

**RESIDENT AMENDED DELAWARE
PERSONAL INCOME TAX RETURN INSTRUCTIONS
(FOR TAX YEAR 2015)**

PURPOSE OF FORM 200-01-X:

Use Form 200-01-X to correct Form 200-01. File a separate Form 200-01-X for each year you are amending.

WHEN AND WHERE TO FILE:

File Form 200-01-X only after you have filed your original return. Generally, Form 200-01-X must be filed within three (3) years after the date the original return was due, or within two (2) years after the date the tax was paid, whichever is later.

A Form 200-01-X based on a net operating loss carry back must be filed within three (3) years after the date the return creating the net operating loss carry back is due. Therefore, even though the return the operating loss is being carried back to is out of statute, if the return creating the operating loss is still in statute, the carry back year becomes "in statute".

Form 200-01-X should be mailed to the Delaware Division of Revenue, P.O. Box 508, Wilmington, Delaware 19899-0508.

WHO MUST FILE:

If your federal return is changed for any reason, it may affect your Delaware State income tax liability. This would include changes made as a result of an examination of your federal return by the IRS. You are required to report to the Division of Revenue such change within ninety (90) days after the final determination of such change and indicate your agreement with such determination or the grounds of your disagreement. Attach a copy of any federal adjustments to your Delaware amended return.

WHAT TO FILE:

1. Residents file Form 200-01-X, Resident Amended Delaware Personal Income Tax Return.
2. Non-Residents file Form 200-02-X, Non-Resident Amended Delaware Personal Income Tax Return.
3. Part-Year Residents may choose to file Form 200-01-X or Form 200-02-X.

WHO IS A RESIDENT:

A resident is an individual who is either:

- Domiciled in this State for any part of the taxable year; or
- Maintains a place of abode in this state and spent more than 183 days of the taxable year in this State.

If you must file a tax return as a part-year resident, you may elect to file either a resident or non-resident return.

ADDRESS CHANGE:

If you move after you have file your amended return, you should notify the Division of Revenue of your address change. Please be sure to include your social security number (and, if applicable, 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 or (800) 292-7826 (Delaware only).

FEDERAL PRIVACY ACT INFORMATION:

Social security numbers must be included on your amended return. The mandatory disclosure of your social security number is authorized by Section 306, Title 30, Delaware Code. Such numbers are used primarily to administer and enforce all tax laws, both civil and criminal, for which the Division of Revenue has statutory responsibility.

SPECIFIC INSTRUCTIONS

You can use this form if the return you are amending is for a fiscal year and the ending date of the fiscal year is 2015 or later.

NAME, ADDRESS AND SOCIAL SECURITY NUMBER:

If amending a joint/entered into a civil union or married/entered into a civil union filing combined separate return, list your names and social security numbers in the same order as shown on the original return. Ensure the social security numbers on your amended return match those on your original return.

If amending to change from a married or entered into a civil union filing separate to a joint/entered into a civil union or married/entered into a civil union filing combined separate return, and your spouse did not file an original return, enter your name and social security number first.

FILING STATUS:

Check the appropriate filing status for your amended return. If amending to change your filing status, check your new filing status.

2210 Indicator – Check the "Form DE2210 Attached" box if you have calculated the Underpayment of Estimated taxes using Form DE2210.

COMPLETE PAGE 2 OF THE AMENDED RETURN FIRST

Provide a detailed explanation of the changes claimed on your amended return.

BACK OF FORM 200-01-X

Line 32 – Adjusted Gross Income - Enter your correct adjusted gross income from Federal Form 1040X, Column C.

If an Amended 1040X is not being filed and you are using Filing Status 1, 2 or 5, please enter your federal adjusted gross income from Federal Form 1040, Line 37; 1040A, Line 21; or 1040EZ, Line 4 in Column B.

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) A second federal return completed 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 Delaware return. If you and your spouse are filing separately or filing combined separately on Form 200-01-X, you must each submit a **Proforma** federal married filing separate return to Delaware.

If you are using Filing Status 3 or 4, you must separate income, losses and deductions between spouses.

If you were not required to file a federal return, please file one of the federal forms mentioned above to determine your federal adjusted gross income.

NOTE: Any change you make to your adjusted gross income can cause other amounts to increase or decrease. **Example:** It may increase the allowable deduction for charitable contributions and child care credit or decrease the allowable deduction for miscellaneous and medical deductions.

CORRECTING WAGES – If you are correcting wages or other employee compensation, you must attach a copy of all additional or corrected W-2 forms not filed with your original return.

Line 33 – Interest on State and Local Obligations other than DE - Interest you received from any obligations of states other than Delaware or their political subdivisions is taxable and must be added on Line 33.

Line 34 – Fiduciary Adjustments, Oil Percentage Depletion:

Fiduciary Adjustments - Net additions from fiduciary adjustments derived from 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 34.

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 34.

Line 37 – U.S. Obligations - Interest on obligations of the United States and included on your federal tax return is exempt from Delaware tax and should be entered on Line 37. Failure to identify the payor on Federal Schedule B will result in the disallowance of the deduction.

Line 38 – Pension Exclusion - Person's 60 years of age or older are entitled to a pension exclusion of up to \$12,500 or the amount of pension and eligible retirement income (whichever is less). Eligible retirement income includes dividends, interest, capital gains, net rental income from real property and qualified retirement plan (IRC Sec. 4974), such as IRA, 401(k), Keogh Plans and government deferred compensation plans (IRC Sec. 457).

IF YOU WERE UNDER 60 on December 31, 2015, your exclusion equals \$2,000 or the amount of your pension, whichever is less.

NOTE: Each taxpayer may receive **ONLY ONE** exclusion, even if he or she is receiving more than one pension or other retirement distribution. Spouses who each receive pensions are entitled to one exclusion each. An early distribution from an IRA or Pension fund due to emergency reasons or a separation from employment does not qualify for the pension exclusion. If the distribution code(s) listed in 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 58 of Federal 1040, that amount **DOES NOT** qualify for the pension exclusion.

LINE 39 – Delaware State Tax Refund – Delaware state tax refunds may be excluded to the extent they are included in federal adjusted gross income.

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 39.

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 credit on the federal return. The portion of the deduction for wages, which is disallowed for federal purposes, should be entered on Line 39. 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.

LINE 40 – Social Security/Railroad Retirement Benefits - Social Security and Railroad Retirement benefits are not taxable in Delaware and, therefore, should not be included in taxable income. Enter on Line 40 the total of any taxable payments included on Line 32.

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 in 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 as long as such amounts have been included in federal adjusted gross income.

Certain Lump Sum Distributions

Enter on Line 40 the amount, if any, of lump sum distributions included in federal adjusted gross income which you used Form 329 to calculate the tax on Line 7.

LINE 43 – Persons 60 or Over or Disabled - The law provides for exclusions from gross income to persons meeting certain qualifications. Please refer to the Line 43 Worksheet below.

LINE 43 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 12/31/2015?			Were both spouses at least 60 years old or totally and permanently disabled on 12/31/2015?		
Did your earned income (i.e., wages, tips, farm or business income) total less than \$2,500?			Is combined earned income (i.e., wages, tips, farm or business income) less than \$5,000?		
Is Line 42 \$10,000 or less?			Is Line 42 \$20,000 or less?		

If you answered YES to all, Enter \$2,000 on Line 43

If you answered YES to all, Enter \$4,000 on Line 43

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 or 4).

LINE 45 - Subtract Line 44 from Line 36. Enter the total on Line 45 and on Line 1 of the front of your return. This is your Delaware Adjusted Gross Income.

LINE 46 – Itemized Deductions - Enter your corrected Itemized Deductions from Federal Form 1040X, Column C. You must also attach your corrected Schedule A.

If an Amended 1040X is not being filed, please enter the total amount of itemized deductions as shown on Line 29, Federal 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 the ratio of your separate incomes to total joint income. **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.

Civil union taxpayers must complete a **Proforma** federal return. For more information visit www.revenue.delaware.gov - FAQs: Civil Union Taxpayers.

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 attach Federal Schedule A, showing the itemized deductions you would have claimed on the federal return.

LINE 47 – Foreign Taxes 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 47. On Line 47, enter the amount of foreign taxes paid included on Line 8 of Federal Form 1116. If you were not required to file Federal Form 1116, enter on Line 47 the amount of foreign tax paid.

LINE 48 – 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 1/1/15–12/31/15 _____ x .17 = \$ _____
(Enter this amount on Line 48.)

LINE 50a – 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 on Line 10 of this form.

NOTE: Local taxes included in your federal itemized deductions should not be included on Line 50a. Also, state taxes paid to another state for which you will not claim a credit on Line 10 of this form should not be included on Line 50a.

LINE 50b – 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 12 of your DE return. **Form 1801AC and/ Form 2001AC and the Division of Revenue Approval Letter must be attached to your return.**

Line 51 – TOTAL ITEMIZED DEDUCTIONS - Subtract Line 50a and 50b from Line 49 and enter the results on Line 51 and on Line 2 of your Delaware return. Make sure you have checked the block on Line 2b to indicate that you are electing to itemize your deductions.

FRONT OF FORM 200-01-X

LINE 1 - Enter the amount from Page 2, Line 45 of your Delaware return.

LINE 2 – If you elect to take a **STANDARD DEDUCTION**, check box (a) and enter the appropriate amount as follows:

- \$3,250 filing statuses 1, 3 and 5; or
- \$6,500 – filing status 2; or
- \$3,250 for each spouse – filing status 4

If you elect to take **ITEMIZED DEDUCTIONS**, check box (b), complete Section C, Lines 46 through 51 on the back of the return, and enter the amount from Line 51 on Line 2. You must attach a copy of Federal Schedule A if amending to change the amount or to elect itemized deductions.

NOTE: IF YOU HAVE ITEMIZED DEDUCTIONS GREATER THAN YOUR ALLOWABLE STANDARD DEDUCTION, YOU CAN ITEMIZE DEDUCTIONS ON YOUR DELAWARE RETURN EVEN THOUGH YOU DID NOT ELECT TO ITEMIZE DEDUCTIONS ON YOUR FEDERAL RETURN.

LINE 3 – The additional standard deductions are allowable only for those persons using a standard deduction on Line 2. If you and/or your spouse are 65 years of age or over and/or blind, use the worksheet below to compute your additional standard deduction(s). On Page 1, Line 3 of your amended return, be sure to check the appropriate boxes and enter the appropriate amounts from the worksheet.

ADDITIONAL STANDARD DEDUCTION WORKSHEET			
	65 OR OVER	BLIND	TOTAL NO. TOTAL AMOUNT
1. SELF.....	<input type="checkbox"/>	<input type="checkbox"/>	_____ x 2500 = _____
2. SPOUSE.....	<input type="checkbox"/>	<input type="checkbox"/>	_____ x 2500 = _____

NOTE: IF YOU ARE FILING A COMBINED SEPARATE RETURN, ENTER THE AMOUNT PERTAINING TO EACH SPOUSE IN THE SPOUSES' RESPECTIVE COLUMNS. IF YOU ARE FILING A JOINT OR ENTERED INTO A CIVIL UNION RETURN, ADD THE TOTAL OF LINES 1 AND 2 AND ENTER ON PAGE 1, LINE 3.

LINE 6 – Use the tax rate schedule below to compute your tax for the amount on Line 5.

IF INCOME ON LINE 5 IS	AT LEAST	BUT NOT OVER	YOUR TAX IS
	\$ 0.	2,000.	\$ 0.
	2,000.	5,000.	2.2% OF AMOUNT OVER \$2,000.
	5,000.	10,000.	\$66.00 + 3.90% OF AMOUNT OVER \$5,000.
	10,000.	20,000.	\$261.00 + 4.80% OF AMOUNT OVER \$10,000.
	20,000.	25,000.	\$741.00 + 5.20% OF AMOUNT OVER \$20,000.
	25,000.	60,000.	\$1,001.00 + 5.55% OF AMOUNT OVER \$25,000.
	60,000 AND OVER		\$2,943.50 + 6.60% OF AMOUNT OVER \$60,000.

LINE 7 – The law provides for separate tax treatment of a lump sum distribution received from a qualified pension plan, profit sharing or stock bonus plan. The law provides for a ten year averaging of the distribution designed to be taxed as ordinary income. Use Delaware Form 329 in order to compute the tax liability on this income.

LINE 9a – Enter the total number of personal exemptions claimed on your federal return in the space provided. Multiply the number of credits by \$110 and enter the total(s) on Line 9a.

NOTE: IF YOU ARE FILING A MARRIED OR ENTERED INTO A CIVIL UNION FILING COMBINED SEPARATE AMENDED RETURN, EACH SPOUSE MUST BE ALLOTTED AT LEAST ONE PERSONAL CREDIT; TWO IF 60 YEARS OF AGE OR OLDER.

LINE 9b – Check the appropriate box(es) on Line 9b if you and/or your spouse were 60 years of age or over. Multiply the number of boxes checked by \$110 and enter the total(s) on Line 9b.

LINE 10 – If you are a resident of Delaware and pay income taxes to another state on income earned in the other state which is also included in your Delaware taxable income, the law allows a tax credit against your Delaware income tax.

If amending to claim credit for taxes paid to more than one state, separate worksheets must be completed for each state. You must complete DE Schedule I and attach it to your return.

If amending to claim the tax credit, you must attach a signed copy of the other state income tax return to your Delaware amended return.

LINE 10. CREDIT FOR TAXES PAID TO OTHER STATES WORKSHEET		
INSTRUCTIONS	COLUMN A	COLUMN B
1. Enter other state adjusted gross income.		
2. Delaware adjusted gross income (from Page 1, Line 1).		
3. Divide Line 1 by Line 2 and enter on Line 3, but not more than 100% (if Line 1 is greater than Line 2, enter 100% on Line 3).		
4. Enter amount from Page 1, Line 6, Delaware Tax.		
5. Multiply Line 3 by Line 4.		
6. Enter taxes paid to other states.		
Your credit is the smaller of Lines 5 or 6. Enter that amount on Line 10.		

LINE 11 – Volunteer Firefighter - The law allows a credit of \$400 for residents who are **active** firefighters, members of fire company auxiliaries or rescue squads. Active status of the members will be verified annually with the Volunteer Firefighter Companies. You must enter the Fire Company number where you volunteer on Line 11 in the space provided, to qualify for the credit.

LINE 12 – Other Non-Refundable Credits - Also enter on Line 12 the total of any/all of the following credit(s) that you may be entitled to using Form 700:

Economic Development Credit, Green Industries Credit, Brownfield Credit, Research and Development Tax Credit, Land and Historic Resource Tax Credit, Historic Preservation Tax Credit, and/or Neighborhood Assistance Tax Credit.

Any taxpayer claiming any of these credits **must** complete Form 700 (available from the Division of Revenue and at www.revenue.delaware.gov) and submit it with their Delaware return.

LINE 13 – A resident individual is allowed a credit equal to fifty percent (50%) of the child and dependent care credit allowable for federal income tax purposes. If amending to change or elect child care credit, you must attach Federal Form

2441 to your Delaware amended return. Do NOT enter an amount in excess of \$1,050.

NOTE: IF YOU AND YOUR SPOUSE FILE A JOINT FEDERAL RETURN BUT ELECT TO FILE SEPARATE OR COMBINED SEPARATE RETURNS FOR DELAWARE, THE CREDIT IS ALLOWED TO THE SPOUSE WITH THE LOWER TAXABLE INCOME.

LINE 13 WORKSHEET - CHILD CARE CREDIT
Enter the total amount from Line 11 of Federal Form 2441 (Federal Form must be attached) and multiply by 50% (.50). _____ x .50 = \$ _____
Enter result on Line 13 of your return.
Do not enter an amount in excess of \$1,050.

LINE 14 – EARNED INCOME TAX CREDIT: A resident individual is allowed a non-refundable credit against the individual tax in the amount of twenty percent (20%) of the federal earned income credit allowed. If amending to change or elect EITC, you must attach federal Form EIC and Form 1040 pages 1 and 2, Form 1040A pages 1 and 2 or Form

1040EZ. You must also complete DE Schedule II and attach it to your Amended return.

LINE 17 – Enter the Delaware income tax withheld as shown on your Forms W-2. **DO NOT** include city wage tax. If you are correcting income tax withholding, you must attach a copy of all additional or corrected Forms W-2 not filed with your original return.

LINE 18 – Enter the total quarterly estimated tax payments, any credit carryover from your return and any amount paid with Form 1027 (Automatic Extension). **Individuals filing separate must claim the estimated tax payments under the social security number for which the payments were made.** Individuals filing married or entered into a civil union combined separate, may allot the payments in any manner you wish.

LINE 19 – Enter the Delaware estimated tax payment made on your behalf by an S Corporation. Attach Form A-1 if amending your return to claim this credit.

Also enter on Line 19 the total of any/all of the following refundable business credit(s) that you may be entitled to using Form 700: **Business Finder's Fee Tax Credit, New Economy Jobs Program Credit, and Veterans Opportunity Credit.**

Any taxpayer claiming these credits must complete Form 700 (available from the Division of Revenue and at www.revenue.delaware.gov) and submit it with their Delaware return.

LINE 20 – Enter on Line 20, Column A and/or B, the total of all real estate capital gain tax payments for 2015. If you file a combined separate return (filing status 4), you may allocate these tax payments in any manner you wish. All other filing statuses must claim these payments under the Social Security Number for which the payments were made. NOTE: Please submit all copies of Form 5403.

LINE 21 – Enter the amount, if any, paid with your original return and/or any previous amended return(s). Include billed amounts paid. Exclude amounts paid for penalties and interest.

LINE 23 – Enter the amount, if any, refunded from your original return and/or any previously amended return. Use actual amount(s) received.

LINE 24 – Enter the total of the amount, if any applied to your estimated tax account and/or contributed to the Special Funds on your original return and/or any previous amended return(s).

LINE 26 – If Line 16 is greater than Line 25, subtract Line 25 from Line 16. *NOTE: FOR COMBINED SEPARATE RETURNS, ENTER THE AMOUNT, IF ANY, IN COLUMN A ON LINE 26 AND THE AMOUNT, IF ANY, IN COLUMN B ON LINE 26.*

LINE 27 – If Line 25 is greater than Line 16, subtract Line 16 from Line 25. *NOTE: FOR COMBINED SEPARATE RETURNS, ENTER THE AMOUNT, IF ANY, IN COLUMN A ON LINE 27 AND THE AMOUNT, IF ANY, IN COLUMN B ON LINE 27.*

LINE 28 – Enter the portion of your overpayment to be applied to your next year's estimated tax account. **Do NOT claim a carryover if the carryover year's return has already been processed.** Your overpayment will be refunded to you.

LINE 29 – You may choose to compute the amount of penalties and interest due or you may leave Line 29 blank and the Division of Revenue will calculate the amount for you and send you a bill. If you have a balance due on Line 26, calculate the interest due at a rate of one-half percent (1/2%) per month from the due date of the original return until the time the tax is paid. If you have calculated the Underpayment of Estimated taxes using Form DE 2210, please check the "Form 2210 Attached" box and include the amount here.

LINE 30 – If you use filing status 1, 2, 3 or 5, enter the amount from Line 26 plus amounts from Lines 28 and 29 on Line 30. If you use filing status 4, enter the total balance due, if any (Line 26, Column A and B, less Line 27 Column A and B, plus Lines 28 and 29).

LINE 31 – If you use filing status 1, 2, 3, or 5, enter the amount from Line 27 minus amounts from Lines 28 and 29 on Line 31. If you use filing status 4, enter the total overpayment, if any (Line 27, Column A and B, less Line 26 Column A and B, minus Lines 28 and 29).

ATTACH ALL REQUIRED SCHEDULES AND FORMS.

SIGN AND DATE FORM 200-01-X: If filing a joint return or a combined separate return, both spouses must sign. If the return is prepared by a person other than the taxpayer, the paid preparer must also sign the return. The paid preparer must also complete all fields in the Paid Preparer section.