

**DELAWARE  
FORM DE2210**

**Underpayment of Estimated Taxes**

**2000**

|      |                        |
|------|------------------------|
| NAME | SOCIAL SECURITY NUMBER |
|------|------------------------|

| Part 1 - Required Annual Payment                                                                              |   |  |
|---------------------------------------------------------------------------------------------------------------|---|--|
| Enter 90% of 2000 Delaware return (Line 14 - Resident, or Line 47 - Non-Resident).                            | A |  |
| Enter 100% or 106% of 1999 Delaware return (Line 14 - Resident, or Line 47 - Non-Resident). See instructions. | B |  |
| Enter the smaller of Line "A" or Line "B".                                                                    | C |  |
| Enter Delaware Withholding or S-Corp payments made on your behalf.                                            | D |  |
| <b>REQUIRED ANNUAL AMOUNT.</b> Subtract Line D from Line C and enter here. If less than \$400., stop here.    | E |  |

| Part 2 - Short Method                                                                                                                                                                                                                                                |   |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--|
| Enter the amount of Estimated Tax Payments made.                                                                                                                                                                                                                     | F |  |
| <b>Total Underpayment.</b> Subtract Line F from Line E. If zero or less, stop here.                                                                                                                                                                                  | G |  |
| Multiply Line G by 12% (times .12).                                                                                                                                                                                                                                  | H |  |
| If the amount on Line G was paid on or after April 30, 2001, enter zero (0). If it was paid before April 30, 2001, multiply the number of days from the date Line G was paid before April 30, 2001, times .05% (.0005) times the amount on Line G. See instructions. | I |  |
| <b>ESTIMATED PENALTY.</b> Subtract Line I from Line H and enter here. See instructions.                                                                                                                                                                              | J |  |

|                                                                                                                                                                     |    | Time Period   |                |                 |                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------------|----------------|-----------------|-----------------|
|                                                                                                                                                                     |    | 1/1/00-5/1/00 | 5/2/00-6/15/00 | 6/16/00-9/15/00 | 9/16/00-1/16/01 |
| <b>Part 4 - Computing the over/under payment</b>                                                                                                                    |    |               |                |                 |                 |
| Enter amount from Part 3, Line 27.                                                                                                                                  | 28 |               |                |                 |                 |
| Enter the amount of Estimated Tax Payments made.                                                                                                                    | 29 |               |                |                 |                 |
| Enter amount, if any, from Line 36 of the previous column of this schedule (ie. Column 2 equals Line 36 Column1, Column 3 equals Line 36 Column 2, etc.).           | 30 |               |                |                 |                 |
| Add Lines 29 and 30.                                                                                                                                                | 31 |               |                |                 |                 |
| Sum amounts from Lines 34 and 35 of the previous column of this schedule (ie. Column 2 equals Line 34 Column 1 plus Line 35 Column 1, etc.).                        | 32 |               |                |                 |                 |
| Subtract Line 32 from Line 31. If zero or less, enter zero (0). For Column 1 only, enter the amount from Line 29.                                                   | 33 |               |                |                 |                 |
| If Line 33 equals zero, then subtract Line 31 from Line 32. Otherwise, enter zero (0).                                                                              | 34 |               |                |                 |                 |
| <b>Underpayment.</b> If Line 28 is equal to or larger than Line 33, subtract Line 33 from Line 28. Then go to Line 30 of the next column. Otherwise, go to Line 36. | 35 |               |                |                 |                 |
| <b>Overpayment.</b> If Line 33 is larger than Line 28, subtract Line 28 from Line 33. Then go to Line 30 of the next column.                                        | 36 |               |                |                 |                 |

|                                                                                                                                     |    | Payment Due Date |         |         |         |
|-------------------------------------------------------------------------------------------------------------------------------------|----|------------------|---------|---------|---------|
|                                                                                                                                     |    | 5/1/00           | 6/15/00 | 9/15/00 | 1/16/01 |
| <b>Part 5 - Computing the Penalty</b> (see instructions)                                                                            |    |                  |         |         |         |
| Enter number of days from date on Line 37 to when payment was made.                                                                 | 37 |                  |         |         |         |
| Multiply Line 38 by .05% (times .0005).                                                                                             | 39 |                  |         |         |         |
| Multiply Line 35 by Line 39. This is the <b>Penalty for Period</b> .                                                                | 40 |                  |         |         |         |
| Add penalties from each Column on Line 40 to determine the <b>Total Penalty</b> (ie. Line 40 Column 1 plus Line 40 Column 2, etc.). | 41 |                  |         |         |         |

CHECK HERE IF YOU USED A NON-RESIDENT RETURN  1

|                                                                                                                                                         |    | Time Period     |                 |                 |                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----------------|-----------------|-----------------|-----------------|
|                                                                                                                                                         |    | 1/1/00-03/31/00 | 1/1/00-05/31/00 | 1/1/00-08/31/00 | 1/1/00-12/31/00 |
| <b>Part 3 - Annualized Installment Method</b>                                                                                                           |    |                 |                 |                 |                 |
| Enter Delaware AGI from your 2000 Delaware Return (Line 1 - Resident, or Line 37 - Non-Resident) for period.                                            | 2  |                 |                 |                 |                 |
| Multiplier.                                                                                                                                             | 3  | 4               | 2.4             | 1.5             | 1               |
| <b>Annualized AGI.</b> Multiply Line 2 by Line 3.                                                                                                       | 4  |                 |                 |                 |                 |
| Enter Delaware Itemized Deductions (Line 2b - Resident, Line 38b - Non-Resident) for period. Enter zero (0) if you didn't itemize.                      | 5  |                 |                 |                 |                 |
| Multiplier.                                                                                                                                             | 6  | 4               | 2.4             | 1.5             | 1               |
| <b>Annualized Itemized Deductions.</b> Multiply Line 5 by Line 6.                                                                                       | 7  |                 |                 |                 |                 |
| Enter the Total Delaware Standard Deduction Amount. See instructions. Enter zero (0) if you itemized.                                                   | 8  |                 |                 |                 |                 |
| <b>Delaware Deductions.</b> Enter amount from Line 7 if you itemized, or from Line 8 if you used the standard deduction.                                | 9  |                 |                 |                 |                 |
| <b>Delaware Taxable Income.</b> Subtract Line 9 from Line 4.                                                                                            | 10 |                 |                 |                 |                 |
| <b>Tax Liability.</b> Using the tax table or tax schedule, figure the amount of tax due on the amounts from Line 10.                                    | 11 |                 |                 |                 |                 |
| <b>Tax on Lump Sum.</b> See the Resident Tax Booklet, page 5 for detailed instructions                                                                  | 12 |                 |                 |                 |                 |
| <b>Total Tax.</b> Add Lines 11 and 12.                                                                                                                  | 13 |                 |                 |                 |                 |
| <b>Non-Resident Filers Only</b> - Multiply Line 13 by the proration percentage on Line 42 of your tax return.                                           | 14 |                 |                 |                 |                 |
| Enter the Total Personal Credit amount. See instructions.                                                                                               | 15 |                 |                 |                 |                 |
| <b>Non-Resident Filers Only</b> - Multiply Line 15 by the proration percentage on Line 42 of your tax return.                                           | 16 |                 |                 |                 |                 |
| <b>Other Non-Refundable Credits.</b> Add Lines 10, 11 & 12 of the Resident return or Lines 44 & 45 of the Non-Resident return and enter here.           | 17 |                 |                 |                 |                 |
| <b>Residents:</b> Subtract Lines 15 and 17 from Line 13.<br><b>Non-Residents:</b> Subtract lines 16 and 17 from Line 14.                                | 18 |                 |                 |                 |                 |
| Multiplier.                                                                                                                                             | 19 | .225            | .450            | .675            | .900            |
| Multiply Line 18 by Line 19 and enter here.                                                                                                             | 20 |                 |                 |                 |                 |
| Sum all previous columns from Line 27 (ie. Column 2 equals Line 27 Column 1, Column 3 equals Line 27 Column 1 plus Line 27 Column 2, etc.).             | 21 |                 |                 |                 |                 |
| Subtract Line 21 from Line 20. If zero or less, enter zero (0).                                                                                         | 22 |                 |                 |                 |                 |
| Enter 1/4 of the total from Part 1, Line E, in each column.                                                                                             | 23 |                 |                 |                 |                 |
| Enter the amount from Line 26 of the previous column of this schedule (ie. Column 2 equals Line 26, Column 1, Column 3 equals Line 26, Column 2, etc.). | 24 |                 |                 |                 |                 |
| Add Lines 23 and 24.                                                                                                                                    | 25 |                 |                 |                 |                 |
| Subtract Line 22 from Line 25. If zero or less, enter zero (0).                                                                                         | 26 |                 |                 |                 |                 |
| Enter smaller of Line 22 or Line 25 here and on Line 28.                                                                                                | 27 |                 |                 |                 |                 |