

1999
RESIDENT AMENDED DELAWARE
PERSONAL INCOME TAX RETURN INSTRUCTIONS

GENERAL INSTRUCTIONS

PURPOSE OF FORM:

Use Form 200-01-X to correct Form 200-01 or Form 200-03 (EZ). File a separate Form 200-01-X for each year you are amending.

WHEN AND WHERE TO FILE:

File Form 200-01-X only after you have filed your original return. Generally, Form 200-01-X must be filed within three (3) years after the date the original return was due, or within two (2) years after the date the tax was paid, whatever is later.

A Form 200-01-X based on a net operating loss carry back must be filed within three (3) years after the date the return creating the net operating loss carry back is due. Therefore, even though the return the operating loss is being carried back to is out of statute, if the return creating the operating loss is still in statute, the carry back year becomes "in statute".

Form 200-01-X should be mailed to the Delaware Division of Revenue, P.O. Box 508, Wilmington, Delaware 19899-0508.

WHO MUST FILE:

If your federal return is changed for any reason, it may affect your Delaware State income tax liability. This would include changes made as a result of an examination of your federal return by the IRS. You are required to report to the Division of Revenue such change within ninety (90) days after the final determination of such change and indicate your agreement with such determination or the grounds of your disagreement. Attach a copy of any federal adjustments to your Delaware amended return.

WHAT TO FILE:

1. Residents file Form 200-01-X, Resident Amended Delaware Personal Income Tax Return.
2. Non-Residents file Form 200-02-X, Non-Resident Amended Delaware Personal Income Tax Return.
3. Part-Year Residents may choose to file Form 200-01-X or Form 200-02-X.

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 spent more than 183 days of the taxable year in this State.

If you must file a tax return as a part-year resident, you may elect to file either a resident or non-resident return.

ADDRESS CHANGE:

If you move after you file your amended return, you should notify the Division of Revenue of your address change. Please be sure to include your social security number (and, if applicable, your spouse's social security number) in any correspondence with the Division of Revenue.

FEDERAL PRIVACY ACT INFORMATION:

Social security numbers must be included on your amended return. The mandatory disclosure of your social security number is authorized by Section 306, Title 30, 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.

SPECIFIC INSTRUCTIONS

You can use this form if the return you are amending is for a fiscal year and the ending date of the fiscal year is 1999.

NAME, ADDRESS AND SOCIAL SECURITY NUMBER:

If amending a joint or married filing combined separate return, list your names and social security numbers in the same order as shown on the original return.

If amending to change from a separate to a joint or married filing combined separate return, and your spouse did not file an original return, enter your name and social security number first.

FILING STATUS:

Check the appropriate filing status for your amended return. If amending to change your filing status, check your new filing status.

If you and your spouse are changing from a joint filing status to a married filing combined separate status, use Column A to record the wife's income and deductions and column B to record the husband's.

LINE 1 – Enter your correct adjusted gross income.

NOTE: ANY CHANGE YOU MAKE TO YOUR ADJUSTED GROSS INCOME CAN CAUSE OTHER AMOUNTS TO INCREASE OR DECREASE. FOR EXAMPLE: IT MAY INCREASE THE ALLOWABLE DEDUCTION FOR CHARITABLE CONTRIBUTIONS AND CHILD CARE CREDIT OR DECREASE THE ALLOWABLE DEDUCTION FOR MISCELLANEOUS AND MEDICAL DEDUCTIONS.

CORRECTING WAGES – If you are correcting wages or other employee compensation, you must attach a copy of all additional or corrected Forms W-2 not filed with your original return.

LINE 2 – If you elect to take a **STANDARD DEDUCTION**, check box (a) and enter the appropriate amount as follows:

- \$3,250 filing status 1 and 5; or
- \$4,000 – filing status 2; or
- \$2,000 for each spouse – filing statuses 3 and 4.

If you elect to take **ITEMIZED DEDUCTIONS**, check box (b) and enter the correct allowable itemized deductions. You must attach a copy of Federal Schedule A if amending to change the amount or to elect itemized deductions.

NOTE: IF YOU HAVE ITEMIZED DEDUCTIONS GREATER THAN YOUR ALLOWABLE STANDARD DEDUCTION, YOU CAN ITEMIZE DEDUCTIONS ON YOUR DELAWARE RETURN EVEN THOUGH YOU DID NOT ELECT TO ITEMIZE DEDUCTIONS ON YOUR FEDERAL RETURN.

LINE 3 - The additional standard deductions are allowable only for those persons using a standard deduction on Line 2. If you and/or your spouse are 65 years of age or over and/or blind, use the worksheet provided on Page 2 of your amended return to compute your additional standard deduction(s). On Page 1, Line 3 of your amended return, be sure to check the appropriate boxes and enter the appropriate amounts from the worksheet on Page 2.

LINE 6 – Use the tax rate schedule (on Page 2 of your amended return) to compute your tax for the amount on Line 5.

LINE 7 - The law provides for separate tax treatment of a lump sum distribution received from a qualified pension plan, profit sharing or stock

bonus plan. The law provides for a ten year averaging of the distribution designed to be taxed as ordinary income. Use Delaware Form 329 in order to compute the tax liability on this income.

LINE 9a – Enter the total number of personal exemptions claimed on your federal return in the space provided. Multiply the number of credits by \$100 and enter the total(s) on Line 9a.

NOTE: IF YOU ARE FILING A MARRIED FILING COMBINED SEPARATE AMENDED RETURN, EACH SPOUSE MUST BE ALLOTTED AT LEAST ONE PERSONAL CREDIT; TWO IF 60 YEARS OF AGE OR OLDER.

LINE 9b – Check the appropriate box(es) on Line 9b if you and/or your spouse were 60 years of age or over. Multiply the number of boxes checked by \$100 and enter the total(s) on Line 9b.

LINE 10 – If you are a resident of Delaware 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 a tax credit against your Delaware income tax.

LINE 10. CREDIT FOR TAXES PAID TO OTHER STATES WORKSHEET		
INSTRUCTIONS	COLUMN A	COLUMN B
1. Enter other state adjusted gross income.		
2. Delaware adjusted gross income (from Page 1, Line 1).		
3. Divide Line 1 by Line 2 and enter on Line 3, but not more than 100% (if Line 1 is greater than Line 2, enter 100% on Line 3).		
4. Enter amount from Page 1, Line 6, Delaware Tax.		
5. Multiply Line 3 by Line 4.		
6. Enter taxes paid to other states.		
Your credit is the smaller of Lines 5 or 6. Enter that amount on Line 10.		

If amending to claim credit for taxes paid to more than one state, separate worksheets must be completed for each state.

If amending to claim the tax credit, you must attach a signed copy of the other state income tax return to your Delaware amended return.

LINE 11 – The law allows a credit of up to \$300 for residents who are active firefighters, members of fire company auxiliaries or rescue squads for the purchase of clothing, equipment, motor fuel and other items necessary to perform their duties. To qualify, you must be an active volunteer firefighter, rescue squad or auxiliary member of a Delaware Volunteer Company.

LINE 12 – A resident individual is allowed a credit equal to fifty percent (50%) of the child and dependent care credit allowable for federal income tax purposes. If amending to change or elect child care credit, you must attach Federal Form 2441 to your Delaware amended return.

NOTE: IF A HUSBAND AND WIFE FILED A JOINT FEDERAL RETURN, BUT ELECT TO FILE SEPARATE OR COMBINED SEPARATE DELAWARE RETURNS, THE CREDIT IS ALLOWED AGAINST THE TAX IMPOSED ON THE SPOUSE WITH THE LOWER TAXABLE INCOME.

LINE 13 – Enter on Line 13 the total of any/all of the following credit(s) that you may be entitled:

Blue Collar Credits – Certain businesses are eligible for tax credits based on combinations of capital investment and new employment in Delaware. Compute these credits Form 700. Attach Form 700 to your amended return if amending to claim this credit.

Green Industries Credits – Certain taxpayers are eligible for these credits for reducing waste release, use of recycled materials, processing waste material. Compute these credits on Form 700. Attach Form 700 to your amended return if amending to claim this credit.

Delaware Investment Credits – Only investments certified by the Delaware Economic Development Authority are eligible for these tax credits. The tax credit allowed is 15% of the individuals' qualified investment. Attach a copy of

the certification of the investment issued by the Delaware Economic Development Authority to your amended return if amending to claim this credit.

Brownfield Credit – Certain taxpayers are eligible for "Brownfield" tax credits, promoting the recycling of contaminated industrial and commercial sites. Compute these credits on Form 700. Attach Form 700 to your amended return if amending to claim this credit.

LINE 16 – Enter the Delaware income tax withheld as shown on your Forms W-2. **DO NOT** include city wage tax. If you are correcting income tax withholding, you must attach a copy of all additional or corrected Forms W-2 not filed with your original return.

LINE 17 – Enter the total quarterly estimated tax payments, any credit carryover from your return and any amount paid with Form 1027 (Automatic Extension). Individuals filing separate must claim the estimated tax payments under the social security number for which the payments were made. Individuals filing married filing combined separate, may allot the payments in any manner you wish.

LINE 18 – Enter the Delaware estimated tax payment made on your behalf by and S Corporation. Attach Form A-1 if amending your return to claim this credit.

LINE 19 – Enter the amount, if any, paid with your original return and/or a previous amended return.

LINE 21 – Enter the amount, if any paid with your original return and/or a previous amended return.

LINE 22 – Enter the total of the amount, if any applied to your estimated tax account and/or contributed to the Special Funds on your original return and/or a previous amended return.

LINE 24 – If Line 15 is greater than Line 23, subtract Line 23 from Line 15.

NOTE: FOR COMBINED SEPARATE RETURNS, ENTER THE AMOUNT, IF ANY, IN COLUMN A ON LINE 24 AND THE AMOUNT, IF ANY, IN COLUMN B ON LINE 24.

LINE 25 – If Line 23 is greater than Line 15, subtract Line 15 from Line 23.

NOTE: FOR COMBINED SEPARATE RETURNS, ENTER THE AMOUNT, IF ANY, IN COLUMN A ON LINE 25 AND THE AMOUNT, IF ANY, IN COLUMN B ON LINE 25.

LINE 26 – If you are filing status 1, 2, 3 or 5, enter the amount from Line 24 on Line 26. If you are filing status 4, enter the total balance due, if any (Line 24, Column A and B, less Line 25, Column A and B).

LINE 27 – If you have a balance due on Line 26, calculate the interest due at a rate of one percent (1%) per month from the due date of the original return until the time the tax is paid.

LINE 28 – Add Lines 26 and 27 and pay in full. Payment can be made by check or money order payable to the Delaware Division of Revenue.

LINE 29 – If you are filing status 1, 2, 3, or 5, enter the amount from Line 25 on Line 29. If you are filing status 4, enter the total overpayment, if any (Line 25, Column A and B, less Line 24, Column A and B).

LINE 30 – Enter the portion of your overpayment to be applied to your next year's estimated tax account.

LINE 31 – Subtract Line 31 from Line 29. This is the amount of overpayment to be refunded to you.

COMPLETE PAGE 2 OF THE AMENDED RETURN: Provide a detailed explanation of the changes claimed on your amended return.

ATTACH ALL REQUIRED SCHEDULES AND FORMS.

SIGN AND DATE FORM 200-01-X: If filing a joint return or combined separate return, both spouses must sign. If the return is prepared by a person other than the taxpayer, the paid preparer must also sign the return.