DELAWARE
FORM DE2210

Underpayment of Estimated Taxes 2007

NAME	SOCIAL SECURITY NUMBER

Part 1 - Required Annual Payment		
Enter 90% of 2007 Delaware return (Line 16 - Resident, or Line 47 - Non-Resident).	A	
Enter 100% or 110% of 2006 Delaware return (Line 16 - Resident, or Line 47 - Non-Resident). (See instructions.)	B	
Enter the smaller of Line "A" or Line "B". This is your **Required Annual Amount**.	C	
Enter Delaware Withholding or S-Corp payments made on your behalf.	D	
Subtract Line "D" from Line "C". If less than $400, stop here. You do not owe the penalty.	E	

Reset

Print Form

Part 2 - Short Method (See instructions.)		
Enter the amount of Estimated Tax Payments made.	F	
Enter Delaware Withholding and S Corp payments made in your behalf.	G	
Add Lines "F" and "G" and enter here.	H	
Total Underpayment. Subtract Line "H" from Line "C". If zero or less, stop here.	I	
Multiply Line "I" by 12% (times .12).	J	
If the amount on Line "I" was paid on or after April 30, 2008, enter zero (0). If it was paid before April 30, 2008, multiply the number of days from the date Line "I" was paid before April 30, 2008, times .05% (.0005) times the amount on Line "I". (See instructions.)	K	
ESTIMATED PENALTY. Subtract Line "K" from Line "J" and enter here. (See instructions.)	L	

		Time Period			
		1/1/07-4/30/07	**5/1/07-6/15/07**	**6/16/07-9/17/07**	**9/18/07-1/15/08**
Part 4 - Computing the over/under payment					
Enter amount from Part 3, Line 27.	28				
Enter the amount of Estimated Tax Payments made.	29				
Enter the amount of Delaware Withholding and S Corp payments made in your behalf.	30				
Add Lines 29 and 30.	31				
Enter amount, if any, from Line 38 of the previous column of this schedule (ie. Column 2 equals Line 38 Column 1, Column 3 equals Line 38 Column 2, etc.).	32				
Add Lines 31 and 32.	33				
Sum amounts from Lines 36 and 37 of the previous column of this schedule (ie. Column 2 equals Line 36 Column 1 plus Line 37 Column 1, etc.).	34				
Subtract Line 34 from Line 33. If zero or less, enter zero (0). For Column 1 only, enter the amount from Line 31.	35				
If Line 35 equals zero, then subtract Line 33 from Line 34. Otherwise, enter zero (0).	36				
Underpayment. If Line 28 is equal to or larger than Line 35, subtract Line 35 from Line 28. Then go to Line 32 of the next column. Otherwise, go to Line 38.	37				
Overpayment. If Line 35 is larger than Line 28, subtract Line 28 from Line 35. Then go to Line 32 of the next column.	38				

		Payment Due Date			
	39	**4/30/07**	**6/15/07**	**9/17/07**	**1/15/08**
Part 5 - Computing the Penalty (See instructions.)					
Enter number of days from date on Line 39 to when payment was made.	40				
Multiply Line 40 by .05% (times .0005).	41				
Multiply Line 37 by Line 41. This is the **Penalty for Period**.	42				
Add penalties from each Column on Line 42 to determine the **Total Penalty** (ie. Line 42 Column 1 plus Line 42 Column 2, etc.).	43				

CHECK HERE IF YOU USED A NON-RESIDENT RETURN ☐	1	Time Period			
		1/1/07-3/31/07	1/1/07-5/31/07	1/1/07-8/31/07	1/1/07-12/31/07
Part 3 - Annualized Installment Method					
Enter Delaware AGI from your 2007 Delaware Return (Line 1 - Resident, or Line 37 - Non-Resident) for period.	2				
Multiplier.	3	**4**	**2.4**	**1.5**	**1**
Annualized AGI. Multiply Line 2 by Line 3.	4				
Enter Delaware Itemized Deductions (Line 2b - Resident, Line 38b - Non-Resident) for period. Enter zero (0) if you didn't itemize.	5				
Multiplier.	6	**4**	**2.4**	**1.5**	**1**
Annualized Itemized Deductions. Multiply Line 5 by Line 6.	7				
Enter the Total Delaware Standard Deduction Amount. (See instructions.) Enter zero (0) if you itemized.	8				
Delaware Deductions. Enter amount from Line 7 if you itemized, or from Line 8 if you used the standard deduction.	9				
Delaware Taxable Income. Subtract Line 9 from Line 4.	10				
Tax Liability. Using the tax table or tax schedule, figure the amount of tax due on the amounts from Line 10.	11				
Tax on Lump Sum. See the Resident Tax Booklet, page 6 for detailed instructions.	12				
Total Tax. Add Lines 11 and 12.	13				
Non-Resident Filers Only - Multiply Line 13 by the proration percentage on Line 42 of your tax return.	14				
Enter the Total Personal Credit amount. See instructions.	15				
Non-Resident Filers Only - Multiply Line 15 by the proration percentage on Line 42 of your tax return.	16				
Other Non-Refundable Credits. Add Lines 10, 11, 12 13 & 14 of the Resident return or Lines 44 & 45 of the Non-Resident return and enter here.	17				
Residents: Subtract Lines 15 and 17 from Line 13. **Non-Residents:** Subtract lines 16 and 17 from Line 14.	18				
Multiplier.	19	**.225**	**.450**	**.675**	**.900**
Multiply Line 18 by Line 19 and enter here.	20				
Sum all previous columns from Line 27 (ie. Column 2 equals Line 27 Column 1, Column 3 equals Line 27 Column 1 plus Line 27 Column 2, etc.).	21				
Subtract Line 21 from Line 20. If zero or less, enter zero (0).	22				
Enter 1/4 of the total from Part 1, Line "C", in each column.	23				
Enter the amount from Line 26 of the previous column of this schedule (ie. Column 2 equals Line 26, Column 1, Column 3 equals Line 26, Column 2, etc.).	24				
Add Lines 23 and 24.	25				
Subtract Line 22 from Line 25. If zero or less, enter zero (0).	26				
Enter smaller of Line 22 or Line 25 here and on Line 28.	27				