663
2,600	2,650	14	6,550	6,600	127	10,500	10,550	286	14,450	14,500	476	18,400	18,450	665
2,650	2,700	15	6,600	6,650	129	10,550	10,600	289	14,500	14,550	478	18,450	18,500	668
2,700	2,750	16	6,650	6,700	131	10,600	10,650	291	14,550	14,600	481	18,500	18,550	670
2,750	2,800	17	6,700	6,750	133	10,650	10,700	293	14,600	14,650	483	18,550	18,600	673
2,800	2,850	18	6,750	6,800	135	10,700	10,750	296	14,650	14,700	485	18,600	18,650	675
2,850	2,900	19	6,800	6,850	137	10,750	10,800	298	14,700	14,750	488	18,650	18,700	677
2,900	2,950	20	6,850	6,900	139	10,800	10,850	301	14,750	14,800	490	18,700	18,750	680
2,950	3,000	21	6,900	6,950	141	10,850	10,900	303	14,800	14,850	493	18,750	18,800	682
3,000			6,950	7,000	143	10,900	10,950	305	14,850	14,900	495	18,800	18,850	685
3,000	3,050	23	7,000			10,950	11,000	308	14,900	14,950	497	18,850	18,900	687
3,050	3,100	24	7,000	7,050	145	11,000			14,950	15,000	500	18,900	18,950	689
3,100	3,150	25	7,050	7,100	147	11,000	11,050	310	15,000			18,950	19,000	692
3,150	3,200	26	7,100	7,150	149	11,050	11,100	313	15,000	15,050	502	19,000		
3,200	3,250	27	7,150	7,200	151	11,100	11,150	315	15,050	15,100	505	19,000	19,050	694
3,250	3,300	28	7,200	7,250	153	11,150	11,200	317	15,100	15,150	507	19,050	19,100	697
3,300	3,350	29	7,250	7,300	155	11,200	11,250	320	15,150	15,200	509	19,100	19,150	699
3,350	3,400	30	7,300	7,350	157	11,250	11,300	322	15,200	15,250	512	19,150	19,200	701
3,400	3,450	31	7,350	7,400	159	11,300	11,350	325	15,250	15,300	514	19,200	19,250	704
3,450	3,500	32	7,400	7,450	161	11,350	11,400	327	15,300	15,350	517	19,250	19,300	706
3,500	3,550	34	7,450	7,500	163	11,400	11,450	329	15,350	15,400	519	19,300	19,350	709
3,550	3,600	35	7,500	7,550	164	11,450	11,500	332	15,400	15,450	521	19,350	19,400	711
3,600	3,650	36	7,550	7,600	166	11,500	11,550	334	15,450	15,500	524	19,400	19,450	713
3,650	3,700	37	7,600	7,650	168	11,550	11,600	337	15,500	15,550	526	19,450	19,500	716
3,700	3,750	38	7,650	7,700	170	11,600	11,650	339	15,550	15,600	529	19,500	19,550	718
3,750	3,800	39	7,700	7,750	172	11,650	11,700	341	15,600	15,650	531	19,550	19,600	721
3,800	3,850	40	7,750	7,800	174	11,700	11,750	344	15,650	15,700	533	19,600	19,650	723
3,850	3,900	41	7,800	7,850	176	11,750	11,800	346	15,700	15,750	536	19,650	19,700	725
3,900	3,950	42	7,850	7,900	178	11,800	11,850	349	15,750	15,800	538	19,700	19,750	728
3,950	4,000	43	7,900	7,950	180	11,850	11,900	351	15,800	15,850	541	19,750	19,800	730
4,000			7,950	8,000	182	11,900	11,950	353	15,850	15,900	543	19,800	19,850	733
4,000	4,050	45	8,000			11,950	12,000	356	15,900	15,950	545	19,850	19,900	735
4,050	4,100	46	8,000	8,050	184	12,000			15,950	16,000	548	19,900	19,950	737
4,100	4,150	47	8,050	8,100	186	12,000	12,050	358	16,000			19,950	20,000	740
4,150	4,200	48	8,100	8,150	188	12,050	12,100	361	16,000	16,050	550	20,000		
4,200	4,250	49	8,150	8,200	190	12,100	12,150	363	16,050	16,100	553	20,000	20,050	742
4,250	4,300	50	8,200	8,250	192	12,150	12,200	365	16,100	16,150	555	20,050	20,100	745
4,300	4,350	51	8,250	8,300	194	12,200	12,250	368	16,150	16,200	557	20,100	20,150	748
4,350	4,400	52	8,300	8,350	196	12,250	12,300	370	16,200	16,250	560	20,150	20,200	750
4,400	4,450	53	8,350	8,400	198	12,300	12,350	373	16,250	16,300	562	20,200	20,250	753
4,450	4,500	54	8,400	8,450	200	12,350	12,400	375	16,300	16,350	565	20,250	20,300	755
4,500	4,550	56	8,450	8,500	202	12,400	12,450	377	16,350	16,400	567	20,300	20,350	758
4,550	4,600	57	8,500	8,550	203	12,450	12,500	380	16,400	16,450	569	20,350	20,400	761
4,600	4,650	58	8,550	8,600	205	12,500	12,550	382	16,450	16,500	572	20,400	20,450	763
4,650	4,700	59	8,600	8,650	207	12,550	12,600	385	16,500	16,550	574	20,450	20,500	766
4,700	4,750	60	8,650	8,700	209	12,600	12,650	387	16,550	16,600	577	20,500	20,550	768
4,750	4,800	61	8,700	8,750	211	12,650	12,700	389	16,600	16,650	579	20,550	20,600	771
4,800	4,850	62	8,750	8,800	213	12,700	12,750	392	16,650	16,700	581	20,600	20,650	774
4,850	4,900	63	8,800	8,850	215	12,750	12,800	394	16,700	16,750	584	20,650	20,700	776
4,900	4,950	64	8,850	8,900	217	12,800	12,850	397	16,750	16,800	586	20,700	20,750	779
4,950	5,000	65	8,900	8,950	219	12,850	12,900	399	16,800	16,850	589	20,750	20,800	781
5,000			8,950	9,000	221	12,900	12,950	401	16,850	16,900	591	20,800	20,850	784
5,000	5,050	67	9,000			12,950	13,000	404	16,900	16,950	593			

# 2014 STATE INCOME TAX TABLE

At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due
21,650	21,700	828	25,700	25,750	1,041	29,750	29,800	1,266	33,850	33,900	1,494	37,950	38,000	1,721
21,700	21,750	831	25,750	25,800	1,044	29,800	29,850	1,269	33,900	33,950	1,496	38,000		
21,750	21,800	833	25,800	25,850	1,047	29,850	29,900	1,272	33,950	34,000	1,499	38,000	38,050	1,724
21,800	21,850	836	25,850	25,900	1,050	29,900	29,950	1,274	34,000			38,050	38,100	1,727
21,850	21,900	839	25,900	25,950	1,052	29,950	30,000	1,277	34,000	34,050	1,502	38,100	38,150	1,729
21,900	21,950	841	25,950	26,000	1,055	30,000			34,050	34,100	1,505	38,150	38,200	1,732
21,950	22,000	844	26,000			30,000	30,050	1,280	34,100	34,150	1,507	38,200	38,250	1,735
22,000			26,000	26,050	1,058	30,050	30,100	1,283	34,150	34,200	1,510	38,250	38,300	1,738
22,000	22,050	846	26,050	26,100	1,061	30,100	30,150	1,285	34,200	34,250	1,513	38,300	38,350	1,741
22,050	22,100	849	26,100	26,150	1,063	30,150	30,200	1,288	34,250	34,300	1,516	38,350	38,400	1,743
22,100	22,150	852	26,150	26,200	1,066	30,200	30,250	1,291	34,300	34,350	1,519	38,400	38,450	1,746
22,150	22,200	854	26,200	26,250	1,069	30,250	30,300	1,294	34,350	34,400	1,521	38,450	38,500	1,749
22,200	22,250	857	26,250	26,300	1,072	30,300	30,350	1,297	34,400	34,450	1,524	38,500	38,550	1,752
22,250	22,300	859	26,300	26,350	1,075	30,350	30,400	1,299	34,450	34,500	1,527	38,550	38,600	1,754
22,300	22,350	862	26,350	26,400	1,077	30,400	30,450	1,302	34,500	34,550	1,530	38,600	38,650	1,757
22,350	22,400	865	26,400	26,450	1,080	30,450	30,500	1,305	34,550	34,600	1,532	38,650	38,700	1,760
22,400	22,450	867	26,450	26,500	1,083	30,500	30,550	1,308	34,600	34,650	1,535	38,700	38,750	1,763
22,450	22,500	870	26,500	26,550	1,086	30,550	30,600	1,310	34,650	34,700	1,538	38,750	38,800	1,766
22,500	22,550	872	26,550	26,600	1,088	30,600	30,650	1,313	34,700	34,750	1,541	38,800	38,850	1,768
22,550	22,600	875	26,600	26,650	1,091	30,650	30,700	1,316	34,750	34,800	1,544	38,850	38,900	1,771
22,600	22,650	878	26,650	26,700	1,094	30,700	30,750	1,319	34,800	34,850	1,546	38,900	38,950	1,774
22,650	22,700	880	26,700	26,750	1,097	30,750	30,800	1,322	34,850	34,900	1,549	38,950	39,000	1,777
22,700	22,750	883	26,750	26,800	1,100	30,800	30,850	1,324	34,900	34,950	1,552	39,000		
22,750	22,800	885	26,800	26,850	1,102	30,850	30,900	1,327	34,950	35,000	1,555	39,000	39,050	1,779
22,800	22,850	888	26,850	26,900	1,105	30,900	30,950	1,330	35,000			39,050	39,100	1,782
22,850	22,900	891	26,900	26,950	1,108	30,950	31,000	1,333	35,000	35,050	1,557	39,100	39,150	1,785
22,900	22,950	893	26,950	27,000	1,111	31,000			35,050	35,100	1,560	39,150	39,200	1,788
22,950	23,000	896	27,000			31,000	31,050	1,335	35,100	35,150	1,563	39,200	39,250	1,790
23,000			27,000	27,050	1,113	31,050	31,100	1,338	35,150	35,200	1,566	39,250	39,300	1,793
23,000	23,050	898	27,050	27,100	1,116	31,100	31,150	1,341	35,200	35,250	1,568	39,300	39,350	1,796
23,050	23,100	901	27,100	27,150	1,119	31,150	31,200	1,344	35,250	35,300	1,571	39,350	39,400	1,799
23,100	23,150	904	27,150	27,200	1,122	31,200	31,250	1,346	35,300	35,350	1,574	39,400	39,450	1,802
23,150	23,200	906	27,200	27,250	1,124	31,250	31,300	1,349	35,350	35,400	1,577	39,450	39,500	1,804
23,200	23,250	909	27,250	27,300	1,127	31,300	31,350	1,352	35,400	35,450	1,580	39,500	39,550	1,807
23,250	23,300	911	27,300	27,350	1,130	31,350	31,400	1,355	35,450	35,500	1,582	39,550	39,600	1,810
23,300	23,350	914	27,350	27,400	1,133	31,400	31,450	1,358	35,500	35,550	1,585	39,600	39,650	1,813
23,350	23,400	917	27,400	27,450	1,136	31,450	31,500	1,360	35,550	35,600	1,588	39,650	39,700	1,815
23,400	23,450	919	27,450	27,500	1,138	31,500	31,550	1,363	35,600	35,650	1,591	39,700	39,750	1,818
23,450	23,500	922	27,500	27,550	1,141	31,550	31,600	1,366	35,650	35,700	1,593	39,750	39,800	1,821
23,500	23,550	924	27,550	27,600	1,144	31,600	31,650	1,369	35,700	35,750	1,596	39,800	39,850	1,824
23,550	23,600	927	27,600	27,650	1,147	31,650	31,700	1,371	35,750	35,800	1,599	39,850	39,900	1,827
23,600	23,650	930	27,650	27,700	1,149	31,700	31,750	1,374	35,800	35,850	1,602	39,900	39,950	1,829
23,650	23,700	932	27,700	27,750	1,152	31,750	31,800	1,377	35,850	35,900	1,605	39,950	40,000	1,832
23,700	23,750	935	27,750	27,800	1,155	31,800	31,850	1,380	35,900	35,950	1,607	40,000		
23,750	23,800	937	27,800	27,850	1,158	31,850	31,900	1,383	35,950	36,000	1,610	40,000	40,050	1,835
23,800	23,850	940	27,850	27,900	1,161	31,900	31,950	1,385	36,000			40,050	40,100	1,838
23,850	23,900	943	27,900	27,950	1,163	31,950	32,000	1,388	36,000	36,050	1,613	40,100	40,150	1,840
23,900	23,950	945	27,950	28,000	1,166	32,000			36,050	36,100	1,616	40,150	40,200	1,843
23,950	24,000	948	28,000			32,000	32,050	1,391	36,100	36,150	1,618	40,200	40,250	1,846
24,000			28,000	28,050	1,169	32,050	32,100	1,394	36,150	36,200	1,621	40,250	40,300	1,849
24,000	24,050	950	28,050	28,100	1,172	32,100	32,150	1,396	36,200	36,250	1,624	40,300	40,350	1,852
24,050	24,100	953	28,100	28,150	1,174	32,150	32,200	1,399	36,250	36,300	1,627	40,350	40,400	1,854
24,100	24,150	956	28,150	28,200	1,177	32,200	32,250	1,402	36,300	36,350	1,630	40,400	40,450	1,857
24,150	24,200	958	28,200	28,250	1,180	32,250	32,300	1,405	36,350	36,400	1,632	40,450	40,500	1,860
24,200	24,250	961	28,250	28,300	1,183	32,300	32,350	1,408	36,400	36,450	1,635	40,500	40,550	1,863
24,250	24,300	963	28,300	28,350	1,186	32,350	32,400	1,410	36,450	36,500	1,638	40,550	40,600	1,865
24,300	24,350	966	28,350	28,400	1,188	32,400	32,450	1,413	36,500	36,550	1,641	40,600	40,650	1,868
24,350	24,400	969	28,400	28,450	1,191	32,450	32,500	1,416	36,550	36,600	1,643	40,650	40,700	1,871
24,400	24,450	971	28,450	28,500	1,194	32,500	32,550	1,419	36,600	36,650	1,646	40,700	40,750	1,874
24,450	24,500	974	28,500	28,550	1,197	32,550	32,600	1,421	36,650	36,700	1,649	40,750	40,800	1,877
24,500	24,550	976	28,550	28,600	1,199	32,600	32,650	1,424	36,700	36,7				

## 2014 STATE INCOME TAX TABLE

At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due
42,000			46,150	46,200	2,176	50,250	50,300	2,404	53,500	53,550	2,584	56,750	56,800	2,765
42,000	42,050	1,946	46,200	46,250	2,179	50,300	50,350	2,407	53,550	53,600	2,587	56,800	56,850	2,767
42,050	42,100	1,949	46,250	46,300	2,182	50,350	50,400	2,409	53,600	53,650	2,590	56,850	56,900	2,770
42,100	42,150	1,951	46,300	46,350	2,185	50,400	50,450	2,412	53,650	53,700	2,592	56,900	56,950	2,773
42,150	42,200	1,954	46,350	46,400	2,187	50,450	50,500	2,415	53,700	53,750	2,595	56,950	57,000	2,776
42,200	42,250	1,957	46,400	46,450	2,190	50,500	50,550	2,418	53,750	53,800	2,598	57,000		
42,250	42,300	1,960	46,450	46,500	2,193	50,550	50,600	2,420	53,800	53,850	2,601	57,000	57,050	2,778
42,300	42,350	1,963	46,500	46,550	2,196	50,600	50,650	2,423	53,850	53,900	2,604	57,050	57,100	2,781
42,350	42,400	1,965	46,550	46,600	2,198	50,650	50,700	2,426	53,900	53,950	2,606	57,100	57,150	2,784
42,400	42,450	1,968	46,600	46,650	2,201	50,700	50,750	2,429	53,950	54,000	2,609	57,150	57,200	2,787
42,450	42,500	1,971	46,650	46,700	2,204	50,750	50,800	2,432	54,000			57,200	57,250	2,789
42,500	42,550	1,974	46,700	46,750	2,207	50,800	50,850	2,434	54,000	54,050	2,612	57,250	57,300	2,792
42,550	42,600	1,976	46,750	46,800	2,210	50,850	50,900	2,437	54,050	54,100	2,615	57,300	57,350	2,795
42,600	42,650	1,979	46,800	46,850	2,212	50,900	50,950	2,440	54,100	54,150	2,617	57,350	57,400	2,798
42,650	42,700	1,982	46,850	46,900	2,215	50,950	51,000	2,443	54,150	54,200	2,620	57,400	57,450	2,801
42,700	42,750	1,985	46,900	46,950	2,218	51,000			54,200	54,250	2,623	57,450	57,500	2,803
42,750	42,800	1,988	46,950	47,000	2,221	51,000	51,050	2,445	54,250	54,300	2,626	57,500	57,550	2,806
42,800	42,850	1,990	47,000			51,050	51,100	2,448	54,300	54,350	2,629	57,550	57,600	2,809
42,850	42,900	1,993	47,000	47,050	2,223	51,100	51,150	2,451	54,350	54,400	2,631	57,600	57,650	2,812
42,900	42,950	1,996	47,050	47,100	2,226	51,150	51,200	2,454	54,400	54,450	2,634	57,650	57,700	2,814
42,950	43,000	1,999	47,100	47,150	2,229	51,200	51,250	2,456	54,450	54,500	2,637	57,700	57,750	2,817
43,000			47,150	47,200	2,232	51,250	51,300	2,459	54,500	54,550	2,640	57,750	57,800	2,820
43,000	43,050	2,001	47,200	47,250	2,234	51,300	51,350	2,462	54,550	54,600	2,642	57,800	57,850	2,823
43,050	43,100	2,004	47,250	47,300	2,237	51,350	51,400	2,465	54,600	54,650	2,645	57,850	57,900	2,826
43,100	43,150	2,007	47,300	47,350	2,240	51,400	51,450	2,468	54,650	54,700	2,648	57,900	57,950	2,828
43,150	43,200	2,010	47,350	47,400	2,243	51,450	51,500	2,470	54,700	54,750	2,651	57,950	58,000	2,831
43,200	43,250	2,012	47,400	47,450	2,246	51,500	51,550	2,473	54,750	54,800	2,654	58,000		
43,250	43,300	2,015	47,450	47,500	2,248	51,550	51,600	2,476	54,800	54,850	2,656	58,000	58,050	2,834
43,300	43,350	2,018	47,500	47,550	2,251	51,600	51,650	2,479	54,850	54,900	2,659	58,050	58,100	2,837
43,350	43,400	2,021	47,550	47,600	2,254	51,650	51,700	2,481	54,900	54,950	2,662	58,100	58,150	2,839
43,400	43,450	2,024	47,600	47,650	2,257	51,700	51,750	2,484	54,950	55,000	2,665	58,150	58,200	2,842
43,450	43,500	2,026	47,650	47,700	2,259	51,750	51,800	2,487	55,000			58,200	58,250	2,845
43,500	43,550	2,029	47,700	47,750	2,262	51,800	51,850	2,490	55,000	55,050	2,667	58,250	58,300	2,848
43,550	43,600	2,032	47,750	47,800	2,265	51,850	51,900	2,493	55,050	55,100	2,670	58,300	58,350	2,851
43,600	43,650	2,035	47,800	47,850	2,268	51,900	51,950	2,495	55,100	55,150	2,673	58,350	58,400	2,853
43,650	43,700	2,037	47,850	47,900	2,271	51,950	52,000	2,498	55,150	55,200	2,676	58,400	58,450	2,856
43,700	43,750	2,040	47,900	47,950	2,273	52,000			55,200	55,250	2,678	58,450	58,500	2,859
43,750	43,800	2,043	47,950	48,000	2,276	52,000	52,050	2,501	55,250	55,300	2,681	58,500	58,550	2,862
43,800	43,850	2,046	48,000			52,050	52,100	2,504	55,300	55,350	2,684	58,550	58,600	2,864
43,850	43,900	2,049	48,000	48,050	2,279	52,100	52,150	2,506	55,350	55,400	2,687	58,600	58,650	2,867
43,900	43,950	2,051	48,050	48,100	2,282	52,150	52,200	2,509	55,400	55,450	2,690	58,650	58,700	2,870
43,950	44,000	2,054	48,100	48,150	2,284	52,200	52,250	2,512	55,450	55,500	2,692	58,700	58,750	2,873
44,000			48,150	48,200	2,287	52,250	52,300	2,515	55,500	55,550	2,695	58,750	58,800	2,876
44,000	44,050	2,057	48,200	48,250	2,290	52,300	52,350	2,518	55,550	55,600	2,698	58,800	58,850	2,878
44,050	44,100	2,060	48,250	48,300	2,293	52,350	52,400	2,520	55,600	55,650	2,701	58,850	58,900	2,881
44,100	44,150	2,062	48,300	48,350	2,296	52,400	52,450	2,523	55,650	55,700	2,703	58,900	58,950	2,884
44,150	44,200	2,065	48,350	48,400	2,298	52,450	52,500	2,526	55,700	55,750	2,706	58,950	59,000	2,887
44,200	44,250	2,068	48,400	48,450	2,301	52,500	52,550	2,529	55,750	55,800	2,709	59,000		
44,250	44,300	2,071	48,450	48,500	2,304	52,550	52,600	2,531	55,800	55,850	2,712	59,000	59,050	2,889
44,300	44,350	2,074	48,500	48,550	2,307	52,600	52,650	2,534	55,850	55,900	2,715	59,050	59,100	2,892
44,350	44,400	2,076	48,550	48,600	2,309	52,650	52,700	2,537	55,900	55,950	2,717	59,100	59,150	2,895
44,400	44,450	2,079	48,600	48,650	2,312	52,700	52,750	2,540	55,950	56,000	2,720	59,150	59,200	2,898
44,450	44,500	2,082	48,650	48,700	2,315	52,750	52,800	2,543	56,000			59,200	59,250	2,900
44,500	44,550	2,085	48,700	48,750	2,318	52,800	52,850	2,545	56,000	56,050	2,723	59,250	59,300	2,903
44,550	44,600	2,087	48,750	48,800	2,321	52,850	52,900	2,548	56,050	56,100	2,726	59,300	59,350	2,906
44,600	44,650	2,090	48,800	48,850	2,323	52,900	52,950	2,551	56,100	56,150	2,728	59,350	59,400	2,909
44,650	44,700	2,093	48,850	48,900	2,326	52,950	53,000	2,554	56,150	56,200	2,731	59,400	59,450	2,912
44,700	44,750	2,096	48,900	48,950	2,329	53,000			56,200	56,250	2,734	59,450	59,500	2,914
44,750	44,800	2,099	48,950	49,000	2,332	53,000	53,050	2,556	56,250	56,300	2,737	59,500	59,550	2,917
44,800	44,850	2,101	49,000			53,050	53,100	2,559	56,300	56,350	2,740	59,550	59,600	2,920
44,850	44,900	2,104	49,000	49,050	2,334	53,100	53,150	2,562	56,350	56,400	2,742	59,600	59,650	2,923
44,900	44,950	2,107	49,050	49,100	2,337	53,150	53,200	2,565	56,400	56,450	2,745	59,650	59,700	2,925
44,950	45,000	2,110	49,100	49,150	2,340	53,200	53,250	2,567	56,450	56,500	2,748	59,700	59,750	2,928
45,000			49,150	49,200	2,343	53,250	53,300	2,570	56,500	56,550	2,751	59,750	59,800	2,931
45,000	45,050	2,112	49,200	49,250	2,345	53,300	53,350	2,573	56,550	56,600	2,753	59,800	59,850	2,934
45,050	45,100	2,115	49,250	49,300	2,348	53,350	53,400	2,576	56,600	56,650	2,756	59,850	59,900	2,937
45,100	45,150	2,118	49,300	49,350	2,351	53,400	53,450	2,579	56,650	56,700	2,759	59,900	59,950	2,939
45,150	45,200	2,121	49,350	49,400	2,354	53,450	53,500	2,581	56,700	56,750	2,762	59,950	60,000	2,942
45,200	45,250	2,123	49,400	49,450	2,357	<div>2014 STATE INCOME TAX SCHEDULE</div> <div>If taxable income on Line 5 of DE200-01 or Line 41 of DE200-02 is \$60,000 or over, your tax is: \$2,943.50 plus 6.60% (.066) for the portion over \$60,000.</div> <div>Example</div> <div>Taxable income of \$67,751:</div> <div>Tax on \$60,000 ..... \$2,943.50</div> <div>Income over \$60,000 ..... \$7,751</div> <div>Tax Rate over \$60,000 ..... x .066</div> <div>Tax on \$7,751..... + \$511.56</div> <div>Total Tax ..... \$3,455.06 (Round to \$3,455.)</div>								
45,250	45,300	2,126	49,450	49,500	2,359									
45,300	45,350	2,129	49,500	49,550	2,362									
45,350	45,400	2,132	49,550	49,600	2,365									
45,400	45,450	2,135	49,600	49,650	2,368									
45,450	45,500	2,137	49,650	49,700	2,370									
45,500	45,550	2,140	49,700	49,750	2,373									
45,550	45,600	2,143	49,750	49,800	2,376									
45,600	45,650	2,146	49,800	49,850	2,379									
45,650	45,700	2,148	49,850	49,900	2,382									
45,700	45,750	2,151	49,900	49,950	2,384									
45,750	45,800	2,154	49,950	50,000	2,387									
45,800	45,850	2,157	50,000											
45,850	45,900	2,160	50,000	50,050	2,390									
45,900	45,950	2,162	50,050	50,100	2,393									
45,950	46,000	2,165	50,100	50,150	2,395									
46,000			50,150	50,200	2,398									
46,000	46,050	2,168	50,200											



## SPECIAL FUNDS

### ● DELAWARE'S NONGAME WILDLIFE, ENDANGERED SPECIES AND NATURAL AREAS PRESERVATION FUND

Delaware faces tremendous challenges managing and protecting native plants and animals, restoring wildlife habitat, and maintaining the natural beauty of the state. Available funds fall far short of what it takes. Please give a tax-deductible "Wild Gift" on Line 7A, Non-Resident Schedule III. Delaware's wild plants and animals will have a better chance because of your gift.

### ● U.S. OLYMPIC COMMITTEE

The U.S. Olympic Committee challenges Americans to live healthier through sport. By contributing a portion of your tax refund on Line 7B, Resident Schedule III, you will help prepare athletes for the Olympic and Paralympic Games; fund community and elite sports programs all over the country; and advance the Olympic Movement, promoting excellence, cultural respect, and peace. Thank you, and visit us online at [www.teamusa.org](http://www.teamusa.org).

### ● EMERGENCY HOUSING ASSISTANCE FUND

The homeless population in Delaware continues to increase. Families with children represent the largest percentage of persons in need of emergency shelter. Crisis situations such as unemployment, family conflicts, displacement, evictions, fire, or utility failures force people to seek emergency housing. You can help by making a contribution on Line 7C, Non-Resident Schedule III to the Emergency Housing Assistance Fund.

### ● DELAWARE BREAST CANCER COALITION, INC.

DBCC provides outreach, education and support services throughout Delaware and the surrounding communities to encourage the early detection and treatment of breast cancer. We offer resources for the newly diagnosed and survivors, provide outreach and education, host an annual breast cancer conference, and operate the state's mobile mammography van. Your contribution on Line 7D, Non-Resident Schedule III, will help the nearly 750 women facing breast cancer in Delaware each year.

### ● ORGAN AND TISSUE DONATION AWARENESS TRUST FUND

One organ and tissue donor can save or enhance the lives of 50 people. Financial contributions to the Organ and Tissue Donor Awareness Trust Fund support educational programs in Delaware. Make a contribution on Line 7E, Non-Resident Schedule III to help increase the number of organ and tissue donors in Delaware. Register as an organ and tissue donor at [www.donatelife-de.org](http://www.donatelife-de.org).

### ● DELAWARE DIABETES EDUCATION FUND

This fund - administered by the American Diabetes Association (ADA) - provides diabetes education. ADA is the leading nonprofit organization providing diabetes research, information and advocacy. Its mission is to prevent and cure diabetes, and to improve the lives of those affected by diabetes. For more information, please call 1-800-DIABETES or visit [www.diabetes.org](http://www.diabetes.org). Help 85,000 Delawareans with diabetes by making a contribution on Line 7F, Non-Resident Schedule III.

### ● DELAWARE VETERANS HOME FUND

Show your support for the Delaware Veterans Home by making a contribution on Line 7G, Non-Resident Schedule III. Your tax contribution will assist the Delaware Commission of Veterans Affairs in maintaining a facility that provides much-needed services to our aging veteran population. Please honor our heroes with a Veterans Home contribution. Thank you for your support!

### ● DELAWARE NATIONAL GUARD AND RESERVE EMERGENCY ASSISTANCE FUND

The Delaware National Guard and Reserve Emergency Assistance Fund (DNGREAF) supports members of the Delaware National Guard and members of other Reserve Components (Army, Navy, Air Force, Marine Corps, Coast Guard) who live in Delaware or whose units are stationed in Delaware who contribute to the fight against terrorism. Please show your support by making a contribution on Line 7H, Non-Resident Schedule III.

### ● DELAWARE JUVENILE DIABETES RESEARCH FOUNDATION INTERNATIONAL

Juvenile Diabetes Research Foundation (JDRF): the leading charitable funder and advocate for research on type 1 diabetes. Founded in 1970: JDRF is associated with major breakthroughs in type 1 diabetes research, such as the Artificial Pancreas, beta cell regeneration and the treatment of complications. Your tax-deductible donation to JDRF is on Line 7I, Non-Resident Schedule III.

### ● DELAWARE CHAPTER OF THE NATIONAL MULTIPLE SCLEROSIS SOCIETY

The Delaware Chapter of the National Multiple Sclerosis Society funds the programs, services, and financial assistance needed by Delawareans with MS, plus important research into the cause of MS, the development of more effective treatments, and — eventually — the cure. Please help by making a contribution on Line 7J, Non-Resident Schedule III.

### ● DELAWARE OVARIAN CANCER FOUNDATION FUND AT THE DELAWARE COMMUNITY FOUNDATION

The Delaware Ovarian Cancer Foundation was established to honor and memorialize the lives of Cynthia Waterman, Sidney DeSmyter and all women who have battled ovarian cancer. The Fund supports our mission to increase awareness/education, to facilitate research for an early detection test, and to support women affected by ovarian cancer. Please show your support by making a contribution on Line 7K, Non-Resident Schedule III.

### ● 21st CENTURY FUND FOR DELAWARE'S CHILDREN, INC.

The 21st Century Fund for Delaware's Children is a public/private partnership to address needs of Delaware's at-risk children under the age of 21 who are receiving services from state agencies or community organizations. Grants provide experiences to define strengths, improve self-esteem and build hope for the future. Please help by contributing on Line 7L, Non-Resident Schedule III.

### ● WHITE CLAY CREEK WILD AND SCENIC RIVER PRESERVATION FUND

The White Clay Creek Wild and Scenic River Preservation Fund, or White Clay Watershed Association, is dedicated to protecting and improving the White Clay Creek and valley. The Association works to improve water quality; conserve open space, woodlands, wetlands, and geological features; protect rare native plant and animal species; aid in the preservation of cultural, historical and archeological sites; increase outdoor recreation; and conduct educational programs relating to the environment. Please help by making a contribution on Line 7M, Non-Resident Schedule III.

### ● THE HOME OF THE BRAVE FOUNDATION, INC.

The Home of the Brave Foundation was established to furnish food, shelter and counseling to veterans of the Armed Forces of the USA without regard to sex, race, color, or creed. Veterans receive a positive supportive environment and assistance to transition out of homelessness. Please help by contributing on Line 7N, Non-Resident Schedule III. Visit us online at [www.homeofthebravefdn.org](http://www.homeofthebravefdn.org) or call us at 302-424-1681.

### ● SENIOR TRUST FUND

The Senior Trust Fund — administered by the Director of the Division of Services for Aging and Adults with Physical disabilities — provides assistance and programs for seniors and supports the aging services of community-based organizations. Please help on Line 7O, Non-Resident Schedule III.

### ● DELAWARE VETERANS TRUST FUND

The Delaware Veterans Trust Fund provides financial assistance to eligible veterans. This can make a difference for veterans who need assistance with reintegration on their return home; or those with disabilities awaiting benefits; or even those who have met with a financial hardship. Show your support for veterans with a contribution on Line 7P, Non-Resident Schedule III.

### ● PROTECTING DELAWARE'S CHILDREN FUND

The Protecting Delaware's Children Fund will support an annual public education campaign during Child Abuse Prevention and Awareness Month to educate the public about the signs of child abuse and the duty to report. Your contribution on Line 17Q, Non-Resident Schedule III will make certain that the public knows and understands their role in keeping children safe.