WHO MUST MAKE A DECLARATION:
If the fair market value of the assets of a resident or non-resident trust, for any given
declarations for the subsequent taxable year.

WHEN AND WHERE TO FILE DECLARATION:

FISCAL YEAR:
Declaration and payment of the Estimated Tax will be the 30th day of the fourth
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
the Declaration or in equal installments on the remaining payment 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.
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-
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.

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:  AT LEAST $  BUT NOT OVER $ 2,000  5,000  10,000  20,000  25,000  60,000 AND OVER
YOUR TAX IS:  3.90% OF AMOUNT OVER $5,000.  4.80% OF AMOUNT OVER $10,000.  5.20% OF AMOUNT OVER $20,000.  5.55% OF AMOUNT OVER $25,000.  6.60% OF AMOUNT OVER $60,000.