FORM 329

Delaware Special Tax Computation for Lump Sum Distribution from Qualified Retirement Plan

Lump Sum Distributions

This form applies, in the case of someone who is not self-employed, only when the distribution was made:
- Due to the participant's death;
- Due to the participant's separation from employment; or
- After the participant had attained age 59 1/2

In the case of a self-employed person, this form applies only when the distribution was made:
- Due to the participant's death;
- After the participant had attained age 59 1/2
- The participant was previously disabled.

THIS FORM DOES NOT APPLY WHEN YOUR DISTRIBUTION WAS:
- Rolled over;
- An early distribution including an early distribution received for medical, education or housing exclusions; or
- Subject to the early withdrawal penalty on Line 58 of your Federal Form 1040.

ATTACH FORM 329 AND FORM 4972 TO FORM 200 OR FORM 400

(Rev. 04/2017)