

Form 200-01/200-03 EZ

RESIDENT INDIVIDUAL INCOME TAX RETURN

GENERAL INSTRUCTIONS

Who Must File

- If you are a **Full-Year Resident** of the State, you must file a tax return for 2004 if, based on your Age/Status, your individual adjusted Delaware gross income (AGI) exceeds the amount shown below.

AGE/ STATUS	Filing Status			Filing as a dependent on another person's return
	1 & 5 Filing Status	2 Married filing a joint return	3 & 4 Married filing separate*	
Under 60	\$9400	\$15450	\$9400	\$5250
60 to 64**	\$12200	\$17950	\$12200	\$5250
65 and over OR BLIND**	\$14700	\$20450	\$14700	\$7750
65 and over AND BLIND**	\$17200	\$22950	\$17200	\$10250

*This dollar amount represents your individual Adjusted Gross Income, NOT a total combined with anyone else.

**Assumes only one spouse meets age or blindness criteria.

- If you are a **Part-Year Resident**, you must file a Delaware tax return:
 - If you had income from any source while a resident of Delaware, **or**
 - If you had income from a Delaware source while you were a non-resident of Delaware.

Part-Year Residents may elect to file either a resident or non-resident return. You may wish to prepare both a resident and non-resident return. File only the return which is more advantageous for you.

Part-Year Residents electing to file a resident return – This option may be advantageous if, during the period of non-residency, you had no income from sources in other states and/or your only income was from Delaware. Report all income from Delaware and from all other sources on Form 200-01.

Part-Year Residents electing to file a **non-resident return** – This option may be advantageous if, during the period of non-residency, you had any income from other states or sources outside of Delaware. Report all income from your Federal return in Column 1 and all Delaware Source income in Column 2 of Form 200-02. To determine your Delaware tax, your modified Delaware source income will be divided by your Federal modified income to compute a proration decimal. Your tax liability and personal credits will be prorated accordingly, based on the proration decimal.

Note: Volunteer Firefighter and Child Care Credits cannot be taken on the non-resident return (Form 200-02).

- If you are a **Non-Resident** who had gross income in 2004 from sources in Delaware, you must file a Delaware Tax return.

What Form to File

	File Form:		
	200-01 R	200-03 EZ	200-02 NR
Full-year residents	√ or...	√	
Part-year residents	√ or...	√ or...	√
Non-residents			√

Who is a Resident

A resident is an individual who either:

- Is domiciled in this State for any part of the taxable year; or
- Maintains a place of abode in this State and spends more than 183 days of the taxable year in this State.

A domicile is the place an individual intends to be his permanent home.

An individual can have only one domicile. A domicile, once established, continues until the individual moves to a new location and exhibits a bona fide intention of making it his or her permanent home.

Full-Time Students with a legal residence in another state remain legal residents of that state unless they exhibit intentions to make Delaware their permanent residence.

NOTE*: Foreign Travelers – If you were out of the United States for at least 495 days in the last 18 consecutive months and (at the same time) you did not maintain a permanent place of abode in this State at which you, your spouse, your children or your parents were present for more than 45 days, you are not considered a resident of this State.

*The above NOTE does not apply to members of the Armed Forces, employees of the United States, its agencies, or instrumentalities.

Minors – Disabled – Deceased

If an individual is unable to file a return because he is a minor or is disabled, the return shall be filed by his authorized agent, guardian, fiduciary or the person charged with the care of the person or property of such individual. See the federal instructions for authorized signature. If an individual is deceased, his final return shall be filed by his executor, administrator or other person responsible for the property of the decedent.

When to File

Individual income tax returns are due on or before May 2, 2005, for all taxpayers filing on a calendar year basis. All others must file by the last day of the fourth month following the close of their taxable year.

Extension of Time to File a Return

CAUTION:

THERE IS NO EXTENSION OF TIME FOR PAYMENT OF TAX

An extension of time to file your tax return is granted when the Application for Automatic Extension (Form 1027) includes a payment for the amount of any tax reasonably estimated to be due. Interest accrues at the rate of 1% per month, or fraction of a month, on any unpaid tax from the original due date of the return until paid.

If an extension is not filed and if there is a balance due when the return is filed, a penalty will be charged for filing the return late. If you have doubt as to whether the final return will show a balance due, file Form 1027 for an extension.

To extend your due date for submitting your completed income tax return (from May 2, 2005 to August 15, 2005), submit the following to the Division of Revenue no later than May 2, 2005.

1. Your payment of any balance of tax liability estimated to be due for tax year 2004 **AND**
2. The completed copy of Form 1027.

The application for an automatic extension, Form 1027, may be filed on-line at our website at www.state.de.us/revenue. If you owe tax with your extension for 2004 and file on-line, you must use a direct debit from your checking or savings account. If you choose not to file on-line, a blank copy of Form 1027 is available from the Division of Revenue or from our website above.

Blanket requests for extensions will not be granted. You must submit a separate application for each return.

To extend your due date **beyond August 15, 2005**, file with the Delaware Division of Revenue a photocopy of your Federal Form 2688, Additional Extension to File, on or before the expiration of the extension granted on Form 1027. The approved federal extension will extend the due date of your Delaware return to the same date as your federal extension due date and must be attached to your Delaware return.

Steps for Preparing Your Return

Step 1

Complete your federal income tax return and any other state return(s). They will be used in preparing your Delaware return.

Step 2

Fill in the top boxes on the front of the form (name, address, filing status). See page 5 of this booklet.

Step 3

Using the line-by-line instructions, first complete all lines relevant to your return in Sections A, B, and C **on the back of the form**; then complete the front of the return.

Step 4

When you are finished, attach the appropriate documents to your Delaware return. See "What Documents to Attach" on this page.

Step 5

Sign, date, enter your phone number, and send Form 200-01 or Form 200-03 EZ, along with all required attachments to the applicable address listed below. If the return is prepared by a paid preparer, the paid preparer must also sign the return.

Address to: **State of Delaware
Division of Revenue**

If Balance Due on Line 24 use:	P.O. Box 508 Wilmington, DE 19899-0508
If Refund on Line 25 use:	P.O. Box 8765 Wilmington, DE 19899-8765
If Zero Balance on Line 25 use:	P.O. Box 8711 Wilmington, DE 19899-8711

If necessary, please call our Wilmington office to discuss payment difficulties. Our representatives are available from 8:00 AM to 4:30 PM, Monday through Friday to explain the payment options available.

New Castle County: 577-8208
Kent and Sussex County: 1-800-292-7826
Outside Delaware: 1-302-577-8208

NOTES:

- The return is not complete unless it is signed and dated.
- If filing a joint return or a combined separate return, both spouses must sign the return.
- In order to aid in timely processing of your return, please include a telephone number where you can be reached during normal working hours.
- Each preparer is responsible for including all relevant items about which he/she has information.
- **Separate filers MUST submit their returns in separate envelopes. When doing this, DO NOT include duplicate copies of a spouse's return.**

What Documents to Attach

Attach the following documents to your Delaware return:

1. W-2 and 1099R Form(s) issued by your employer to take credit for Delaware tax withheld.
2. A copy of all federal Schedules you are required to file with your federal return (for example, Schedule A, B, C, D, etc.).
3. A signed copy of other state's income tax return(s) if you claim a credit for taxes paid to another State. Do NOT use the amount from your W-2 form(s).
4. If you are taking a credit for Child and Dependent Care expenses, also attach a copy of:
 - Federal Form 2441, if you filed Federal Form 1040 or
 - Federal Schedule 2, if you filed Federal Form 1040 A.
5. A copy of Form 1100S, Schedule A-1, if you take a credit for taxes paid by an S Corporation.
6. A copy of Form DE2210, pages 1 and 2, **if you completed Part 3 of the DE2210 or if the calculated Estimated Tax Penalty is greater than zero.**
7. A copy of Form 700, Delaware Income Tax Credit Schedule and Form 1801 AC, if applicable. See page 7 for a description of the Form 700 Credits.

Members of Armed Forces

While you are stationed in Delaware your military and non-military pay is subject to Delaware state income tax as follows:

Members of the Armed Forces			
Are You a Legal Resident of Delaware?	Delaware Filing Required		
	Military Active Duty Income	Other Income Earned in DE	Other Income Earned in Other States
Yes	Yes*	Yes*	Yes*
No	No	Yes*	No

*Whether you are stationed in Delaware or not.

Persons 60 or Over Checklist

If you were 60 years of age or older on 12/31, please review the following items before filing your return:

You are entitled to an additional personal credit of \$110.	Line 9b, Page 7
You may be eligible for the pension exclusion.	Line 32, Page 9
Social Security and Railroad retirement benefits are excluded from Delaware taxable income.	Line 34, Page 10
You may be eligible for an exclusion if your earned income was less than \$2,500.	Line 37, Page 10
If you were 65 years of age or older on 12/31, you are eligible for an additional standard deduction of \$2,500, if you did not itemize.	Line 3, Page 6

Your state of legal residence is the same as it was when you entered the Armed Forces unless you voluntarily changed it while in the Armed Forces. For example, if you were a legal resident of Delaware when you entered the Armed Forces, you remain a legal resident of Delaware for Delaware state income tax purposes unless you voluntarily abandoned your Delaware residency and established a new legal domicile in another state.

If you change your legal residence, in the year you change, you are a part-year resident of both states. A change in legal residence is documented by filing DD Form 2058 and DD Form 2058-1 with your military personnel office.

All income of a non-military spouse is taxed in the state where he or she resides. The year the spouse moves into or out of Delaware, he or she is a part-year resident of Delaware. Using these definitions, when one spouse is a resident of Delaware and the other spouse is a part-year/non-resident, separate returns should be prepared splitting income, personal credits, and deductions as though SEPARATE FEDERAL RETURNS had been filed.

The following examples illustrate this:

1. Airman John Green, who is a legal resident of Delaware, was ordered to duty in, and moved his family to, New Jersey. The family has no income other than his military pay. Airman Green will file federal and Delaware tax returns only. A New Jersey state tax return is not required.
2. Sergeant Paul Smith, whose domicile is Ohio and to which he is liable for income taxes, has been on active duty in Delaware for 12 months. Sergeant Smith is married and both he and his wife have non-military income from Delaware. Sergeant Smith will file as a non-resident of Delaware (using Form 200-02 NR) reporting all his income and taking his share of personal credits and deductions as though the Smiths had filed separate federal returns. (Sergeant Smith should contact Ohio for his filing requirements for Ohio.)

Mrs. Smith could file in one of four ways:

- a. If Mrs. Smith was not a full year resident of Delaware, she could file with her husband on a **joint non-resident return**. Depending on the amount of Mrs. Smith's income, it may be more advantageous for her to file **Married filing separately on a non-resident return**.
- b. If Mrs. Smith moved into or out of Delaware during the year, she could **file separately as a resident**, if this is advantageous to her.
- c. If Mrs. Smith was a **full year resident** of Delaware, she is required to **file a resident return** and report all her income to Delaware.

If Mrs. Smith files separately from Sgt. Smith in Delaware, unearned income, personal credits and deductions should be split as though separate federal returns have been filed by Sergeant and Mrs. Smith.

Requirement to File Estimated Taxes

Every person who is either a resident of Delaware or has income from Delaware sources may be required to file quarterly Declarations of Estimated Tax to the Delaware Division of Revenue **if the Delaware tax liability less payments and credits can reasonably be expected to exceed \$400.** (See worksheet on this page.)

You may be required to make Estimated tax payments **if you receive Unemployment Compensation, a lump sum distribution or a large bonus at the end of the year.**

Also, you may be required to make Estimated tax payments if you are a Delaware resident and:

- Your employer does not withhold Delaware tax or
- You work in another state whose tax withholding rate is lower than Delaware's.

The estimated tax booklet, containing the worksheet for computing your estimated tax liability and the payment vouchers (Form 200-ES), will be sent after January 15, 2005. If you did not file estimated taxes for 2004 and need estimated tax coupons, call the **Estimated Tax forms voice mailbox at (302) 577-8588** to order them or call toll free 1-800-292-7826 (Delaware only).

Estimated tax payments may be filed on-line at www.state.de.us/revenue, but you must use a direct debit from your checking or savings account. If you want to pay by check, you must use the paper Form 200-ES. The paper Form 200-ES cannot be printed from the web page and must be ordered as indicated above.

To estimate your 2005 tax liability prior to receiving the booklet, complete your 2004 return using estimated income and deduction amounts for 2005.

When to Make Your Estimated Tax Payment

For estimated tax purposes, the year is divided into four payment periods. Each period has a specific payment due date as indicated below:

For the Period:	The payment due date is:
1/1/05 through 3/31/05	May 2, 2005
4/1/05 through 5/31/05	June 15, 2005
6/1/05 through 8/31/05	September 15, 2005
9/1/05 through 12/31/05	January 17, 2006

For more information concerning estimated taxes or payment voucher and worksheet call (302) 577-8200.

Estimated Tax Penalty

You may owe this penalty if the amount you owe (Line 19, Balance Due) is more than 10% of the tax shown on your return (Line 14, Balance).

Exceptions to the Penalty

You will not owe the penalty if your 2003 tax return was for a period of 12 full months AND ONE of the following applies:

1. You had no tax liability for 2003 (Line 14), or
2. The total of Line 13 (Total Non-Refundable Credits) and Line 18, (Total Refundable Credits) on your 2004 return equals at

Who Must File Estimated Taxes for 2005

To determine if you must pay estimated income tax payments complete the following:

1. Enter the amount of your total estimated tax liability for 2005 (See the tax table or tax rate schedule.) _____ 1
2. Enter the amount of your estimated Delaware withholding taxes and other credits for 2005. - _____ 2
3. Enter the balance due (Line 1 minus Line 2). = _____ 3
4. You DO NOT have to file estimated taxes if:
 - Line 3 is less than \$400, or
 - Line 2 is at least 90% of Line 1, or
 - Line 2 is at least equal to 100% of your total tax liability for 2004. Use 110% of your 2004 tax liability if your 2004 Delaware adjusted gross income exceeded \$150,000, or if you are filing status 3 and your 2004 Delaware adjusted gross income exceeded \$75,000.

least 100% of the tax liability shown on your 2003 return and estimated tax payments for 2004 were made on time. Use 110% of your 2003 tax liability if your 2003 Delaware adjusted gross income exceeded \$150,000, or if you are filing status 3 and your 2003 Delaware adjusted gross income exceeded \$75,000.

3. For Special Rules regarding Farmers and Fishermen and for waivers of the penalty please see the separate Instructions for Form 200-ES and/or Form DE2210.

Penalties and Interest

1. **Interest – Underpayment or late payment**

The Delaware Code provides that interest on any underpayment or late payment of income taxes due shall accrue at the rate of 1% per month, from the date prescribed for payments to the date paid.

2. **Penalty – Late-filing of balance due return**

The law imposes substantial penalties for failure to file a timely return. Late-filed returns with a balance due are subject to a penalty of 5% per month up to a maximum of 50% of the balance due.

3. **Penalty – Negligence/fraud/substantial understatement**

The law also provides severe penalties for a false or fraudulent return, or for a false certification. The mere fact that the figures you report on your Delaware return are taken from your Federal return will not relieve you from the imposition of penalties for negligence or for filing a false or fraudulent return.

4. **Penalty – Failure to pay**

The law provides a penalty of ½% per month (not to exceed 25%) of the net tax liabilities for failure to pay the tax liability due on a timely filed or late-filed return. This penalty is in addition to the interest charged for late payment.

5. **Penalty – Failure to File/Pay Estimated Taxes**

The law provides a penalty of 1½% per month of the computed tax payment for failure to file/pay estimated taxes due. This penalty is in addition to those penalties and interest listed above. The penalty is also assessed if the estimated payment is filed late.

Federal Privacy Act Information

Social Security Numbers must be included on your income tax return. The mandatory disclosure of your Social Security Number is authorized by Section 306, Title 30 of the Delaware Code. Such numbers are used primarily to administer and enforce all tax laws, both civil and criminal, for which the Division of Revenue has statutory responsibility.

Amended Returns

If any changes made to your federal return affect your state income tax liability, you are required to report the change to the Delaware Division of Revenue within ninety (90) days after the final determination of such a change and indicate your agreement with the determination or the grounds of your disagreement. Use Form 200-01-X to change an income tax return you have already filed, and attach a copy of any federal adjustments.

Rounding Off Dollars

Dollar amounts on your return must be rounded off to the nearest whole dollar. This means that amounts from 50 to 99 cents are increased to the next dollar. For example, \$1.50 becomes \$2.00 and \$1.49 becomes \$1.00.

Address Change

If you move after you file your return, you should notify the Division of Revenue of your address change. Please be sure to include your and your spouse's Social Security Number(s) in any correspondence with the Division of Revenue, or you may change your address by

calling the **Address Change voice mailbox at (302) 577-8589**. You may also call toll free **1-800-292-7826 (Delaware only)**.

FRONT OF FORM 200-01

Name, Address and Social Security Number

Attach the preprinted label provided with your booklet or postcard to the front of the form in the space provided, *if your name, address, and social security number has NOT changed since last year*. NOTE: To protect your privacy, the number on your label is not your social security number.

DO NOT use the mailing label if your name, address, social security number or marital filing status HAS changed since last year. Print your name(s), address, and social security number(s) in the space provided. If you are married, give names and social security numbers for both you and your spouse whether you file joint or separate returns. If you are a Jr., Sr., II, III, etc., please indicate it in the Jr., Sr., III, block.

If the primary taxpayer or spouse is deceased, write DECD after their last name and insert the date of death on Page 2 of the Delaware return.

Filing Status

Please indicate your filing status by marking the appropriate box.

FILING STATUS 1 – SINGLE TAXPAYER

If you were single on December 31, 2004, consider yourself Single for the whole year and use Filing Status 1.

FILING STATUS 2, 3, AND 4 – MARRIED TAXPAYERS

You may file Joint, Separate, or Combined Separate Delaware returns even if you filed Joint federal returns. However, if you filed Separate federal returns, you must file Separate Delaware returns. By using Filing Status 4, you are in fact filing two separate returns which have been combined on the same form for convenience.

NOTE: Generally, separate returns (filing status 3 or 4) will be advantageous if both spouses have a Delaware adjusted gross income in excess of \$9,400.

If you elect to use Filing Status 3 or 4, both you and your spouse must compute your taxable income the same way. **This means if one itemizes deductions, the other must itemize. If one takes the standard deduction, the other must take the standard deduction in computing taxable income.**

For Filing Status 3 or 4, you each report only your own income, personal credits, deductions, and one half of the income derived from securities, bank accounts, real estate, etc., which are titled or registered in joint names.

FILING STATUS 5 – HEAD OF HOUSEHOLD

If you filed as Head of Household on your federal return or qualify as certain married persons living apart, you may file as Head of Household on your Delaware return.

PART-YEAR RESIDENTS

If you were a part-year resident of Delaware in 2004 electing to file as a full-year resident, indicate the dates of your Delaware residency.

DE 2210 Indicator

Check the "Form DE2210 Attached" box if you have calculated the Underpayment of Estimated taxes **and the Estimated penalty is due OR if you completed Part 3**. Use Form DE2210 to

determine if you owe a penalty for the underpayment of estimated tax and to calculate the amount of the penalty.

To obtain Form DE2210, please contact our offices or visit the Division of Revenue website at www.state.de.us/revenue. **Do NOT check this box if a completed DE2210 (Pages 1 and 2) is not being sent with your return. Do NOT submit a Federal Form 2210 instead of a Delaware Form 2210. Do not submit computer worksheets in lieu of Form DE2210.**

LINE-BY-LINE INSTRUCTIONS

Next, complete the back of this form beginning with Line 26. **Instructions begin on Page 9.** Once the back is completed, return to the front and use the following instructions.

NOTE: If you have no Delaware modifications and do not elect to itemize your deductions, you may eliminate completing page 2 of the return and begin on Line 1 of the Delaware return by entering your Federal Adjusted Gross Income from Federal Form 1040, Line 36; 1040A, Line 21; 1040EZ, Line 4, or TeleFile, Line I.

1 Delaware Adjusted Gross Income

Enter the amount from Line 39 on the back of your Delaware return.

2a Standard Deduction

The law allows you to take a standard deduction in lieu of itemizing your deductions. If you elect to take the Delaware STANDARD DEDUCTION, **be sure to check the block on Line 2a** and enter the appropriate amount as listed below:

Delaware Filing Status	Standard Deduction	Enter on Line 2
1	\$3,250	Column B
2	\$6,500	Column B
3	\$3,250	Column B
4	\$3,250	Column A & B
5	\$3,250	Column B

NOTE: If you have itemized deductions greater than your allowable Delaware standard deduction, you can itemize deductions on your Delaware return even though you did not itemize deductions on your federal return.

2b Itemized Deductions

If you elect to itemize deductions:

- Check the block on Line 2b.**
- Complete Section C, Lines 40 through 45 on the back of your Delaware return.
- Enter the amount from Line 45 on Line 2.
- Attach a copy of Federal Form 1040 Schedule A to your Delaware return.

If you claimed a standard deduction on your federal return, you may still elect to itemize your deductions on the Delaware return. In this case, complete and attach Federal Schedule A, showing the itemized deductions you would have claimed on the federal return.

3 Additional Standard Deduction

The additional standard deduction is allowable only for those persons 65 and over OR blind, electing to use the Delaware standard deduction (Line 2a).

NOTE: If you elect to itemize your deductions, you do not qualify for the additional standard deduction even though you may be 65 years of age or older and/or blind. If you itemize deductions, do not check the "65 or over" box.

If you qualify for the additional standard deduction:

- Be sure you checked the block on Line 2a to indicate you are using the standard deduction.
- Check the appropriate box(es) relating to age and/or blindness on Line 3.
- Multiply the number of boxes checked on Line 3 by \$2,500 and determine the total (a maximum of \$5,000 per individual).
- If you are filing a combined separate return, enter the amount pertaining to each spouse (boxes checked x \$2,500) in the spouses' respective columns (\$5,000 per spouse age 65 or over **and** blind; \$2,500 per spouse age 65 and over **or** blind).
- All other filing statuses should enter the total for both individuals in Column B.

6 Tax Liability

If Line 5 is less than \$60,000, use the tax table to compute your tax liability. If line 5 is \$60,000 or greater, use the tax schedule at the end of the tax table to compute your tax liability. Enter your tax liability on Line 6.

7 Lump Sum Distribution

This line applies, in the case of someone who is not self-employed, only when the distribution is made:

- Due to the participant's death;
- Due to the participant's separation from employment;
- After the participant had attained age 59 ½.

In the case of a self-employed person, this line applies only when the distribution is made:

- Due to the participant's death;
- After the participant reached age 59 ½.
- The participant was previously disabled.

This line does not apply when your distribution was:

- Rolled over;
- An early distribution including an early distribution received for medical, education or housing exclusions;
- Subject to the early withdrawal penalty on line 59 of your federal Form 1040.

Delaware does not impose a penalty for early withdrawal from IRAs and Pension Plans. The law provides for separate tax treatment of lump sum distributions received from qualified pension plans, profit sharing or stock bonus plans. The law provides for ten year averaging of the distribution designated to be taxed as ordinary income. Under this provision, lump sum distributions will be taxed separately as ordinary income in the year of receipt. However, the federal "rollover" provisions apply to this income, so recipients have sixty days in which to invest the proceeds of the lump sum distributions into an IRA or other qualified pension plan without being subjected to tax. Persons receiving a lump sum distribution in 2004 must complete Delaware Form 329 to compute the tax liability on this income. The amount of tax (from Line 16, Form 329) should be placed on Line 7 of the Delaware return. You must attach Form 329 to your return. If you received a lump sum distribution, but did not qualify for or did not elect lump sum averaging on your federal return, you can still use Form 329 for Delaware purposes. See instructions for Line 34 (page 10) to exclude your lump sum distribution from your Delaware Adjusted Gross Income.

9a Personal Credits

Enter the total number of personal exemptions claimed on your federal return, multiply by \$110 and enter the total on Line 9a. If you are married and filing a combined separate return (Filing Status 4), split the total between Columns A and B in increments of \$110. **If you are married and filing separate returns (Filing**

Status 3), allocate exemptions appropriately to each return and multiply by \$110, entering the total for each return in Column B. All other filing statuses place the total in Column B.

If you were not required to file a federal return, enter \$110 for each spouse reporting income plus \$110 for each person who could have been claimed as a personal exemption had you been required to file a federal return. Allocate the totals for your filing status as described in the paragraph above.

If you filed a federal EZ or TeleFile return, enter \$110 if you filed as single.

NOTE: You are not entitled to a Delaware Personal Credit if you are claimed as a dependent on another individual's Federal return. Enter "0" in the space provided on Line 9a.

If you filed the federal return as a married couple filing jointly and have no dependents, enter \$220

- \$110 in each column if Filing Status 4
- \$110 per return if Filing Status 3, or
- \$220 in Column B if Filing Status 2.

Please ensure that the number of personal credits claimed on the Delaware return does not exceed the Federal number of exemptions. This data will be verified with the IRS.

9b Additional Personal Credits

If you and/or your spouse were 60 years of age or over on December 31, 2004, check the appropriate box(es), multiply the number of boxes checked by \$110, and enter the total on Line 9b.

If you are filing a combined separate return (Filing Status 4), enter \$110 in the column(s) that correspond to the checked box(es).

10 Other State Tax Credit

If you are a resident of Delaware (or elect to be taxed as one) and pay income taxes to another State on income earned in the other State which is also included in your Delaware taxable income, the law allows you a tax credit against your Delaware income tax. **Do not include city wage taxes or county taxes payable with your other State return.** (See Worksheet below.) If you claim the tax credit, you must **attach to your Delaware return a signed copy of the income tax return filed with the other State(s).** If you did not have any tax withheld for the other State, you will be required to provide a copy of the cancelled check showing payment to the other State. With regard to any credit claimed for taxes paid to another state, the credit is limited to the smallest of the following:

- a. The Delaware tax liability;
- b. The tax liability due and paid to the other state (not including

amounts paid on your state return to local jurisdictions). The amount due and paid means the amount shown as liability on the 2004 other State return and **not the amount on your W-2**; or

- c. The amount computed by multiplying the Delaware tax by a fraction, the numerator of which is your adjusted gross income from sources in the other state and the denominator of which is your Delaware Adjusted Gross Income (Line 1).

If the other state income is not included in Delaware Source Income, then the other State tax credit cannot be taken in Delaware for that income.

NOTE: Taxes paid to a political subdivision of a state cannot be claimed as credit. The District of Columbia, however, is classified as a "State" for the purpose of this credit and, therefore, can be claimed as credit on Line 10.

11 Volunteer Firefighter/Other Non-Refundable Credits

Enter on Line 11 the total of the following credit(s) to which you are entitled:

Volunteer Firefighter's Credit

The law allows a credit up to \$400 against the income tax liability of Delaware residents who are **active** firefighters, or members of fire company auxiliaries or rescue squads, for the purchase of clothing, equipment, motor fuel and other items necessary to perform their duties. You must retain your proof of purchases or the credit will be denied. To qualify for the credit, you must be an active volunteer firefighter on call to fight fires on a regular basis, a member of a fire company auxiliary or active member of an organized rescue squad in a Delaware Volunteer Company.

You must enter the Fire Company number where you volunteer on Line 11 in the space provided, to qualify for the credit. Enter the amount of this credit on Line 11, Column A and/or B. Only one \$400 credit may be claimed by each spouse. **A credit may not be claimed for any of the following items: raffle tickets, benefit dinners, cash contributions, auctions, or any other such function.**

Form 700 Credits

Any taxpayer claiming any of the following credits should complete Form 700 (available from the Division of Revenue and on our website at www.state.de.us/revenue) and submit it with their Delaware return.

Blue Collar. Certain businesses are eligible for tax credits based on combinations of capital investment and new employment in this state. These credits may be taken on personal income tax returns, in the case of business proprietors, partners in partnerships, or shareholders in S Corporations.

Green Industry credits are available for reducing waste release, use of recycled materials, processing of waste materials, and collection and distribution of recycled materials. Only those taxpayers whose eligibility is certified by the Department of Natural Resources and the Delaware Development Office may claim these credits.

Brownfield tax credits are available for promoting the rehabilitation of contaminated industrial and commercial sites. Only those taxpayers whose eligibility is certified by the Department of Natural Resources and Environmental Control may claim these credits.

LINE 10 WORKSHEET.		
CREDIT FOR TAXES PAID TO ANOTHER STATE		
	Column A	Column B
1. Enter adjusted gross income from the other state return.	_____	_____ 1
2. Delaware adjusted gross income (Line 1 of return).	_____	_____ 2
3. If Line 1 is less than Line 2: divide Line 1 by Line 2 and enter. If Line 1 is greater than Line 2: enter 100%.	_____	_____ 3
4. Enter amount from Line 6, Form 200-01 or Line 8, Form 200-03.	_____	_____ 4
5. Multiply Line 3 by Line 4.	_____	_____ 5
6. Enter taxes paid to other states. (Exclude City Wage and County taxes).	_____	_____ 6
7. Your credit allowance for this state is the smaller of Line 5 or 6. Enter this amount here and on Line 10 of Form 200-01 or Form 200-03.	_____	_____ 7

Land and Historic Resource Tax Credit. A business or individual may take an income tax credit for permanent gifts of land or interest in land to public agencies and qualified private non-profit charitable organizations. The tax credit is based on 40% of the appraised fair market value of the gift. The credit is limited to \$50,000 and cannot exceed the tax due. Unused portions of the \$50,000 credit can be carried forward for up to five (5) consecutive years. Only those taxpayers whose eligibility is certified by the Department of Natural Resources and Environmental Control may claim this credit. A Division of Revenue approval letter must be attached to your Delaware Return.

Historic Preservation Tax Credits are available to Resident Curators and to those persons who work to promote community revitalization and restoration, and the rehabilitation of historic properties. Only those taxpayers whose eligibility is certified by the State Office of Historic Preservation may claim these credits. Approved credits can be claimed after July 1, 2002.

12 Child Care Credit

A resident individual is allowed a credit against his/her individual tax in the amount of fifty percent (50%) of the child and dependent care credit allowable for federal income tax purposes. Use the worksheet provided below to compute the amount of the deduction. **The Child Care Credit should not be confused with the Child Tax Credit, which is not an allowable credit on the Delaware return.**

In the case of a husband and wife who file a joint federal return, but who elect to file separate or combined separate returns for Delaware, the credit may only be applied against the tax imposed on the spouse with the lower taxable income reported on Line 5.

NOTE: You must attach to your Delaware return a copy of Federal:

- Form 2441, if you file Federal Form 1040; or
- Schedule 2, if you file a Federal Form 1040A.

LINE 12 WORKSHEET. CHILD CARE CREDIT

Enter the total amount from Line 11 of Federal Form 2441, or Line 11 of Schedule 2, Form 1040A (Federal Form and/or Schedule must be attached) and multiply by 50% (.50).

_____ x .50 = \$ _____

Enter result on Line 12 of your return.

Do not enter an amount in excess of \$1,050.

13 Total Non-Refundable Credits

The total of all non-refundable credits (Lines 9a through 12) is limited to the amount of your Delaware tax liability on Line 8.

15 Delaware Tax Withheld

Enter the Delaware income tax withheld as shown on your W-2 and/or 1099R Forms in Column A and/or B. **(Do NOT include City Wage Tax.) DO NOT INCLUDE S CORP PAYMENTS.**

16 Estimated Tax Payments and Payments with Extensions

Enter on Line 16, Column A and/or B, the total quarterly estimated tax payments for 2004 including any credit carryover from your 2003 return. In order to receive proper credit for fourth quarter estimated tax payments, they must be made by January 18, 2005. Also, enter the amount paid with Form 1027 (Automatic Extension) on this line. **DO NOT INCLUDE S CORP PAYMENTS.**

If you file a combined separate return (Filing Status 4), you may allocate the estimated tax payments in any manner you wish. All other filing statuses must claim the estimated tax payments under the Social Security Number for which the payments were made.

17 S Corporation Payments

Enter on Line 17, Column A and/or B the Delaware estimated tax payment made on your behalf by an S Corporation. **Attach a copy of the Delaware, Form 1100S, Schedule A-1 reflecting such payment.**

21 Contribution to Special Funds

You and/or your spouse may wish to contribute to any/all of the worthwhile funds listed on page 13. Enter the amount of your donation on the line provided next to the designated fund(s) of your choice. **Enter the total amount donated on Line 21.** The minimum amount for a donation is \$1.

If you are not due a refund and you wish to make a contribution, you may do so. Include the total amount of your donation with the balance due.

22 Carryover to 2005 Estimated Tax Account

If you are using Filing Status 1, 2, 3 or 5, and wish to apply a portion of your overpayment to your 2005 Estimated Tax Account, enter on Line 22 the portion of your overpayment (Line 20) to be applied. If you use Filing Status 4, enter on Line 22 the portion of your net overpayment (Line 20, Column A and B, less Line 19, Column A and B) to be applied.

NOTE: Any amount entered on Line 22 will reduce the amount of overpayment refunded to you.

23 Penalties and Interest Due

You may choose to compute the amount of penalties and interest due or you may leave Line 23 blank and the Division of Revenue will calculate the amount for you and send you a bill. Penalties may be assessed for filing a balance due return late, failure to pay the tax liability due, fraud, negligence and failure to pay estimated taxes. (See page 5 for a description of the penalties and interest.)

If you have calculated the underpayment of Estimated taxes using Form DE2210 and an Estimated penalty is due **OR if you completed Part 3**, check the "Form DE2210 Attached" box at the top of your return and submit pages 1 and 2 of the form with your return. **Do not submit computer worksheets in lieu of Form DE2210. Checking the box without including a Form DE2210 will unnecessarily delay the processing of your return. A submitted DE2210 will not be processed automatically unless the box is checked.**

24 Net Balance Due

If you are using Filing Status 1, 2, 3 or 5, enter the amount of the net balance due (Line 19 plus Lines 21 and 23) and pay in full. If you are married using Filing Status 4, enter the total balance due (Line 19, Column A and B, less Line 20, Column A and B, plus Lines 21 and 23) and pay in full. Make the check payable to: Delaware Division of Revenue.

25 Net Refund

If you are using Filing Status 1, 2, 3 or 5, enter the amount of the total refund (Line 20 less amounts on Line 21 and/or Line 22 and Line 23) to be refunded to you. If you are using Filing Status 4, enter the total net refund (Line 20, Column A and B, less Line 19,

Column A and B, less amounts on Line 21 and/or Line 22 and Line 23) to be refunded to you. If you do not have a balance due or a refund due, enter "0" on Line 25.

Beneficiary's Share of Federal Income and Deductions, should be included on Line 28.

BACK OF FORM 200-01

26 Federal Adjusted Gross Income

If you are using filing status 1, 2 or 5, enter your Federal Adjusted Gross Income from Federal Form 1040, Line 36; 1040A, Line 21; 1040EZ, Line 4 into Column B. If you filed a federal telefile return, enter Line I into Column B. If you were not required to file a federal return, fill out one of the mentioned federal forms to determine your federal adjusted gross income. If you are using Filing Status 3 or 4, use the worksheet on this page to assist in separating income, losses and deductions between spouses.

27 Interest on State and Local Obligations other than Delaware

Interest you received from any obligations of States other than Delaware or their political subdivisions, is taxable and must be added on Line 27. Examples of **interest that is taxable**:

- Interest received on Pennsylvania Turnpike Bonds.
- Mutual fund dividends not included on Line 26 that are attributable to interest on state or local obligations (minus those attributable to the State of Delaware and its authorities and political subdivisions – provided the mutual fund reports that amount to you in writing).

28 Fiduciary Adjustments, Oil Percentage Depletion

Fiduciary Adjustments

Net additions from fiduciary adjustments derived from income received from an estate or trust as shown on Federal Form K-1,

Oil Percentage Depletion

The law provides for the disallowance of any percentage depletion deduction allowable under federal law, to the extent it is in excess of cost depletion. Add the excess to the amount of fiduciary adjustments and enter the total on Line 28.

31 U.S. Obligations

Interest received on obligations of the United States, and included on your federal tax return, is exempt from Delaware tax and should be entered on Line 31. Failure to identify the payor on Federal Schedule B or Federal Form 1040A Schedule 1 will result in the disallowance of the deduction. Interest received on obligations for which the United States is NOT the primary obligor or which are NOT guaranteed by the full faith and credit of the United States is not exempt from tax and may not be entered on Line 31. (Examples are shown in the table below.)

LINE 31 EXAMPLES. INTEREST RECEIVED ON U.S. OBLIGATIONS	
Examples of INTEREST THAT IS EXEMPT	Examples of INTEREST THAT IS NOT EXEMPT
U.S. Treasury Bill, Bonds (Series E, F, G, H), Certificates, Notes	Federal National Mortgage Association (Fannie Maes)
Export Import Bank	Federal Home Loan Mortgage Corp.
Federal Deposit Insurance Corp.	Government National Mortgage Association (Ginnie Maes)
Federal Farm Credit Bank	International Bank of Reconstruction and Development
Federal Intermediate Credit Banks	
Federal Land Banks	Student Loan Marketing Association (Sallie Maes)
Tennessee Valley Authority	
Mutual Fund Dividends (Dollar amount or percentage directly attributed to a U.S. obligation, provided the Mutual Fund reports that amount to you.)	

32 Pension Exclusion

Amounts received as pensions from employers (including pensions of a deceased taxpayer) may qualify for an exclusion from Delaware taxable income, subject to the limitations described on the next page.

LINE 26 WORKSHEET. ALLOCATION OF SPOUSES' FEDERAL ADJUSTED GROSS INCOME (Filing Status 3 and 4 Only)								
		Federal		Spouse		Yourself		
			00		00		00	
1. Wages, salaries, tips, etc.....	1.		00		00		00	1.
2. Interest.....	2.		00		00		00	2.
3. Dividends.....	3.		00		00		00	3.
4. Taxable refunds, credits or offsets of state and local income taxes.....	4.		00		00		00	4.
5. Alimony received.....	5.		00		00		00	5.
6. Business income or (loss).....	6.		00		00		00	6.
7a. Capital gain or (loss).....	7a.		00		00		00	7a.
7b. Other gains or (losses).....	7b.		00		00		00	7b.
8. IRA distributions.....	8.		00		00		00	8.
9. Taxable pensions and annuities.....	9.		00		00		00	9.
10. Rents, royalties, partnerships, s-corps, estates, trusts, etc.....	10.		00		00		00	10.
11. Farm income or (loss).....	11.		00		00		00	11.
12. Unemployment compensation (insurance).....	12.		00		00		00	12.
13. Taxable social security benefits.....	13.		00		00		00	13.
14. Other income	14.		00		00		00	14.
15. Total income. Add Lines 1 through 14.....	15.		00		00		00	15.
16. Total Federal Adjustments (Federal Form 1040, Line 35 or 1040A, Line 20).....	16.		00		00		00	16.
17. Federal Adjusted Gross Income. Subtract Line 16 from Line 15. Enter on page 2, Line 26, columns A and B of your Delaware return.....	17.		00		00		00	17.

An early distribution from an IRA or Pension fund due to emergency reasons or due to separation from employment does not qualify for the pension exclusion. If you were assessed the additional 10% federal tax on the early distribution, then that amount does not qualify for the pension exclusion.

NOTE: Each taxpayer may receive ONLY ONE exclusion, even if he or she is receiving more than one pension or other retirement distribution. A husband and wife who each receive pensions are entitled to one exclusion each.

IF YOU WERE UNDER 60 on December 31, 2004, your exclusion equals \$2,000 or the amount of your pension, whichever is less.

IF YOU WERE 60 OR OVER on December 31, 2004, your exclusion is determined as follows:

1. Amount of pension.....	\$ _____
2. Amount of "eligible retirement income" (See definition).....	\$ _____
3. Total (add Lines 1 and 2).....	\$ _____
4. Enter Line 3 or \$12,500, whichever is less here and on Line 32.....	\$ _____

Eligible retirement income includes dividends, capital gains, interest, net rental income from real property and qualified retirement plans (IRC Sec. 4974), such as IRA, 401(K), Keogh plans, and government deferred compensation plans (IRC Sec. 457).

Disability pension income paid by your employer is reported as wages on the federal return, until you reach the minimum retirement age. Minimum retirement age generally is the age at which you can first receive a pension or annuity if you are not disabled. Therefore, Disability pension income would not qualify for the pension exclusion.

Pension Exclusion Example: The primary taxpayer received \$10,000 in pension income. The secondary taxpayer received no pension income. The taxpayers had joint bank accounts and mutual fund accounts. They earned \$5,000 in interest from the bank, \$1,000 in dividends and \$3,000 in capital gains. These accounts would be split equally between the two taxpayers. Both taxpayers, in this example, are over 60 years old. The primary taxpayer's exclusion is \$12,500 (10,000 + 2,500 + 500 + 1,500 = 14,500). The maximum exclusion for the primary taxpayer is \$12,500. The secondary taxpayer's exclusion is \$4,500 (2,500 + 500 + 1,500 = 4,500). The secondary taxpayer cannot include in the pension exclusion calculation the amount by which the primary taxpayer exceeded the \$12,500 maximum exclusion.

Please remember to enclose the 1099R Forms and other supporting schedules to support your pension exclusion.

33 Delaware State Tax Refund
 Delaware state tax refunds may be excluded to the extent they are included in federal adjusted gross income.

Lottery Winnings
 Delaware Lottery, Power Ball, and Delaware Lottery Video winnings are not included in Delaware taxable income. Lottery winnings from States other than Delaware are taxable and cannot be entered on this line.

Gambling Losses
 Wagering losses can be deducted only to the extent of wagering gains. Under some circumstances Delaware Lottery Winnings may exceed the amount of net wagering gain subject to federal tax. The amount of subtraction is therefore limited to the lesser of:

- a. The difference between the amount of net gambling winnings included in federal adjusted gross income and the amount of gambling losses allowable in determining federal itemized deductions; or
 - b. The amount of gain from Delaware Lottery winnings.
- Enter the lesser amount on Line 33.

Fiduciary Adjustment
 Net subtractions from fiduciary adjustments derived from income received from an estate or trust, as shown on your Federal Form K-1, Beneficiary's Share of Income and Deductions, should be included on Line 33.

Work Opportunity Credit
 The law allows a deduction for the portion of wages paid but disallowed as a deduction for federal tax purposes by reason of claiming the work opportunity credit on the federal return. That portion of the deduction for wages, which is disallowed for federal purposes, should be entered on Line 33. In order to claim this modification, you must attach Federal Form 5884.

Travelink Program
 You may enter on this line any income you received by virtue of your employer's providing or subsidizing a vehicle for your commuting to and from work, provided:

1. Your employer is an approved participant in the Department of Transportation Travelink Program; and
2. The amount you are subtracting on this line was expressly included in the total income on Line 26.

Delaware Net Operating Loss Carryovers
 Taxpayers who were prevented in previous years from carrying federal net operating losses to their Delaware returns (because of Delaware's \$30,000 limit on net operating loss carrybacks) are permitted to carry these additional losses forward on their Delaware return in years following the loss year.

34 Social Security/Railroad Retirement Benefits
 Social Security and Railroad Retirement benefits are not taxable in Delaware and, therefore, should not be included in taxable income. Enter on Line 34 the total of any taxable payments included on Line 26.

Higher Education
 Distributions received from qualified retirement plans (IRC Sec. 4974, including IRAs), cash or deferred arrangements (such as 401(k) plans) and government deferred compensation plans (IRC Sec. 457) may be excluded from Delaware adjusted gross income to the extent they are used in the same tax year to pay for books, tuition or fees at an institution of higher education attended by the taxpayer or by his or her dependents who have NOT attained the age of 26 by December 31, 2004; and as long as such amounts have been included in federal adjusted gross income.

Certain Lump Sum Distributions
 Enter on Line 34 the amount, if any, of lump sum distributions included in federal adjusted gross income which you used Form 329 to calculate the tax on Line 7.

36 Subtotal
 This line is used in the calculation of the 60 or Over OR Disabled credit.

37 Persons 60 or Over OR Disabled
 The law provides for exclusions from gross income to persons who meet certain qualifications. Please refer to the Line 37 worksheet on the next page.

LINE 37 WORKSHEET. PERSONS 60 OR OVER OR DISABLED

Single or married filing separate returns	Y	N	Joint Returns	Y	N
Were you at least 60 years old or totally and permanently disabled on 12/31/2004?			Were both spouses at least 60 years old or totally and permanently disabled on 12/31/2004?		
Did your earned income (i.e., wages, tips, farm or business income) total less than \$2,500?			Is combined earned income (i.e., wages, tips, farm or business income) less than \$5,000?		
Is Line 36 \$10,000 or less?			Is Line 36 \$20,000 or less?		

If you answered YES to all,
Enter \$2,000 on Line 37

If you answered YES to all,
Enter \$4,000 on Line 37

NOTE: If you are filing a joint return and only one spouse qualifies for this exclusion, you should consider filing separate returns (Filing Status 3 or 4).

44a State Income Tax

Enter the amount of (1) Delaware state income taxes claimed in your federal itemized deductions plus (2) any taxes imposed and paid to another State that are included in your federal itemized deductions and claimed as a credit on Line 10 of this form. For example, if you had \$1,000 of taxes withheld in another state, but the tax liability to the other state was \$700, you should only include \$700 on Line 44a, except as noted below.

Exception: If your level of adjusted gross income caused a reduction (limitation) of your federal itemized deductions, only enter on Line 44a the percentage of state income tax that was included in your federal itemized deductions which represents the same ratio as allowable federal itemized deductions is to total itemized deductions before the reduction. For example, if total state income taxes is \$500 and total federal itemized deductions is \$10,000 but is limited to \$9,000 due to the federal reduction rules (90% of your itemized deductions were allowed), you need enter only \$450 (90%) of the state taxes on Line 44a.

NOTE: Local taxes included in your federal itemized deductions should not be included on Line 44a. Also, state taxes paid to another state for which you will not claim a credit on Line 10 of your Delaware return should not be included on Line 44a.

Itemized Deductions

If you elect to itemize deductions, complete Section C, Lines 40-45, to determine the amount of itemized deductions which you may claim on your Delaware return; otherwise, you may skip this section.

NOTE: If you claimed a standard deduction on your federal return, you may still elect to itemize your deductions on the Delaware return. In this case, complete and attach a Federal Schedule A showing the itemized deductions you would have claimed on the federal return.

NOTE: You cannot deduct the cost of taking a bus or driving a car between your home and your regular place of work as an Itemized Deduction on Schedule A. You cannot deduct commuting expenses no matter how far your home is from your regular place of work.

Do not enter motor vehicle title or transfer fees as personal property tax. They do not qualify.

40 Itemized Deductions From Schedule A

Enter on Line 40 the total amount of itemized deductions as shown on Line 28, Federal Schedule A.

If you are filing a joint federal return and separate Delaware returns, the deductions must be determined as if each spouse had filed separate federal returns.

If you are unable to specifically allocate deductions between spouses, prorate the deductions based on the ratio of your separate incomes to total joint income. For example, if one spouse earns 60% of the household income and the other earns 40%, designate 60% of the deductions to the spouse earning 60% of the household income and 40% of the deductions to the spouse earning 40% of the household income.

41 Foreign Taxes Paid

If you elected the Foreign Tax Credit on your federal return, your federal itemized deductions, allowed as Delaware itemized deductions, will be increased by the amount of foreign taxes actually paid. Foreign taxes accrued, but not paid, are not allowed as an addition on Line 41. On Line 41, enter the amount of foreign taxes paid included on Line 8 of Federal Form 1116. If you were not required to file Federal Form 1116, enter on line 41 the amount of foreign tax paid.

42 Charitable Mileage Deduction

If you used your automobile to perform a voluntary service for a charitable organization, you may increase your itemized deductions as follows:

Miles driven 1/1/04–12/31/04 _____ x .17 = \$ _____
(enter this amount on Line 42.)

44b Form 700 Tax Credits

Enter the amount of the charitable contribution claimed in your federal itemized deductions **for permanent gifts of land, or interest in land, to public agencies and qualified private non-profit charitable organizations** and any investment in Neighborhood Assistance for which you claimed a tax credit from Form 700 on Line 11 of your Delaware return. **Form 1801 AC and the Division of Revenue approval letter must be attached to your return.**

45 Total Itemized Deductions

Subtract Line 44a and 44b from Line 43 and enter the results on Line 45 and on Line 2 of your Delaware return. Make sure you have checked the block on Line 2b to indicate that you are electing to itemize your deductions.

Always compare the results of Line 45 to the standard deduction; you may benefit from using the standard deduction and from any allowable additional standard deductions.

Section D

Direct Deposit of Refund

Complete Section D if you want us to directly deposit the amount shown on Line 25, Form 200-01 or Line 22, Form 200-03 into your bank account.

Why Use Direct Deposit?

- You get your refund fast – even faster if you file through the internet.
- Payment is more secure – there is no check to get lost.
- More convenient. No trip to the bank to deposit your check.

You can check with your financial institution to make sure your deposit will be accepted and to get the correct routing and account numbers.

Line a – Routing Number

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check on this page, the routing number is 031100000.

Your check may state that it is payable through a bank different from the financial institution at which you have your checking account. If so, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on this line.

Line b – Type

Please check the type of account: checking or savings.

Line c – Account Number

The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check on this page, the account number is 12340818. Be sure not to include the check number.

NOTE: Some financial institutions will not allow a joint refund to be deposited into an individual account. The Delaware Division of Revenue is not responsible if a financial institution refuses a direct deposit.

NOTE: If your refund is adjusted by \$10.00 or more, a paper check will be issued and mailed to the address on your return.

Deceased

If the primary taxpayer or spouse is deceased, write DECD after their last name on page 1 and insert the date of death on page 2.

Signature

Please review your tax return before you sign it.

SAMPLE CHECK:

JOHN J. MARTIN
JANE A. MARTIN
428 Spring Street
Our Town, DE 19000

Pay to the
Order of _____

Routing number (Line a) _____

Account number (Line c) _____

_____ \$ _____ Dollars

First Bank of Delaware
Our Town, DE 19000

Do not include Check number

I: 031100000 12340818 0621

0621
15-0000350000

_____, 2004

2004

R

DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN FORM 200-01

DO NOT WRITE OR STAPLE IN THIS AREA

or Fiscal year beginning and ending

Your Social Security No. Spouse's Social Security No.

(Attach Label Here) DO NOT COVER SOCIAL SECURITY NUMBERS

Your Last Name First Name and Middle Initial Jr., Sr., III., etc.

Spouse's Last Name Spouse's First Name Jr., Sr., III., etc.

Present Home Address (Number and Street) Apt. #

City State Zip Code

FILING STATUS (MUST CHECK ONE)

- 1. Single, Divorced, Widow(er)
2. Joint
3. Married & Filing Separate Forms
4. Married & Filing Combined Separate on this form
5. Head of Household

Form DE2210 Attached

If you were a part-year resident in 2004, give the dates you resided in Delaware.

From Month Day 2004 To Month Day 2004

Column A is for Spouse information, filing status 4 only. All other filing statuses use Column B.

Table with columns for Column A and Column B, containing tax calculation rows 1 through 25, including Delaware Adjusted Gross Income, Deductions, Taxable Income, and Total Tax.

ATTACH LABEL

STAPLE W-2 FORMS HERE

STAPLE CHECK HERE

2004 EZ

DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN FORM 200-03 EZ

DO NOT WRITE OR STAPLE IN THIS AREA

or Fiscal year beginning and ending Your Social Security No. Spouse's Social Security No.

(Attach Label Here) DO NOT COVER SOCIAL SECURITY NUMBERS

Form with fields for Your Last Name, First Name and Middle Initial, Jr., Sr., III., etc., Spouse's Last Name, Spouse's First Name, Jr., Sr., III., etc., Present Home Address (Number and Street), Apt. #, City, State, Zip Code.

FILING STATUS (MUST CHECK ONE)

- 1. Single, Divorced, Widow(er) 2. Joint 5. Head of Household

If you were a part-year resident in 2004, give the dates you resided in Delaware.

Form with fields for From Month Day 2004 To Month Day 2004

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

Table with 17 rows for tax calculations, including Federal Return, Deductions, Taxable Income, Tax Liability, Exemptions, Credits, and Balance Due.

Table for Contributions to Special Funds (A-I) and a TOTAL row.

Table for AMOUNT OF LINE 17 TO BE APPLIED TO 2005 ESTIMATED TAX ACCOUNT, PENALTIES AND INTEREST DUE, NET BALANCE DUE, and 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 instructions for details.

Form with fields for a. Routing Number, b. Type: Checking Savings, and c. Account Number.

Table for DATE OF DEATH with columns for SPOUSE and TAXPAYER, and rows for Month / Day / Year.

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.

Form with fields for 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, and E-Mail Address.

ATTACH LABEL

STAPLE W-2 FORMS HERE

STAPLE CHECK HERE

200-03 FORM EZ 2004 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, 2004.**
2. Your income is entirely from wages, salaries, tips, unemployment compensation, pension, and interest. Interest income must be \$1,500 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, a credit for taxes paid to another state, Delaware withholding and estimated tax payments. The Firefighter Credit cannot be taken on this form.

Please have your federal income tax return completed before completing your Delaware return. Your federal return will be used to prepare your Delaware return. You must also have your other state return(s) completed in order to enter the correct amount on Line 10 (if entitled). **DO NOT enter the amount paid to another state from your W-2s. YOU MUST use the amount from your other state return(s) and include a copy with this return in order to take a credit on Line 10.**

LINE-BY-LINE INSTRUCTIONS

- Line 1** - Enter the amount from Federal Form 1040EZ, Line 4; Federal Form 1040A, Line 21; Federal Form 1040, Line 36; 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.

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)

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. If you have eligible retirement income, other than interest, you must file Form 200-01. See the information on an early distribution from an IRA or Pension Fund and the Pension Exclusion example instruction on page 9 in the instruction booklet.

NOTE: Individuals 60 years of age or over with income of less than \$10,000 on Line 3 should consider filing Form 200-01 if they qualify for the "60 or Over or Disabled" Exclusion (see instruction booklet, Page 10, Line 37).

- 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 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, 2004.
 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** - Other State Tax Credit - If you are a resident of Delaware (or elect to be taxed as one) and pay income tax to another state which is also included in your Delaware taxable income, the law allows you a tax credit against your Delaware income tax. **Do not include city wage taxes or county taxes payable with your other state return.** See page 7 of the Delaware Resident Instruction Booklet for additional information.
- Line 12** - Subtract Line 11 from Line 8 to determine the balance of the tax liability. If Line 11 is more than Line 8, enter "0" (zero).
- Line 13** - Enter total amount of Delaware State Income tax withheld from your W-2 and 1099R Form(s). **Do not include other state or local taxes withheld from your W-2 on this line.**
- Line 14** - ESTIMATED TAX - Enter total quarterly estimated tax payments for 2004 including any credit carryover from your 2003 return. To receive credit for fourth quarter estimated tax payments, they must have been made by January 18, 2005. Also, enter the amount paid with Form 1027 (Automatic Extension) on this line. See page 4 of the Delaware Resident Instruction Booklet for more information regarding the requirement to file Estimated Taxes. Also on page 4 is information regarding penalties for the failure to file Estimated Taxes.
- Line 18** - 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 18.
- Line 19** - If you wish to apply a portion of your overpayment to your 2005 Delaware Estimated Tax Account, enter the amount to be applied on Line 19.

NOTE: An amount entered on Line 19 will reduce the amount of your overpayment refunded to you.

- Line 20** - If you owe penalties and interest you may choose to compute the amount of penalties and interest due, or you may leave Line 20 blank and the Division of Revenue will calculate the amount and send you a bill. (See instruction booklet, pages 4 and 5).
- Line 21** - If you have a Balance Due on Line 16, add Lines 16, 18 and 20. Enter the total on Line 21 and pay in full.
- Line 22** - If you do not have a balance due or a refund due, enter "0" (Zero) on Line 22. If you have an overpayment on Line 17, subtract Lines 18, 19 and 20 from Line 17. Enter the amount of overpayment to be refunded to you on Line 22.

Direct Deposit Information

Complete the Direct Deposit Information section if you want the amount shown on Line 22 to be directly deposited 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. **Note: If your refund 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. Keep a copy of your return for your records.

NET BALANCE DUE (LINE 21):

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

NET REFUND (LINE 22):

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

ZERO (LINE 22):

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

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

(Rev 08/17/04)

SPECIAL FUNDS



DELAWARE'S NONGAME WILDLIFE, ENDANGERED SPECIES AND NATURAL AREAS PRESERVATION FUND

Delaware faces tremendous challenges trying to conserve a diverse array of nongame and endangered species, restore wildlife habitat, and maintain the natural beauty of the state. Available funds fall far short of what it takes, so your support is needed more urgently than ever. Please give a tax-deductible "Wild Gift" on Line 21A, Form 200-01 or Line 18A, Form 200-03. The next time you see a bald eagle soaring overhead or a delicate orchid growing on the forest floor, you'll be glad you did.



U.S. OLYMPIC COMMITTEE

Your support is vital for U. S. athletes training daily to compete with the world's best at the Olympic and Paralympic Games. Be a part of the Olympic journey and check Line 21B, Form 200-01 or Line 18B, Form 200-03. Your contribution to this non-profit organization will be used to provide many athletes with the coaching, equipment, travel, and medical assistance necessary to field the best U. S. teams possible. America doesn't send its athletes to the Olympic Games, Americans do.



EMERGENCY HOUSING ASSISTANCE FUND

The homeless population in Delaware continues to increase. Families with children represent the largest percentage of persons in need of emergency shelter. Crisis situations such as unemployment, family conflicts, displacement, evictions, fire, or utility failures force people to seek emergency housing. Delaware's non-profit organizations need your financial support. There continues to be a need for resources to support the ever-increasing costs of operating programs for the homeless.

You can help by making a contribution on Line 21C, Form 200-01 or Line 18C, Form 200-03 to the Emergency Housing Assistance Fund and contributing a portion of your refund or by sending a donation along with your tax liability payment. Your contribution will be distributed by Delaware's Health and Social Services Division of State Service Centers/Office of Community Services, directly to the non-profit emergency housing agencies.



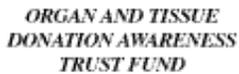
CHILDREN'S TRUST FUND

The Delaware Children's Trust Fund has as its mission the prevention of child abuse and neglect in Delaware. It accomplishes this through public awareness campaigns, technical assistance to child abuse prevention projects and an annual Prevention Grant program. Prevention projects focus on many issues that are designed to help children and families avoid instances of abuse before they can occur and change a life forever. All donations from the tax check-off go directly to the annual Prevention Grant program, which funds child abuse prevention projects throughout Delaware. By making a contribution on Line 21D, Form 200-01 or Line 18D, Form 200-03, child abuse prevention projects are making Delaware a safer place for your children.



DELAWARE BREAST CANCER COALITION, INC.

The Delaware Breast Cancer Coalition, Inc. was established in 1991 empower our community through outreach, education and support services, in order to facilitate the early detection and treatment of breast cancer. As a state-wide agency we accomplish this through outreach and education programs that encourage early detection, providing resources for newly diagnosed people, a touring exhibit of cancer survivors entitled Living and Giving, and an annual symposium with leading experts in research and treatment. By making a contribution on Line 21E, Form 200-01 or Line 18E, Form 200-03, a portion of your tax refund will work to reduce the rate of breast cancer in Delaware.



ORGAN AND TISSUE DONATION AWARENESS TRUST FUND

As a Delaware resident, YOU can make a difference. Your contribution to the Organ and Tissue Donor Awareness Trust Fund will be used to fund donation awareness programs throughout the State of Delaware. By increasing awareness, we can increase the number of organ and tissue donors and help save lives. By making a contribution on Line 21F, Form 200-01 or Line 18F, Form 200-03, you can help.



DELAWARE DIABETES EDUCATION FUND

The American Diabetes Association is the nation's leading nonprofit health organization providing diabetes research, information and advocacy. Diabetes is a serious disease that affects 18.2 million Americans, and is the most expensive disease in America. The mission of the American Diabetes Association is to prevent and cure diabetes and to improve the lives of all those affected by diabetes. To fulfill this mission, the American Diabetes Association provides various programs including diabetes education, camp scholarships for children, health fairs and other diabetes outreach activities. You can help the more than 43,000 Delawareans with diabetes by making a contribution on Line 21G, Form 200-01 or Line 18G, Form 200-03.



DELAWARE VETERANS HOME FUND

Show your support for a Delaware Veterans Home by making a contribution on Line 21H, Form 200-01 or Line 18H, Form 200-03. Your tax contribution will assist the Delaware Commission of Veterans Affairs in establishing and maintaining a facility that will provide much needed services to our aging veterans population. Please honor our heroes with a Veterans Home contribution. **Thank You!**



DELAWARE NATIONAL GUARD AND RESERVE EMERGENCY ASSISTANCE FUND

The Delaware National Guard and Reserve Emergency Assistance Fund (DNGREAF) was established on April 4, 2003 and provides eligible reservists financial assistance to offset the economic hardships they have experienced as a result of participating in the Global War on Terrorism. DNGREAF is supported solely by tax-deductible private donations. The following are eligible for this assistance: (1) Delaware residents (including dependents) who are members of the Reserve Components of the Armed Forces of the U.S. who were ordered to or volunteered for active federal service in support of the Global War on Terrorism; and (2) members (including dependents) of the Reserve Components of the Armed Services of the U.S. whose units were permanently stationed in Delaware when ordered to active federal service for the Global War on Terrorism. Please show your support by making a contribution on Line 21I, Form 200-01 or Line 18I, Form 200-03.

DOVER

Division of Revenue
Thomas Collins Building, Suite 2
540 S. DuPont Highway
Dover, Delaware 19901
Telephone (302) 744-1085

WILMINGTON

Division of Revenue
Carvel State Office Building
9th & French Streets, First Floor
Wilmington, Delaware 19801
Telephone (302) 577-8200

GEORGETOWN

Division of Revenue
422 N. DuPont Highway
Suite 2
Georgetown, Delaware 19947
Telephone (302) 856-5358

2004 STATE INCOME TAX TABLE
BASED ON TABLE INCOME FOR PERSONS WITH
TAXABLE INCOMES OF LESS THAN \$60,000

At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due
0	1,000	0	5,850	5,900	100	9,800	9,850	254	13,750	13,800	442	17,700	17,750	632
1,000	2,000	0	5,900	5,950	102	9,850	9,900	256	13,800	13,850	445	17,750	17,800	634
2,000			5,950	6,000	104	9,900	9,950	258	13,850	13,900	447	17,800	17,850	637
2,000	2,050	1	6,000			9,950	10,000	260	13,900	13,950	449	17,850	17,900	639
2,050	2,100	2	6,000	6,050	106	10,000			13,950	14,000	452	17,900	17,950	641
2,100	2,150	3	6,050	6,100	108	10,000	10,050	262	14,000			17,950	18,000	644
2,150	2,200	4	6,100	6,150	110	10,050	10,100	265	14,000	14,050	454	18,000		
2,200	2,250	5	6,150	6,200	112	10,100	10,150	267	14,050	14,100	457	18,000	18,050	646
2,250	2,300	6	6,200	6,250	114	10,150	10,200	269	14,100	14,150	459	18,050	18,100	649
2,300	2,350	7	6,250	6,300	116	10,200	10,250	272	14,150	14,200	461	18,100	18,150	651
2,350	2,400	8	6,300	6,350	118	10,250	10,300	274	14,200	14,250	464	18,150	18,200	653
2,400	2,450	9	6,350	6,400	120	10,300	10,350	277	14,250	14,300	466	18,200	18,250	656
2,450	2,500	10	6,400	6,450	122	10,350	10,400	279	14,300	14,350	469	18,250	18,300	658
2,500	2,550	12	6,450	6,500	124	10,400	10,450	281	14,350	14,400	471	18,300	18,350	661
2,550	2,600	13	6,500	6,550	125	10,450	10,500	284	14,400	14,450	473	18,350	18,400	663
2,600	2,650	14	6,550	6,600	127	10,500	10,550	286	14,450	14,500	476	18,400	18,450	665
2,650	2,700	15	6,600	6,650	129	10,550	10,600	289	14,500	14,550	478	18,450	18,500	668
2,700	2,750	16	6,650	6,700	131	10,600	10,650	291	14,550	14,600	481	18,500	18,550	670
2,750	2,800	17	6,700	6,750	133	10,650	10,700	293	14,600	14,650	483	18,550	18,600	673
2,800	2,850	18	6,750	6,800	135	10,700	10,750	296	14,650	14,700	485	18,600	18,650	675
2,850	2,900	19	6,800	6,850	137	10,750	10,800	298	14,700	14,750	488	18,650	18,700	677
2,900	2,950	20	6,850	6,900	139	10,800	10,850	301	14,750	14,800	490	18,700	18,750	680
2,950	3,000	21	6,900	6,950	141	10,850	10,900	303	14,800	14,850	493	18,750	18,800	682
3,000			6,950	7,000	143	10,900	10,950	305	14,850	14,900	495	18,800	18,850	685
3,000	3,050	23	7,000			10,950	11,000	308	14,900	14,950	497	18,850	18,900	687
3,050	3,100	24	7,000	7,050	145	11,000			14,950	15,000	500	18,900	18,950	689
3,100	3,150	25	7,050	7,100	147	11,000	11,050	310	15,000			18,950	19,000	692
3,150	3,200	26	7,100	7,150	149	11,050	11,100	313	15,000	15,050	502	19,000		
3,200	3,250	27	7,150	7,200	151	11,100	11,150	315	15,050	15,100	505	19,000	19,050	694
3,250	3,300	28	7,200	7,250	153	11,150	11,200	317	15,100	15,150	507	19,050	19,100	697
3,300	3,350	29	7,250	7,300	155	11,200	11,250	320	15,150	15,200	509	19,100	19,150	699
3,350	3,400	30	7,300	7,350	157	11,250	11,300	322	15,200	15,250	512	19,150	19,200	701
3,400	3,450	31	7,350	7,400	159	11,300	11,350	325	15,250	15,300	514	19,200	19,250	704
3,450	3,500	32	7,400	7,450	161	11,350	11,400	327	15,300	15,350	517	19,250	19,300	706
3,500	3,550	34	7,450	7,500	163	11,400	11,450	329	15,350	15,400	519	19,300	19,350	709
3,550	3,600	35	7,500	7,550	164	11,450	11,500	332	15,400	15,450	521	19,350	19,400	711
3,600	3,650	36	7,550	7,600	166	11,500	11,550	334	15,450	15,500	524	19,400	19,450	713
3,650	3,700	37	7,600	7,650	168	11,550	11,600	337	15,500	15,550	526	19,450	19,500	716
3,700	3,750	38	7,650	7,700	170	11,600	11,650	339	15,550	15,600	529	19,500	19,550	718
3,750	3,800	39	7,700	7,750	172	11,650	11,700	341	15,600	15,650	531	19,550	19,600	721
3,800	3,850	40	7,750	7,800	174	11,700	11,750	344	15,650	15,700	533	19,600	19,650	723
3,850	3,900	41	7,800	7,850	176	11,750	11,800	346	15,700	15,750	536	19,650	19,700	725
3,900	3,950	42	7,850	7,900	178	11,800	11,850	349	15,750	15,800	538	19,700	19,750	728
3,950	4,000	43	7,900	7,950	180	11,850	11,900	351	15,800	15,850	541	19,750	19,800	730
4,000			7,950	8,000	182	11,900	11,950	353	15,850	15,900	543	19,800	19,850	733
4,000	4,050	45	8,000			11,950	12,000	356	15,900	15,950	545	19,850	19,900	735
4,050	4,100	46	8,000	8,050	184	12,000			15,950	16,000	548	19,900	19,950	737
4,100	4,150	47	8,050	8,100	186	12,000	12,050	358	16,000			19,950	20,000	740
4,150	4,200	48	8,100	8,150	188	12,050	12,100	361	16,000	16,050	550	20,000		
4,200	4,250	49	8,150	8,200	190	12,100	12,150	363	16,050	16,100	553	20,000	20,050	742
4,250	4,300	50	8,200	8,250	192	12,150	12,200	365	16,100	16,150	555	20,050	20,100	745
4,300	4,350	51	8,250	8,300	194	12,200	12,250	368	16,150	16,200	557	20,100	20,150	748
4,350	4,400	52	8,300	8,350	196	12,250	12,300	370	16,200	16,250	560	20,150	20,200	750
4,400	4,450	53	8,350	8,400	198	12,300	12,350	373	16,250	16,300	562	20,200	20,250	753
4,450	4,500	54	8,400	8,450	200	12,350	12,400	375	16,300	16,350	565	20,250	20,300	755
4,500	4,550	56	8,450	8,500	202	12,400	12,450	377	16,350	16,400	567	20,300	20,350	758
4,550	4,600	57	8,500	8,550	203	12,450	12,500	380	16,400	16,450	569	20,350	20,400	761
4,600	4,650	58	8,550	8,600	205	12,500	12,550	382	16,450	16,500	572	20,400	20,450	763
4,650	4,700	59	8,600	8,650	207	12,550	12,600	385	16,500	16,550	574	20,450	20,500	766
4,700	4,750	60	8,650	8,700	209	12,600	12,650	387	16,550	16,600	577	20,500	20,550	768
4,750	4,800	61	8,700	8,750	211	12,650	12,700	389	16,600	16,650	579	20,550	20,600	771
4,800	4,850	62	8,750	8,800	213	12,700	12,750	392	16,650	16,700	581	20,600	20,650	774
4,850	4,900	63	8,800	8,850	215	12,750	12,800	394	16,700	16,750	584	20,650	20,700	776
4,900	4,950	64	8,850	8,900	217	12,800	12,850	397	16,750	16,800	586	20,700	20,750	779
4,950	5,000	65	8,900	8,950	219	12,850	12,900	399	16,800	16,850	589	20,750	20,800	781
5,000			8,950	9,000	221	12,900	12,950	401	16,850	16,900	591	20,800	20,850	784
5,000	5,050	67	9,000			12,950	13,000	404	16,900	16,950	593	20,850	20,900	787
5,050	5,100	69	9,000	9,050	223	13,000			16,950	17,000	596	20,900	20,950	789
5,100	5,150	71	9,050	9,100	225	13,000	13,050	406	17,000			20,950	21,000	792
5,150	5,200	73	9,100	9,150	227	13,050	13,100	409	17,000	17,050	598	21,000		
5,200	5,250	75	9,150	9,200	229	13,100	13,150	411	17,050	17,100	601	21,000	21,050	794
5,250	5,300	77	9,200	9,250	231	13,150	13,200	413	17,100	17,150	603	21,050	21,100	797
5,300	5,350	79	9,250	9,300	233	13,200	13,250	416	17,150	17,200	605	21,100	21,150	800
5,350	5,400	81	9,300	9,350	235	13,250	13,300	418	17,200	17,250	608	21,150	21,200	802
5,400	5,450	83	9,350											

2004 STATE INCOME TAX TABLE

At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due
21,650	21,700	828	25,700	25,750	1,041	29,750	29,800	1,266	33,850	33,900	1,494	37,950	38,000	1,721
21,700	21,750	831	25,750	25,800	1,044	29,800	29,850	1,269	33,900	33,950	1,496	38,000		
21,750	21,800	833	25,800	25,850	1,047	29,850	29,900	1,272	33,950	34,000	1,499	38,000	38,050	1,724
21,800	21,850	836	25,850	25,900	1,050	29,900	29,950	1,274	34,000			38,050	38,100	1,727
21,850	21,900	839	25,900	25,950	1,052	29,950	30,000	1,277	34,000	34,050	1,502	38,100	38,150	1,729
21,900	21,950	841	25,950	26,000	1,055	30,000			34,050	34,100	1,505	38,150	38,200	1,732
21,950	22,000	844	26,000			30,000	30,050	1,280	34,100	34,150	1,507	38,200	38,250	1,735
22,000			26,000	26,050	1,058	30,050	30,100	1,283	34,150	34,200	1,510	38,250	38,300	1,738
22,000	22,050	846	26,050	26,100	1,061	30,100	30,150	1,285	34,200	34,250	1,513	38,300	38,350	1,741
22,050	22,100	849	26,100	26,150	1,063	30,150	30,200	1,288	34,250	34,300	1,516	38,350	38,400	1,743
22,100	22,150	852	26,150	26,200	1,066	30,200	30,250	1,291	34,300	34,350	1,519	38,400	38,450	1,746
22,150	22,200	854	26,200	26,250	1,069	30,250	30,300	1,294	34,350	34,400	1,521	38,450	38,500	1,749
22,200	22,250	857	26,250	26,300	1,072	30,300	30,350	1,297	34,400	34,450	1,524	38,500	38,550	1,752
22,250	22,300	859	26,300	26,350	1,075	30,350	30,400	1,299	34,450	34,500	1,527	38,550	38,600	1,754
22,300	22,350	862	26,350	26,400	1,077	30,400	30,450	1,302	34,500	34,550	1,530	38,600	38,650	1,757
22,350	22,400	865	26,400	26,450	1,080	30,450	30,500	1,305	34,550	34,600	1,532	38,650	38,700	1,760
22,400	22,450	867	26,450	26,500	1,083	30,500	30,550	1,308	34,600	34,650	1,535	38,700	38,750	1,763
22,450	22,500	870	26,500	26,550	1,086	30,550	30,600	1,310	34,650	34,700	1,538	38,750	38,800	1,766
22,500	22,550	872	26,550	26,600	1,088	30,600	30,650	1,313	34,700	34,750	1,541	38,800	38,850	1,768
22,550	22,600	875	26,600	26,650	1,091	30,650	30,700	1,316	34,750	34,800	1,544	38,850	38,900	1,771
22,600	22,650	878	26,650	26,700	1,094	30,700	30,750	1,319	34,800	34,850	1,546	38,900	38,950	1,774
22,650	22,700	880	26,700	26,750	1,097	30,750	30,800	1,322	34,850	34,900	1,549	38,950	39,000	1,777
22,700	22,750	883	26,750	26,800	1,100	30,800	30,850	1,324	34,900	34,950	1,552	39,000		
22,750	22,800	885	26,800	26,850	1,102	30,850	30,900	1,327	34,950	35,000	1,555	39,000	39,050	1,779
22,800	22,850	888	26,850	26,900	1,105	30,900	30,950	1,330	35,000			39,050	39,100	1,782
22,850	22,900	891	26,900	26,950	1,108	30,950	31,000	1,333	35,000	35,050	1,557	39,100	39,150	1,785
22,900	22,950	893	26,950	27,000	1,111	31,000			35,050	35,100	1,560	39,150	39,200	1,788
22,950	23,000	896	27,000			31,000	31,050	1,335	35,100	35,150	1,563	39,200	39,250	1,790
23,000	23,050	898	27,000	27,050	1,113	31,050	31,100	1,338	35,150	35,200	1,566	39,250	39,300	1,793
23,050	23,100	901	27,050	27,100	1,116	31,100	31,150	1,341	35,200	35,250	1,568	39,300	39,350	1,796
23,100	23,150	904	27,100	27,150	1,119	31,150	31,200	1,344	35,250	35,300	1,571	39,350	39,400	1,799
23,150	23,200	906	27,150	27,200	1,122	31,200	31,250	1,346	35,300	35,350	1,574	39,400	39,450	1,802
23,200	23,250	909	27,200	27,250	1,124	31,250	31,300	1,349	35,350	35,400	1,577	39,450	39,500	1,804
23,250	23,300	911	27,250	27,300	1,127	31,300	31,350	1,352	35,400	35,450	1,580	39,500	39,550	1,807
23,300	23,350	914	27,300	27,350	1,130	31,350	31,400	1,355	35,450	35,500	1,582	39,550	39,600	1,810
23,350	23,400	917	27,350	27,400	1,133	31,400	31,450	1,358	35,500	35,550	1,585	39,600	39,650	1,813
23,400	23,450	919	27,400	27,450	1,136	31,450	31,500	1,360	35,550	35,600	1,588	39,650	39,700	1,815
23,450	23,500	922	27,450	27,500	1,138	31,500	31,550	1,363	35,600	35,650	1,591	39,700	39,750	1,818
23,500	23,550	924	27,500	27,550	1,141	31,550	31,600	1,366	35,650	35,700	1,593	39,750	39,800	1,821
23,550	23,600	927	27,550	27,600	1,144	31,600	31,650	1,369	35,700	35,750	1,596	39,800	39,850	1,824
23,600	23,650	930	27,600	27,650	1,147	31,650	31,700	1,371	35,750	35,800	1,599	39,850	39,900	1,827
23,650	23,700	932	27,650	27,700	1,149	31,700	31,750	1,374	35,800	35,850	1,602	39,900	39,950	1,829
23,700	23,750	935	27,700	27,750	1,152	31,750	31,800	1,377	35,850	35,900	1,605	39,950	40,000	1,832
23,750	23,800	937	27,750	27,800	1,155	31,800	31,850	1,380	35,900	35,950	1,607	40,000		
23,800	23,850	940	27,800	27,850	1,158	31,850	31,900	1,383	35,950	36,000	1,610	40,000	40,050	1,835
23,850	23,900	943	27,850	27,900	1,161	31,900	31,950	1,385	36,000			40,050	40,100	1,838
23,900	23,950	945	27,900	27,950	1,163	31,950	32,000	1,388	36,000	36,050	1,613	40,100	40,150	1,840
23,950	24,000	948	27,950	28,000	1,166	32,000			36,050	36,100	1,616	40,150	40,200	1,843
24,000			28,000	28,050	1,169	32,000	32,050	1,391	36,100	36,150	1,618	40,200	40,250	1,846
24,000	24,050	950	28,050	28,100	1,172	32,050	32,100	1,394	36,150	36,200	1,621	40,250	40,300	1,849
24,050	24,100	953	28,100	28,150	1,174	32,100	32,150	1,396	36,200	36,250	1,624	40,300	40,350	1,852
24,100	24,150	956	28,150	28,200	1,177	32,150	32,200	1,399	36,250	36,300	1,627	40,350	40,400	1,854
24,150	24,200	958	28,200	28,250	1,180	32,200	32,250	1,402	36,300	36,350	1,630	40,400	40,450	1,857
24,200	24,250	961	28,250	28,300	1,183	32,250	32,300	1,405	36,350	36,400	1,632	40,450	40,500	1,860
24,250	24,300	963	28,300	28,350	1,186	32,300	32,350	1,408	36,400	36,450	1,635	40,500	40,550	1,863
24,300	24,350	966	28,350	28,400	1,188	32,350	32,400	1,410	36,450	36,500	1,638	40,550	40,600	1,865
24,350	24,400	969	28,400	28,450	1,191	32,400	32,450	1,413	36,500	36,550	1,641	40,600	40,650	1,868
24,400	24,450	971	28,450	28,500	1,194	32,450	32,500	1,416	36,550	36,600	1,643	40,650	40,700	1,871
24,450	24,500	974	28,500	28,550	1,197	32,500	32,550	1,419	36,600	36,650	1,646	40,700	40,750	1,874
24,500	24,550	976	28,550	28,600	1,199	32,550	32,600	1,421	36,650	36,700	1,649	40,750	40,800	1,877
24,550	24,600	979	28,600	28,650	1,202	32,600	32,650	1,424	36,700	36,750	1,652	40,800	40,850	1,879
24,600	24,650	982	28,650	28,700	1,205	32,650	32,700	1,427	36,750	36,800	1,655	40,850	40,900	1,882
24,650	24,700	984	28,700	28,750	1,208	32,700	32,750	1,430	36,800	36,850	1,657	40,900	40,950	1,885
24,700	24,750	987	28,750	28,800	1,211	32,750	32,800	1,433	36,850	36,900	1,660	40,950	41,000	1,888
24,750	24,800	989	28,800	28,850	1,213	32,800	32,850	1,435	36,900	36,950	1,663	41,000		
24,800	24,850	992	28,850	28,900	1,216	32,850	32,900	1,438	36,950	37,000	1,666	41,000	41,050	1,890
24,850	24,900	995	28,900	28,950	1,219	32,900	32,950	1,441	37,000			41,050	41,100	1,893
24,900	24,950	997	28,950	29,000	1,222	32,950	33,000	1,444	37,000	37,050	1,668	41,100	41,150	1,896
24,950	25,000	1,000	29,000 </											

2004 STATE INCOME TAX TABLE

At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due
42,000			46,150	46,200	2,176	50,250	50,300	2,404	53,500	53,550	2,584	56,750	56,800	2,765
42,000	42,050	1,946	46,200	46,250	2,179	50,300	50,350	2,407	53,550	53,600	2,587	56,800	56,850	2,767
42,050	42,100	1,949	46,250	46,300	2,182	50,350	50,400	2,409	53,600	53,650	2,590	56,850	56,900	2,770
42,100	42,150	1,951	46,300	46,350	2,185	50,400	50,450	2,412	53,650	53,700	2,592	56,900	56,950	2,773
42,150	42,200	1,954	46,350	46,400	2,187	50,450	50,500	2,415	53,700	53,750	2,595	56,950	57,000	2,776
42,200	42,250	1,957	46,400	46,450	2,190	50,500	50,550	2,418	53,750	53,800	2,598	57,000		
42,250	42,300	1,960	46,450	46,500	2,193	50,550	50,600	2,420	53,800	53,850	2,601	57,000	57,050	2,778
42,300	42,350	1,963	46,500	46,550	2,196	50,600	50,650	2,423	53,850	53,900	2,604	57,050	57,100	2,781
42,350	42,400	1,965	46,550	46,600	2,198	50,650	50,700	2,426	53,900	53,950	2,606	57,100	57,150	2,784
42,400	42,450	1,968	46,600	46,650	2,201	50,700	50,750	2,429	53,950	54,000	2,609	57,150	57,200	2,787
42,450	42,500	1,971	46,650	46,700	2,204	50,750	50,800	2,432	54,000			57,200	57,250	2,789
42,500	42,550	1,974	46,700	46,750	2,207	50,800	50,850	2,434	54,000	54,050	2,612	57,250	57,300	2,792
42,550	42,600	1,976	46,750	46,800	2,210	50,850	50,900	2,437	54,050	54,100	2,615	57,300	57,350	2,795
42,600	42,650	1,979	46,800	46,850	2,212	50,900	50,950	2,440	54,100	54,150	2,617	57,350	57,400	2,798
42,650	42,700	1,982	46,850	46,900	2,215	50,950	51,000	2,443	54,150	54,200	2,620	57,400	57,450	2,801
42,700	42,750	1,985	46,900	46,950	2,218	51,000			54,200	54,250	2,623	57,450	57,500	2,803
42,750	42,800	1,988	46,950	47,000	2,221	51,000	51,050	2,445	54,250	54,300	2,626	57,500	57,550	2,806
42,800	42,850	1,990	47,000			51,050	51,100	2,448	54,300	54,350	2,629	57,550	57,600	2,809
42,850	42,900	1,993	47,000	47,050	2,223	51,100	51,150	2,451	54,350	54,400	2,631	57,600	57,650	2,812
42,900	42,950	1,996	47,050	47,100	2,226	51,150	51,200	2,454	54,400	54,450	2,634	57,650	57,700	2,814
42,950	43,000	1,999	47,100	47,150	2,229	51,200	51,250	2,456	54,450	54,500	2,637	57,700	57,750	2,817
43,000			47,150	47,200	2,232	51,250	51,300	2,459	54,500	54,550	2,640	57,750	57,800	2,820
43,000	43,050	2,001	47,200	47,250	2,234	51,300	51,350	2,462	54,550	54,600	2,642	57,800	57,850	2,823
43,050	43,100	2,004	47,250	47,300	2,237	51,350	51,400	2,465	54,600	54,650	2,645	57,850	57,900	2,826
43,100	43,150	2,007	47,300	47,350	2,240	51,400	51,450	2,468	54,650	54,700	2,648	57,900	57,950	2,828
43,150	43,200	2,010	47,350	47,400	2,243	51,450	51,500	2,470	54,700	54,750	2,651	57,950	58,000	2,831
43,200	43,250	2,012	47,400	47,450	2,246	51,500	51,550	2,473	54,750	54,800	2,654	58,000		
43,250	43,300	2,015	47,450	47,500	2,248	51,550	51,600	2,476	54,800	54,850	2,656	58,000	58,050	2,834
43,300	43,350	2,018	47,500	47,550	2,251	51,600	51,650	2,479	54,850	54,900	2,659	58,050	58,100	2,837
43,350	43,400	2,021	47,550	47,600	2,254	51,650	51,700	2,481	54,900	54,950	2,662	58,100	58,150	2,839
43,400	43,450	2,024	47,600	47,650	2,257	51,700	51,750	2,484	54,950	55,000	2,665	58,150	58,200	2,842
43,450	43,500	2,026	47,650	47,700	2,259	51,750	51,800	2,487	55,000			58,200	58,250	2,845
43,500	43,550	2,029	47,700	47,750	2,262	51,800	51,850	2,490	55,000	55,050	2,667	58,250	58,300	2,848
43,550	43,600	2,032	47,750	47,800	2,265	51,850	51,900	2,493	55,050	55,100	2,670	58,300	58,350	2,851
43,600	43,650	2,035	47,800	47,850	2,268	51,900	51,950	2,495	55,100	55,150	2,673	58,350	58,400	2,853
43,650	43,700	2,037	47,850	47,900	2,271	51,950	52,000	2,498	55,150	55,200	2,676	58,400	58,450	2,856
43,700	43,750	2,040	47,900	47,950	2,273	52,000			55,200	55,250	2,678	58,450	58,500	2,859
43,750	43,800	2,043	47,950	48,000	2,276	52,000	52,050	2,501	55,250	55,300	2,681	58,500	58,550	2,862
43,800	43,850	2,046	48,000			52,050	52,100	2,504	55,300	55,350	2,684	58,550	58,600	2,864
43,850	43,900	2,049	48,000	48,050	2,279	52,100	52,150	2,506	55,350	55,400	2,687	58,600	58,650	2,867
43,900	43,950	2,051	48,050	48,100	2,282	52,150	52,200	2,509	55,400	55,450	2,690	58,650	58,700	2,870
43,950	44,000	2,054	48,100	48,150	2,284	52,200	52,250	2,512	55,450	55,500	2,692	58,700	58,750	2,873
44,000			48,150	48,200	2,287	52,250	52,300	2,515	55,500	55,550	2,695	58,750	58,800	2,876
44,000	44,050	2,057	48,200	48,250	2,290	52,300	52,350	2,518	55,550	55,600	2,698	58,800	58,850	2,878
44,050	44,100	2,060	48,250	48,300	2,293	52,350	52,400	2,520	55,600	55,650	2,701	58,850	58,900	2,881
44,100	44,150	2,062	48,300	48,350	2,296	52,400	52,450	2,523	55,650	55,700	2,703	58,900	58,950	2,884
44,150	44,200	2,065	48,350	48,400	2,298	52,450	52,500	2,526	55,700	55,750	2,706	58,950	59,000	2,887
44,200	44,250	2,068	48,400	48,450	2,301	52,500	52,550	2,529	55,750	55,800	2,709	59,000		
44,250	44,300	2,071	48,450	48,500	2,304	52,550	52,600	2,531	55,800	55,850	2,712	59,000	59,050	2,889
44,300	44,350	2,074	48,500	48,550	2,307	52,600	52,650	2,534	55,850	55,900	2,715	59,050	59,100	2,892
44,350	44,400	2,076	48,550	48,600	2,309	52,650	52,700	2,537	55,900	55,950	2,717	59,100	59,150	2,895
44,400	44,450	2,079	48,600	48,650	2,312	52,700	52,750	2,540	55,950	56,000	2,720	59,150	59,200	2,898
44,450	44,500	2,082	48,650	48,700	2,315	52,750	52,800	2,543	56,000			59,200	59,250	2,900
44,500	44,550	2,085	48,700	48,750	2,318	52,800	52,850	2,545	56,000	56,050	2,723	59,250	59,300	2,903
44,550	44,600	2,087	48,750	48,800	2,321	52,850	52,900	2,548	56,050	56,100	2,726	59,300	59,350	2,906
44,600	44,650	2,090	48,800	48,850	2,323	52,900	52,950	2,551	56,100	56,150	2,728	59,350	59,400	2,909
44,650	44,700	2,093	48,850	48,900	2,326	52,950	53,000	2,554	56,150	56,200	2,731	59,400	59,450	2,912
44,700	44,750	2,096	48,900	48,950	2,329	53,000			56,200	56,250	2,734	59,450	59,500	2,914
44,750	44,800	2,099	48,950	49,000	2,332	53,000	53,050	2,556	56,250	56,300	2,737	59,500	59,550	2,917
44,800	44,850	2,101	49,000			53,050	53,100	2,559	56,300	56,350	2,740	59,550	59,600	2,920
44,850	44,900	2,104	49,000	49,050	2,334	53,100	53,150	2,562	56,350	56,400	2,742	59,600	59,650	2,923
44,900	44,950	2,107	49,050	49,100	2,337	53,150	53,200	2,565	56,400	56,450	2,745	59,650	59,700	2,925
44,950	45,000	2,110	49,100	49,150	2,340	53,200	53,250	2,567	56,450	56,500	2,748	59,700	59,750	2,928
45,000			49,150	49,200	2,343	53,250	53,300	2,570	56,500	56,550	2,751	59,750	59,800	2,931
45,000	45,050	2,112	49,200	49,250	2,345	53,300	53,350	2,573	56,550	56,600	2,753	59,800	59,850	2,934
45,050	45,100	2,115	49,250	49,300	2,348	53,350	53,400	2,576	56,600	56,650	2,756	59,850	59,900	2,937
45,100	45,150	2,118	49,300	49,350	2,351	53,400	53,450	2,579	56,650	56,700	2,759	59,900	59,950	2,939
45,150	45,200	2,121	49,350	49,400	2,354	53,450	53,500	2,581	56,700	56,750	2,762	59,950	60,000	2,942
45,200	45,250	2,123												