

Tax Year

**SCHEDULE W
APPORTIONMENT WORKSHEET**

NAME	SOCIAL SECURITY NUMBER
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If income of non-resident taxpayers derived from Delaware sourced employment includes income earned while working outside of the State of Delaware, an allowance will be permitted for those days worked outside of the State. The allowance will be equivalent to the ratio of days worked outside of the State versus the total number of Delaware sourced employment working days. Any allowance claimed must be based on necessity of work outside the state of Delaware in performance of duties for the employer, as opposed to solely for the convenience of the employee.

1. Wages, Salaries, Tips, etc (to be apportioned).....		1
2. Total Days in Year Employed by Employer (365 or 366 or actual number of days employed).....		2

3. Non-Working Days			
Saturdays and Sundays.....		3a	
Holidays.....		3b	
Sick Leave.....		3c	
Vacation.....		3d	
Other Non-Working Days.....		3e	
Total Non-Working Days (Sum of lines 3a through 3e above).....		3	

4. Total Days Worked in Year (subtract line 3 from line 2).....		4
5. Total Days Worked Outside Delaware (from page 2 of this form).....		5
6. Total Days Worked in Delaware (subtract line 5 from line 4).....		6

7. Delaware Sourced Income:

Line 6	÷	Line 4	= (%)	X	Line 1	=		7
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If you only have one (1) source of employment in Delaware, enter the Delaware Sourced Income (Line 7) onto Form 200-02, page 2, column 2, line 1. If you have more than one (1) source of employment in Delaware, add the Delaware Sourced Income amounts from lines 7 (one form per Delaware source), and enter the Total Delaware Sourced Income on Form 200-02, page 2, column 2, line 1.

