

200-03 FORM EZ 1999 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, 1999.**
2. Your income is entirely from wages, salaries, tips, unemployment compensation, pension, and interest. Interest income must be \$400 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, Delaware withholding and estimated tax payments.
6. You **DO NOT** claim taxes paid to another state. **You must file 200-01 to take a credit for taxes paid to a state other than the State of Delaware.**

Please have your Federal Income Tax Return completed before completing your Delaware Return. Your Federal Return will be used for preparing your Delaware Return.

LINE-BY-LINE INSTRUCTIONS

- Line 1** - Enter the amount from Federal Form 1040EZ, Line 4, Federal Form 1040A, Line 18, Federal Form 1040 or 1040 PC, Line 33; telefile form, Line 1.
- 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.
RETIREMENT – NON-PENSION INCOME – Delaware Tax Law authorizes an exclusion of up to \$5,000 from eligible retirement income for individuals age 60 or older. Eligible retirement income will include dividends, interest, net rental income and many qualified retirement plans (IRC Sec. 4974), such as IRAs and Keogh plans, and government-deferred compensation plans (IRC Sec.457), that may qualify for this exclusion.

NOTE: Each taxpayer may receive **ONLY ONE** exclusion, even if he or she is 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	\$5,000 or amount of pension and eligible retirement income (whichever is less)

- Line 3** - Delaware Adjusted Gross Income. Subtract Line 2 from Line 1.
- Line 4** - Enter your standard deduction as follows:
 \$3,250 - Single, Divorced, Widow(er), Head of Household
 \$4,000 - 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 6** - Add Lines 4 and 5. Enter total on Line 6.
- 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 \$100 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, 1999:
 1. Check the appropriate box(es) on Line 9b.
 2. Enter the total number of box(es) checked and multiply this number by \$100. Enter total on line 9b.
- Line 10** - Add Lines 9a and 9b. Enter total on Line 10.
- Line 11** - Subtract Line 10 from Line 8 to determine the balance of tax liability.
Balance cannot be less than zero.
- Line 12** - Enter total amount of Delaware State Income tax withheld from your W-2 and 1099 Form(s). **Do not include other state or local taxes withheld from your W-2 on this line. You must file Form 200-01 to take a credit for taxes paid to another state.**
- Line 13** - **ESTIMATED TAX** – Enter total quarterly estimated tax payments for 1999 including any credit carryover from your 1998 return. To receive credit for fourth quarter estimated tax payments, they must have been made by January 17, 2000. Also, enter the amount paid with Form 1027 (Automatic Extension) on this line.
 See page 3 of the Delaware Resident Instruction Booklet for more information regarding the requirement to file Estimated Taxes. Also on page 3 is information regarding penalties for the failure to file Estimated Taxes.
- Line 14** - Add Lines 12 and 13. Enter total on Line 14.
- Line 15** - Enter amount you owe if Line 11 is greater than Line 14 (subtract Line 14 from Line 11).
- Line 16** - Enter amount of overpayment if Line 14 is greater than Line 11, (subtract Line 11 from Line 14).
- Line 17** - If you wish to contribute a portion of your refund 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 17.
- Line 18** - If you wish to apply a portion of your overpayment to your 2000 Estimated Delaware Tax Account, enter the portion of your overpayment on Line 18, (Line 16 less Line 17) to be applied.

Note: An amount entered on this line will reduce the amount of your overpayment refunded to you.

- Line 19** - If you have a Balance Due on Line 15, add Lines 15 and 17. Enter the total on Line 19 and pay in full.
- Line 20** - If you do not have a balance due or a refund due, enter "0" on Line 20. If you have an overpayment on Line 16, subtract Lines 17 and 18 from Line 16. Enter the amount of overpayment to be refunded to you on Line 20.

Sign and date the return.

DIVISION OF REVENUE MAILING ADDRESSES

BALANCE DUE RETURNS
 Delaware Division of Revenue
 P.O.Box 508
 Wilmington, DE 19899-0508

REFUND DUE RETURNS
 Delaware Division of Revenue
 P.O.Box 8765
 Wilmington, DE 19899-8765

ZERO DUE RETURNS
 Delaware Division of Revenue
 P.O.Box 8711
 Wilmington, DE 19899-8711