

State of Delaware



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New Legislative Changes

- ◆ New "check-off" for Home of the Brave foundation fund (homeless Veterans) H.B 350
- ◆ Senior Trust funds S.B. 244
- ◆ Tax rate change 2012 & 2013 6.75%

Delaware E-file

- ◆ Total Elf returns for 2011 tax year
328,560 - 76%
- ◆ Total returns for 2010 - 306,928 - 73%
- ◆ Internet returns filed for 2011 - 33,183
- ◆ Internet returns filed for 2010 - 47,401
- ◆ Paper returns filed for 2011 tax year
116,360
- ◆ Paper returns filed for 2010 tax year
129,648

Average refund time Ty2012

- ◆ Elf without exception 4.6 with 10.2 days
- ◆ Internet without exception 4.0 with 10.2 days
- ◆ Internet closed for 2012 tax year (prior years only) – FREE FILE...
- ◆ Paper without exception 16.5 with 22 days
- ◆ 2011 average time
- ◆ Elf without exception 4.9 with 10.7 days
- ◆ Internet without exception 4.3 with 9.3 days
- ◆ Paper without exception 11 with 18 days

Civil Union

- ◆ Effective January 1, 2012
- ◆ Federal returns will have a different filing status from state returns.
- ◆ Here are some frequently asked questions
 - What state benefits are available for a civil union?
 - What state tax credits are allowed for a civil union (same as married couple)?
 - Do I need to registered as a civil union in the state to file as civil union?

Civil Union

- Do civil union taxpayers combine the number of exemptions they claim on their single return?
- Are civil union partners each entitled to take credit for the total estimated tax payments?
- Are itemized deductions allowed to be combined from each partners federal schedule on the state return?

Delaware Suspends Professional Licenses

- ◆ To view the list of delinquent individual and business taxpayers go to www.revenue.delaware.gov/ddt.shtml
- ◆ Taxpayer can pay their balance in full at www.revenue.delaware.gov by Visa, MasterCard or Discover or Direct Debit (ach) from your checking or savings account

Amended Returns

- ◆ Amended tax returns are due within 90 days of a federal change or if a taxpayer needs to change a filing status, deductions and / or any tax information on their return etc. Limitation on refund (3-year statute)
- ◆ NOL – Delaware law allow \$30,000 carryback

Collection issue

- ◆ Received a bill from Delaware Division of Revenue concerning a change. Please contact the assigned collector or ...
Collection Manager
 - ◆ Sharon Ferrara (302) 577 8610Outside Collection Manager
 - ◆ Thomas Wolfe (302) 577-5606

www.Revenue.delaware.gov

Modernized E-file

- ◆ PIT received in 2012 – 2500
- ◆ Corporate received in 2012 – 9563
- ◆ Corporate received in 2011 – 436
- ◆ Partnership update...Delaware is not expected to be completed for Tax Year 2012.

NEW process for ITIN Returns

- ◆ Affective for Ty2012 returns going forward...
 - Delaware will review ITIN returns like other states
 - Correspondence may be sent when names and social security numbers are not matching the W-2 attached with the tax return.

Thank You
