

2000

EZ

DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN FORM 200-03 EZ

DO NOT WRITE OR STAPLE IN THIS AREA

ATTACH LABEL

Your Social Security No. Spouse's Social Security No. FILING STATUS (MUST CHECK ONE) 1. Single, Divorced Widow(er) 2. Joint 5. Head of Household

Your Last Name First Name and Middle Initial Jr., Sr., III., etc. If you were a part-year resident in 2000, give the dates you resided in Delaware. Spouse's Last Name Spouse's First Name Jr., Sr., III., etc. From 2000 To 2000

Present Home Address (Number and Street) Apt. # City State Zip Code

CHECK IF: YOU WERE 65 OR OVER BLIND CHECK IF: SPOUSE WAS 65 OR OVER BLIND

Table with 3 columns: Line number, Description, Amount. Lines 1-8: ENTER AMOUNT FROM FEDERAL RETURN, Pension Exclusion, Delaware Adjusted Gross Income, Standard Deduction, ADDITIONAL STANDARD DEDUCTION, Add Lines 4 and 5, Subtract Line 6 from Line 3, Tax Liability from Tax Table/Schedule.

PERSONAL CREDITS

Table with 3 columns: Line number, Description, Amount. Lines 9a-16: Enter number of exemptions, CHECK BOX(ES) for 60 or over, TOTAL Non-Refundable Credits, BALANCE, Delaware Tax Withheld, 2000 Estimated Tax, TOTAL Refundable Credits, BALANCE DUE, OVERPAYMENT.

Table with 3 columns: Line number, Description, Amount. Lines 17-21: CONTRIBUTIONS TO SPECIAL FUNDS (A-G), AMOUNT OF LINE 16 TO BE APPLIED TO 2001 ESTIMATED TAX ACCOUNT, PENALTIES AND INTEREST DUE, NET BALANCE DUE, NET REFUND.

DIRECT DEPOSIT INFORMATION If you would like your refund deposited directly to your checking or savings account, complete boxes a, b and c below. See back for details.

a. Routing Number b. Type: Checking Savings c. Account Number

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and believe it is true, correct and complete.

Your signature Date Signature of paid preparer Date Spouse's signature Date Address-Zip code Home phone Business phone Business phone EIN, SSN, or PTIN

STAPLE W-2 FORMS HERE

STAPLE CHECK HERE

200-03 FORM EZ 2000 INSTRUCTIONS

You **CAN** use this form **ONLY** if:

1. Your filing status is **SINGLE, JOINT, HEAD OF HOUSEHOLD, DIVORCED OR WIDOW(ER) on December 31, 2000.**
2. Your income is entirely from wages, salaries, tips, unemployment compensation, pension, and interest. Interest income must be \$400 or less.
3. You elect to take the Standard Deduction.
4. You are a full-year resident or part-year resident electing to file as a full-year resident.
5. Your tax credits are limited to personal credits, Delaware withholding and estimated tax payments.
6. You **DO NOT** claim taxes paid to another state. **You must file 200-01 to take a credit for taxes paid to a state other than the State of Delaware.**

Please have your federal income tax return completed before completing your Delaware return. Your federal return will be used for preparing your Delaware return.

LINE-BY-LINE INSTRUCTIONS

Line 1 - Enter the amount from Federal Form 1040EZ, Line 4; Federal Form 1040A, Line 19; or telefile form Line I.

Line 2 - PENSION EXCLUSION - Amounts received as pensions from employers (including pensions of a deceased individual) may qualify for an exclusion from Delaware taxable income, subject to the limitations described below.

RETIREMENT - NON-PENSION INCOME - Delaware Tax Law authorizes an exclusion of up to \$12,500 from eligible retirement income for individuals age 60 or older. Eligible retirement income will include dividends, interest, capital gains, net rental income and many qualified retirement plans (IRC Sec. 4974), such as IRAs and Keogh plans, and government-deferred compensation plans (IRC Sec. 457). If you have eligible retirement income, other than interest, you must file Form 200-01.

NOTE: A taxpayer is entitled to **ONLY ONE** exclusion when receiving more than one pension. A husband and wife who both receive pensions are each entitled to an exclusion. A pension exclusion **CANNOT** exceed the total of pension and other qualified retirement income claimed as income on Line 1.

Age	Amount of Exclusion
Under 60	\$2,000 or amount of pension (whichever is less)
60 or over	\$12,500 or amount of pension and eligible retirement income (whichever is less)

NOTE: Individuals 60 years of age or over with income of less than \$10,000 on Line 1 should consider filing Form 200-01 if they qualify for the "60 or Over or Disabled" Exclusion (see instruction booklet, Page 9, Line 37).

Line 3 - Delaware Adjusted Gross Income. Subtract Line 2 from Line 1.

Line 4 - Enter your standard deduction as follows:
 \$3,250 - Single, Divorced, Widow(er), Head of Household
 \$6,500 - Married Filing Joint

Line 5 - Enter the total from the worksheet below on Line 5.

ADDITIONAL STANDARD DEDUCTION WORKSHEET				
Check if:	65 or over	Blind	No. Boxes Checked	Amount
You are	<input type="checkbox"/>	<input type="checkbox"/>	_____	X 2,500 = _____
Spouse is	<input type="checkbox"/>	<input type="checkbox"/>	_____	X 2,500 = _____
			Total	_____

Line 6 - Add Lines 4 and 5. Enter total on Line 6.

Line 7 - Subtract amount on Line 6 from amount on Line 3 and enter.

Line 8 - Compute your tax using the taxable income (Line 7). You **MUST** use the tax tables if Line 7 is under \$60,000 or, the tax rate schedule if Line 7 is \$60,000 or over.

Line 9a - PERSONAL CREDITS - Enter the number of exemptions claimed on your federal return. Multiply number by \$110 and enter on Line 9a.

NOTE: If you are claimed as a dependent on another person's return you **CANNOT** take a personal credit on your Delaware return. Enter "0" on Line 9a.

Line 9b - ADDITIONAL PERSONAL CREDITS - If you or your spouse were 60 years of age or older on December 31, 2000:

1. Check the appropriate box(es) on Line 9b.
2. Enter the total number of box(es) checked and multiply this number by \$110. Enter total on Line 9b.

Line 10 - Add Lines 9a and 9b. Enter total on Line 10.

Line 11 - Subtract Line 10 from Line 8 to determine the balance of tax liability. **Balance cannot be less than zero.**

Line 12 - Enter total amount of Delaware State Income tax withheld from your W-2 and 1099 Form(s). **Do not include other state or local taxes withheld from your W-2 on this line. You must file Form 200-01 to take a credit for taxes paid to another state.**

Line 13 - ESTIMATED TAX - Enter total quarterly estimated tax payments for 2000 including any credit carryover from your 1999 return. To receive credit for fourth quarter estimated tax payments, they must have been made by January 15, 2001. Also, enter the amount paid with Form 1027 (Automatic Extension) on this line. See page 3 of the Delaware Resident Instruction Booklet for more information regarding the requirement to file Estimated Taxes. Also on page 3 is information regarding penalties for the failure to file Estimated Taxes.

Line 14 - Add Lines 12 and 13. Enter total on Line 14.

Line 15 - Enter amount you owe if Line 11 is greater than Line 14 (subtract Line 14 from Line 11).

Line 16 - Enter the amount of overpayment if Line 14 is greater than Line 11 (subtract Line 11 from Line 14).

Line 17 - If you wish to contribute a donation to one or more of these worthwhile funds, enter the amount(s) in the appropriate box(es). **The minimum amount of contribution is \$1.00.** Enter the total of all contributions on Line 17.

Line 18 - If you wish to apply a portion of your overpayment to your 2001 Delaware Estimated Tax Account, enter the amount to be applied on Line 18.

Note: An amount entered on this line will reduce the amount of your overpayment refunded to you.

Line 19 - If you owe penalties and interest you may choose to compute the amount of penalties and interest due, or you may leave Line 19 blank and the Division of Revenue will calculate the amount for you and send you a bill.

Line 20 - If you have a Balance Due on Line 15, add Lines 15, 17 and 19. Enter the total on Line 20 and pay in full.

Line 21 - If you do not have a balance due or a refund due, enter "0" on Line 21. If you have an overpayment on Line 16, subtract Lines 17, 18 and 19 from Line 16. Enter the amount of overpayment to be refunded to you on Line 21.

Direct Deposit Information

Complete the Direct Deposit Information section if you want us to directly deposit the amount shown on Line 21 into your bank account. You can check with your financial institution to make sure your deposit will be accepted and to get the correct routing and account numbers. Detailed instructions are included in the Delaware Resident Instruction Booklet on page 10. **Note: If your return is adjusted by \$10.00 or more, a paper check will be issued and mailed to the address on your return.**

Sign and date the return.

NET BALANCE DUE (LINE 20):

DELAWARE DIVISION OF REVENUE
 P.O. BOX 508
 WILMINGTON, DE 19899-0508

NET REFUND (LINE 21):

DELAWARE DIVISION OF REVENUE
 P.O. BOX 8765
 WILMINGTON, DE 19899-8765

ZERO (LINE 21):

DELAWARE DIVISION OF REVENUE
 P.O. BOX 8711
 WILMINGTON, DE 19899-8711

**MAKE CHECKS PAYABLE TO: DELAWARE DIVISION OF REVENUE
 REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN**