DELAWARE
FORM 400-ES

DECLARATION OF ESTIMATED FIDUCIARY INCOME TAX

DO NOT WRITE OR STAPLE IN THIS AREA

3E **RETURN WITH INSTALLMENT DUE:** **SEP 17, 2018**

REV CODE 0004-015

2018

FILE THIS FORM ONLY IF YOU ARE MAKING A PAYMENT OF ESTIMATED TAX

EMPLOYER IDENTIFICATION NUMBER:

TRUST NUMBER:

FISCAL YEAR END DATE *(Fiscal Year Filers Only):* MM DD YY

AMOUNT OF THIS INSTALLMENT:

$ 00

NAME OF TRUST OR ESTATE:

NAME OF FIDUCIARY:

TITLE OF FIDUCIARY:

P.O. BOX OR STREET ADDRESS:

CITY STATE ZIP CODE -

PLEASE WRITE THE TRUST'S OR ESTATE'S EIN AND "2018 FORM 400-ES" ON YOUR CHECK OR MONEY ORDER.

MAKE CHECK PAYABLE AND MAIL TO:
DELAWARE DIVISION OF REVENUE
P.O. BOX 2044, WILMINGTON, DE 19899-2044

DF65016039999

(Revised 11/2017)

DELAWARE
FORM 400-ES

2018
FIDUCIARY ESTIMATED INCOME TAX INSTRUCTIONS

WHO MUST MAKE A DECLARATION:
If the fair market value of the assets of a resident or non-resident trust, for any given taxable year, equals or exceeds $1 million, the trust is required to file estimated tax declarations for the subsequent taxable year.

WHEN AND WHERE TO FILE DECLARATION:
Your Declaration and payment of Estimated Tax shall be filed or paid on or before May 2 or on such later dates as are specified in the instructions below. Payments should be filed with the Division of Revenue at P.O. Box 2044, Wilmington, Delaware 19899-2044.

FISCAL YEAR:
If you file your income tax returns on a fiscal year basis, your dates for filing the Declaration and payment of the Estimated Tax will be the 30th day of the fourth month and the 15th day of the sixth and ninth months of your current fiscal year and the 15th day of the first month of the next fiscal year.

CHANGES IN INCOME OR DEDUCTION(S):
A. Even though your situation on April 30th is such that you are not required to file a Declaration at that time, your expected income or deduction(s) may change so that you will be required to file a Declaration later. In such case, the time for filing is as follows: June 15th if the change occurs after April 1st and before June 2nd; September 17th if the change occurs after June 1st and before September 2nd; January 15th of the following year if the change occurs after September 1st. The Estimated Tax may be paid in full at the time of filing the Declaration or in equal installments on the remaining payment dates.

B. After you have filed a Declaration, if changes in income or deduction(s) cause a substantial increase or decrease in Estimated Tax, you should enter the adjusted amount in the space provided on each remaining Form 400-ES and forward on required due dates.

PAYMENT OF ESTIMATED TAX:
Your Estimated Tax may be paid in full with the Declaration, or in equal installments on or before April 30, June 15th, September 17th, and January 15th of the following year. The last installment must be mailed no later than January 15th of the following year. Check or money order should be made payable to Delaware Division of Revenue. Please remove any stub from your check. Write your Employer Identification Number and tax period you are reporting on the check or money order. DO NOT STAPLE your payment to the return.

PENALTY FOR FAILURE TO PAY ESTIMATED INCOME TAX:
The following penalty is imposed by law for underpayment of any installment of Estimated Tax: A penalty of 1 1/2% per month, or fraction thereof, on the underpayment during the period of the underpayment except in certain situations. The penalty does not apply if each installment is paid on time and (a) is at least 90% of the amount due on the income tax return for the taxable year, or (b) is based on a tax computed by using your taxable income for last year and this year's tax rate.

MISPLACED OR DAMAGED FORMS:
Replacement forms can be obtained on the Division of Revenue website at www.revenue.delaware.gov or by calling Revenue's Public Service Bureau at (302) 577-8200. Estimated taxes due must be filed on a timely basis.

TAX COMPUTATION SCHEDULE

1. ENTER AMOUNT OF TOTAL GROSS INCOME EXPECTED FOR THE YEAR .....$
2. LESS: PENSION AND 60 AND OVER EXCLUSIONS, U.S. OBLIGATIONS INTEREST .....$
3. ESTIMATED TAXABLE INCOME (SUBTRACT LINE 2 FROM LINE 1 .....$
4. ESTIMATED TAX (USE TAX COMPUTATION TABLE BELOW TO MAKE THIS COMPUTATION) .....$

TAX COMPUTATION SCHEDULE

IF ESTIMATED TAXABLE INCOME ON LINE 3 IS:		YOUR TAX IS:
AT LEAST	BUT NOT OVER	
$ 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.

(Revised 10/2017)