

# DELAWARE DIVISION OF REVENUE



# 2014 DELAWARE INDIVIDUAL MEF E-FILE HANDBOOK

***for Software Developers, Transmitters and EROs who file:***  
**DELAWARE INDIVIDUAL INCOME  
TAX RETURNS**

**VIA THE FEDERAL/STATE MEF SYSTEM**

**DECEMBER 2014**

**STATE OF DELAWARE  
DIVISION OF REVENUE  
820 N. FRENCH STREET  
WILMINGTON, DE 19801**

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# SECTION 1

## Instructions for Electronic Filing

### Introduction

Delaware participates in the IRS Federal/State 1040 program. This allows the filing of both federal and state individual income tax returns using an XML format. The transmission method will be a Web service using Simple Object Access Protocol (SOAP), with attachments messaging.

Delaware began accepting production individual income tax, corresponding forms and schedules and declaration payments beginning spring 2012 for tax year 2011 by method of the Modernized e-File System (MeF). For this year, Delaware will accept tax year 2012, 2013 and 2014 individual income tax returns.

Authorized Electronic Return Originators (EROs) can submit returns to the IRS MeF system for federal and state return processing. Both Fed/State returns and State Only returns can be submitted through the Fed/State system, both requiring the appropriate federal return attachments. Each return (Fed/State or State Only) must be in a separate submission. Multiple submissions may be contained in a single message payload. Software developers must test with Delaware and receive approval prior to submitting live Fed/State or State Only returns.

### Important Form Information

#### **Form 200-01**

Copy of federal return required to be attached to the state return should include all corresponding schedules.

#### **Form 200-02**

Copy of federal return required to be attached to the state return should include all corresponding schedules.

## **HELP DESK**

EROs, transmitters and software developers who need assistance can contact the Delaware e-File Help Desk at anytime by e-mail at [james.stewart@state.de.us](mailto:james.stewart@state.de.us) or [rebecca.satterfield@state.de.us](mailto:rebecca.satterfield@state.de.us) or by fax at 302-577-8206. Telephone assistance is available Monday through Friday, between 8:00 a.m. and 4:00 p.m. E.S.T. by contacting Rebecca Satterfield at 302-577-8179 or James Stewart at 302-577-8170.

The Delaware Division of Revenue's web site <http://revenue.delaware.gov/> contains downloadable state forms and other information for Individual Tax e-File program participants. Our mailing address is:

Delaware Division of Revenue  
Carvel State Office Building  
820 N. French Street  
Wilmington, Delaware 19801

## **Software Acceptance and Participation**

Software developers must test with and receive acceptance from Delaware before submitting live production returns. To receive final approval, the software developer must transmit all of the test returns, on one single transmission, without any error. All Delaware returns will be accepted. A software developer who successfully completes the state testing process will receive a written verification upon completion of testing.

Software developers must provide the following information to the Delaware e-File Help Desk prior to submitting test transmissions:

- EFINs/ETINs (test and production) as assigned by IRS
- Contact person(s) name, telephone number, e-mail address
- Software Company name and business address

## **Publications**

The following publications are available for your assistance:

IRS Publication 4164 – Modernized e-File Guide for Software Developers and Transmitters

2014 Delaware Individual MeF e-File Handbook

Delaware 2014 Individual Income Tax e-File Test Package

Delaware individual tax forms for Resident Taxpayers (forms and instructions booklet)

Delaware individual tax forms for Non-Resident Taxpayers (forms and instructions booklet)

# SECTION 2

## The Filing Process

### What Can Be Transmitted Electronically

The Delaware electronic return will consist of data transmitted as well as supporting PDF and paper documents. In total, an electronic return contains the same information as a comparable return filed entirely on paper.

Following is a list of the XML forms that Delaware accepts electronically. Software developers are not required to support all of the forms that Delaware accepts electronically. Any form with an asterisk(\*) is considered optional at the discretion of the software developer. EROs should take this into consideration when purchasing software and should verify with the software company that they will support the forms they desire to transmit electronically.

Delaware Form 200-01 – Resident Individual Income Tax Return

Delaware Form 200-02 – Non-Resident Individual Income Tax Return

#### **State Submission Manifest**

The expected values for the State Submission Manifest are:

<b>Form</b>	<b>Submission Type</b>	<b>Tax Year</b>	<b>Submission Category</b>
Resident Form 200-01	200-01	2014	IND
Non-Resident Form 200-02	200-02	2014	IND

#### **Copy of Federal Return Required**

An XML copy of the actual federal income tax return with schedules as filed with IRS for the corresponding tax period must be attached to all tax filings. The Delaware filing will not be complete unless the required federal information is attached.

#### **Additional Documents To Be Provided**

Additional documents that Individual Tax e-File software **must** produce:

Delaware Payment Voucher for filers with a balance due

Delaware Computer Generated Declaration Form (DE-8453)

**Delaware requires that certifications, supporting and signature documents be transmitted to Delaware electronic filing as a PDF documents.** Please use the Reference Document ID attribute to link the attachment to the appropriate location on the return. All PDF attachments must be listed in the binary attachment portion of the return.

### **What Cannot Be Transmitted Electronically**

The following types of returns are excluded from electronic filing:

- Non-calendar year returns
- Returns for tax years prior to 2012
- Amended or Corrected Returns
- Returns reporting a Delaware Lump Sum Distribution
- Returns on which the number of exemptions claimed does not match the number of exemptions claimed on the federal return. The only exception to this ruling would be the Delaware additional exemptions for a taxpayer and/or spouse 60 years of age or older.

### **Acknowledgement System**

Delaware generates an acknowledgement for all returns received. Acknowledgement types are:

**Accepted** – This acknowledgement indicates the electronic return was received and successfully completed the pre-entry validation process. No further action is required regarding the transmission. If additional information is needed to process the return, the taxpayer will be notified by mail.

**Rejected** – This acknowledgement indicates the electronic return was received but failed to complete the pre-entry validation process. The acknowledgement contains codes and error descriptions indicating the cause of the rejection. The error condition must be corrected and the return can then be re-transmitted as a “State-Only” transmission.

Acknowledgement files received must be retained for one year after transmission.

# SECTION 3

## Other Situations

### General Information

Filing a tax return is the responsibility of the taxpayer, and filing returns electronically requires an agreement between the taxpayer and the ERO.

### Refund Returns

Taxpayers can elect to have their overpaid taxes issued in the form of a refund check or direct deposited into any eligible financial institution of their choice. Taxpayers may choose to have all or part of their refund applied to their estimated tax account for the next year.

The Division of Revenue will make every attempt to process a direct deposit, but reserves the right to issue a paper check if the direct deposit cannot be properly completed. Check with your financial institution to make sure your direct deposit will be accepted and to get the correct routing and account numbers. The State of Delaware is not responsible for a lost refund if the wrong information was entered.

The average time that it takes for a refund to be generated from our accounting system is approximately two to five business days after the electronic return has been acknowledged by Delaware as being accepted.

### Balance Due Returns

Taxpayers who file their return electronically can elect to pay their balance due by three different methods.

- Direct debit (electronic funds withdrawal), for a full or partial payment when filing their return and choose a debit date up to the due date of the return.
- On-line Electronic Funds Transfer (EFT) ACH Debit.
- Check or money order accompanied by a payment voucher.

### New Forms Change

Delaware Schedule III has a new check – off: Veterans Trust Fund.

### New Form Information

Because Delaware is implementing a new processing system this year that recognizes the characters in each form field, we ask that if software developers cannot reproduce our forms exactly - with the field borders in 25% black - then please omit the field borders completely from all of your Delaware forms.

# SECTION 4

## Responsibilities of EROs and Transmitter

### Confidentiality

The Delaware Division of Revenue expects tax software companies to develop products that help their customers protect taxpayer data. Software companies are encouraged to heed IRS Publication 4557, *Safeguarding Taxpayer Data: A Guide for Your Business*.

The Delaware Division of Revenue encourages tax software companies to develop products that implement the IRS's six e-file security and privacy standards to better protect taxpayer information collected, processed and stored by Authorized IRS e-File providers. More information on these standards is available at [www.irs.gov/efile/article/0,,id=201195,00.html](http://www.irs.gov/efile/article/0,,id=201195,00.html).

### Timeliness of Filing

All prescribed due dates for filing of returns apply to MeF returns. If any due date falls on a Saturday, Sunday or a legal holiday, the return must be filed by the next business day.

All authorized Delaware EROs must ensure that returns are promptly processed. An electronically filed return is not considered filed until the electronic portion of the tax return has been acknowledged by Delaware as accepted for processing. If the electronic portion of a return is transmitted on or shortly before the due date and is ultimately rejected, but the ERO and the taxpayer comply with the requirements for timely resubmission of a correct return, the return will be considered timely filed.

The receipt of an electronic postmark will provide taxpayers with confidence that they have filed their return timely. The date of the electronic postmark is considered the date of filing when the date of electronic postmark is on or before the prescribed due date and the return is received by Delaware after the prescribed due date for filing. All requirements for filing the required documents, including the first five pages of the federal return, as well as resubmitting a rejected timely filed return must be adhered to for the electronic postmark to be considered the date of filing.

### Resubmission of Rejected Tax Returns

Delaware monitors the timeliness of the error correction process when an error acknowledgement is sent. Failure to provide timely correction or erroneous returns can cause a revocation of privileges.

If an electronic acknowledgement has not been received within forty-eight (48) hours of our scheduled retrieval process for any transmitted return/report, the ERO should contact the Delaware helpdesk for further instructions. **It is the responsibility of the ERO to ensure that every return/report filed electronically is acknowledged as accepted.**

# SECTION 5

## Software Design Information

### Developer's Responsibilities

Software developers should:

Develop tax preparation software in accordance with statutory requirements and Delaware return preparation instructions.

Provide accurate Delaware income tax returns in correct electronic format for transmission.

Develop software capable of producing a printed copy of the complete electronic filing which includes a **“Do Not Mail”** watermark on the forms printed, as paper documents are not to be sent to Delaware, when filing electronically unless the taxpayer is specifically requested to do so.

Provide data validation, verification, and error detection to prevent transmissions of incomplete, inaccurate or invalid return information.

Prevent electronic filing of any form not approved for electronic filing by Delaware.

### Software Acceptance, Testing and Approval

Software developers are required to test with Delaware for accuracy and to ensure that their software adheres to Delaware business rules and to ensure successful transmission and receipt of acknowledgements. EROs must use tax preparation software that has been approved for use by Delaware.

Software developers will use the Fed/State 1120/1065 schema which has been developed by states in partnership with the IRS, state revenue departments, and software developers, as well as the Delaware schema/spreadsheet.

Developers should follow instructions from the tax forms to calculate the appropriate data elements in the XML schema.

The e-File test package will consist of documentation of special test conditions as well as copies of the state test returns, and will be made available to all software developers who indicate their intention to support Delaware Individual Tax e-File.

Delaware's starting test date is tentatively scheduled to begin December 2014 for tax year 2014, but is subject to IRS system availability and is subject to change. Software developers may submit test returns through 2015, until the IRS MeF test system shuts down; however, the Delaware e-File help desk will not assist with the reject code analysis associated with testing or approve any developer after November 1, 2015 for tax year 2014. After November 1, 2015, all help desk resources will be dedicated to program modification and testing for tax year 2015 programs.

**Software developers should contact the MeF Individual Tax Help Desk prior to testing and again after they have successfully tested and retrieved their acknowledgement.**

If the software developer is not acting as the ERO, the software developer is responsible for providing acknowledgements to the ERO within two days after receipt of acknowledgement. Failure to do so could lead to suspension from the Delaware Program.

Software errors which cause electronic returns to be reviewed, that surface after testing has been completed, should be quickly corrected to ensure that EROs have the ability to timely and accurately file their electronic returns. Software updates related to software errors should be distributed promptly to users together with any documentation needed.

To receive final approval, the software developer must transmit **ALL** test returns, in one single transmission, without error. At that point, the software developer must send to Delaware, a copy of the acknowledgement forwarded to inform the taxpayer whether the return was accepted or rejected **by the State** and information on the method required for re-transmission of the corrected return. A software developer who successfully completes the state testing process will receive a written confirmation upon completion of testing.

### **General Information**

Delaware will accept the following types of filing:

Fed/State Original

State only

Fed/State Original – The Delaware Individual Tax e-File program works best when the Federal and State returns are filed together in one transmission to the IRS (although this is not always possible). Upon receipt, the IRS will validate and verify the Federal return data. The IRS will either accept or reject the Federal return. The State return is made available to Delaware after the Federal return is accepted by the IRS.

State Only – IRS provides the ability for an ERO to transmit and re-transmit a State return through the Fed/State system without simultaneously transmitting an original Federal return. State Only returns are transmitted to the IRS, validated and made available for states to retrieve in the same fashion as with the Fed/State transmission. This provides a method for individuals who file multiple state returns to have each participating state's return filed electronically. Each state return must be transmitted separately. The taxpayer's federal return must be completed, transmitted and accepted by IRS before transmitting/re-transmitting a State Only return.

Transmit data elements only if they contain data values. Do not send empty data elements (i.e., zero financial fields, unused elements, etc) unless the data element is required by Delaware's schema

Detailed requirements for decimal placement in ratios and percentages are in the Delaware's state-specific schemas.

Software Developers must furnish electronic funds (direct debit) information for this payment option to taxpayers who electronically file a balance due return. Electronic funds withdrawal can be made from the taxpayer's checking or savings account. The taxpayer can choose the date that they want the amount owed withdrawn from their account up to the due date of the return. Returns electronically filed after the due date of April 30, 2015 using electronic funds withdrawal must use a withdrawal date equal to the

date of return preparation. The electronic funds withdrawal will then occur immediately after the electronic return is accepted. Partial payments can be made using electronic funds withdrawal.

Acceptance in the electronic filing program does not imply an endorsement by the Delaware Division of Revenue. Therefore, any public communication that refers to a user's electronic filing capabilities, whether through publication or broadcast, must clearly indicate acceptance of the use for electronic filing and does not constitute an endorsement or approval of the quality of tax preparation services provided by the Delaware Division of Revenue. No advertisement may state or infer that electronic filing changes in any way the filing, payment, or legal obligations of the taxpayer.

Delaware will monitor the quality of the transmissions. Accepted returns will be monitored along with rejects, errors and other defects. If quality deteriorates, the electronic filer will receive a warning, or in extreme cases, a letter suspending the electronic filer from filing electronic individual tax returns. When suspended, the retrieval process will be inactivated halting further processing of individual tax electronic returns.

Electronic filers and EROs are expected to place the Taxpayer first in providing return/report preparation and transmission services. Regardless of changes in business address, company names, telephone numbers, organization, or personnel, the Taxpayer must always have convenient access to their return/report. This includes, but is not limited to, access to current status of the return and access to organization representatives to resolve any questions or concerns.

### **Suspension**

Software Developers, Transmitters and EROs must maintain a high degree of integrity, compliance, and accuracy in order to participate in the Delaware Individual Tax e-File program.

All Software Developers and EROs must comply with the requirements and specification contained in the Delaware Individual Tax e-File Handbook. Failure to comply with all requirements and specifications could result in being suspended from the program.

Additionally, Delaware reserves the right to deny participation in our program for the reasons listed below:

- If your company is required to register to conduct business in the state, but company is not registered

- If your company has any outstanding liabilities with the state

- If your company fails to adhere to the state Individual Tax e-File program requirements and schema

- If your company does not consistently provide error free returns

- If your company uses unethical practices in return preparation

### **Test Returns**

Please use the same tests from last year for this year's tax processing.

### **Administrative Review**

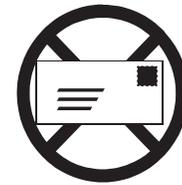
Any applicant or filer who has been denied or suspended from participation in the Individual Tax Electronic Filing Program may request an administrative review within 30 days from the date of denial or suspension. All requests should be mailed to:

**Patrick T. Carter, Director  
Delaware Division of Revenue  
820 N. French Street  
Wilmington, DE 19801**

### **Schemas, Specifications and Test Returns**

For more information and our XML schemas, look for Modernized e-file on the Software Developer's page of our website, <http://revenue.delaware.gov/>, or go directly to <http://revenue.delaware.gov/services/Developer/MeF.shtml>.





DE-8453

DELAWARE INDIVIDUAL INCOME TAX  
DECLARATION FOR ELECTRONIC FILING  
FOR THE YEAR JANUARY 1 - DECEMBER 31, 2014

DO NOT MAIL!

STATE OF DELAWARE

YOUR SOCIAL SECURITY NUMBER	SPOUSE'S SOCIAL SECURITY NUMBER
FIRST NAME(S) AND INITIAL(S)	LAST NAME
HOME ADDRESS (NUMBER AND STREET INCLUDING RURAL ROUTE)	
CITY, TOWN OR POST OFFICE, STATE & ZIP CODE	
DAYTIME TELEPHONE NUMBER	

**PART 1 TAX RETURN INFORMATION (WHOLE DOLLARS ONLY)**

1. TOTAL DELAWARE ADJUSTED GROSS INCOME (FORM 200-01, LINE 1 or FORM 200-02, LINE 37).....	1.	
2. TOTAL DELAWARE TAX (FORM 200-01, LINE 8 or FORM 200-02, LINE 42).....	2.	
3. DELAWARE INCOME TAX WITHHELD (FORM 200-01, LINE 17 or FORM 200-02, LINE 48).....	3.	
4. NET REFUND (FORM 200-01, LINE 28 or FORM 200-02, LINE 59).....	4.	
5. NET BALANCE DUE (FORM 200-01, LINE 27 or FORM 200-02, LINE 58).....	5.	

**PART 2 Direct Deposit of Refund (Optional - See instructions.)**

6. Type of Account     Checking     Savings                      7. Routing number \_\_\_\_\_

8. Account number \_\_\_\_\_

9. Is this refund going to or through an account that is located outside of the United States?     Yes     No

**PART 3 DECLARATION OF TAXPAYER**

10.  I consent that my refund be directly deposited as designated in Part 2, and declare that the information shown on lines 6 through 9 is correct. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.  
 I do not want direct deposit of my refund or am not receiving a refund.  
 I authorize the Division of Revenue and its designated financial agent to initiate an electronic funds withdrawal (direct Debit) entry to the financial institution account indicated in the tax preparation software for payment of my state taxes owed on this return.

*If I have filed a balance due return, I understand that if the Delaware Division of Revenue does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties. If I have filed a joint Federal and State tax return and there is an error on my state return, I understand my Delaware return will be rejected.*

*Under penalties of perjury, I declare that the information I have given my ERO and the amounts in Part 1 above agree with the amounts on the corresponding lines of the electronic portion of my 2014 Delaware income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. I consent to my ERO sending my return, this declaration, and accompanying schedules and statements to the Delaware Division of Revenue. I also consent to the Delaware Division of Revenue sending my ERO and/or transmitter an acknowledgment of receipt of transmission and an indication of whether or not my return is accepted, and, if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the IRS to disclose to my ERO and/or transmitter the reason(s) for the delay, or when the refund was sent.*

**SIGN HERE** \_\_\_\_\_                      \_\_\_\_\_                      \_\_\_\_\_                      \_\_\_\_\_  
SIGNATURE                      DATE                      SPOUSE'S SIGNATURE                      DATE

**PART 4 DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER**

*I DECLARE THAT I HAVE REVIEWED THE ABOVE TAXPAYER'S RETURN AND THAT THE ENTRIES ON THIS FORM ARE COMPLETE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I HAVE OBTAINED THE TAXPAYER'S SIGNATURE ON FORM DE-8453 BEFORE SUBMITTING THIS RETURN TO THE INTERNAL REVENUE SERVICE (IRS) AND THE DELAWARE DIVISION OF REVENUE (DDOR). I HAVE PROVIDED THE TAXPAYER WITH A COPY OF ALL FORMS AND INFORMATION TO BE FILED WITH THE IRS AND DDOR, AND HAVE FOLLOWED ALL OTHER REQUIREMENTS DESCRIBED IN THE "2014 DELAWARE INDIVIDUAL MEF E-FILE HANDBOOK FOR SOFTWARE DEVELOPERS, TRANSMITTERS, AND EROs WHO FILE DELAWARE INDIVIDUAL INCOME TAX RETURNS" AND ANY REQUIREMENTS SPECIFIED BY THE DELAWARE DIVISION OF REVENUE. IF I AM ALSO THE PAID PREPARER, UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THE ABOVE TAXPAYER'S RETURN AND ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, THEY ARE TRUE, CORRECT AND COMPLETE. DECLARATION OF PREPARER IS BASED ON ALL INFORMATION OF WHICH PREPARER HAS ANY KNOWLEDGE.*

**SIGN HERE** \_\_\_\_\_                      \_\_\_\_\_                      \_\_\_\_\_                      \_\_\_\_\_  
ERO'S SIGNATURE                      DATE                      EIN, SSN, OR PTIN.                     

**ERO**                      \_\_\_\_\_                      \_\_\_\_\_                      \_\_\_\_\_  
FIRM'S NAME (OR YOURS IF SELF-EMPLOYED)                      CHECK IF ALSO PREPARER                      CHECK IF SELF-EMPLOYED

\_\_\_\_\_                      \_\_\_\_\_  
ADDRESS (STREET, CITY, STATE & ZIP CODE)                      Business phone #

*UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THE ABOVE TAXPAYER'S RETURN AND ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, THEY ARE TRUE, CORRECT, AND COMPLETE. DECLARATION OF PREPARER IS BASED ON ALL INFORMATION OF WHICH THE PREPARER HAS ANY KNOWLEDGE.*

**SIGN HERE** \_\_\_\_\_                      \_\_\_\_\_                      \_\_\_\_\_                      \_\_\_\_\_  
PREPARER'S SIGNATURE                      DATE                      EIN, SSN, OR PTIN                     

**PAID PRE-PARER**                      \_\_\_\_\_                      \_\_\_\_\_                      \_\_\_\_\_  
FIRM'S NAME (OR YOURS IF SELF-EMPLOYED)                      CHECK IF SELF-EMPLOYED

\_\_\_\_\_                      \_\_\_\_\_  
ADDRESS (STREET, CITY, STATE & ZIP CODE)

## Purpose of Form

Use Form DE-8453 to:

- Authenticate the electronic portion of Form 200-01 or 200-02.
- Send any accompanying paper schedules or statements.
- Authorize the electronic return originator transmitter, and
- Provide the taxpayer's consent to directly deposit any refund.

## Line Instructions

### Name, Address, and Social Security Number (SSN)

Print or type the information in the spaces provided. Please verify that the SSN is clear and correct. If a joint return, be sure the names and SSNs are listed in the same order.

**P.O. Box** - Enter the box number only if the post office does not deliver mail to the taxpayer's home.

**Note:** The address must match the address shown on the electronically filed return.

### Part 1 - Tax Return Information

**Line 5.** - Do not include the payment with Form DE-8453. Instead, mail it by April 30, 2015, with Form 200-V to the applicable address shown on that form.

### Part 2 - Direct Deposit of Refund

Taxpayers who want to have their refund directly deposited must complete Part 2. A check, form, report, or other statement generated by the financial institution should show the routing number and account number.

For accounts payable through a financial institution other than the one at which the account is located, the taxpayer should use a document such as an account statement or account identification card showing the routing number of the bank or institution where the account is located. A deposit slip should not be used because it can contain internal routing numbers. If there is any doubt about the correct routing number, the taxpayer should contact the financial institution and ask for the correct routing number for direct deposit (Electronic Funds Transfers).

Individuals can deposit their State income tax refund directly into a 529 Plan account. To obtain information on Delaware's 529 Plan or how to contribute, go to [www.savingforcollege.com](http://www.savingforcollege.com) and select the State of Delaware in the US map area. For routing and account number information, please contact the financial institution that administers your 529 Plan.

**Note:** Some financial institutions may not accept direct deposits into accounts that are payable through another bank or financial institution, including credit unions.

**Line 7.** - The routing number must be nine digits. If it does not begin with 01 through 12 or 21 through 32, the direct deposit will be rejected and a check sent.

**Line 8.** - The account number can be no more than 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. If fewer than 17 characters, enter the number from left to right and leave the unused boxes blank.

**Line 9.** - In order to comply with new federal banking rules, you must declare whether your refund will go to a bank outside the United States. If the answer is yes, do not enter your account information. We will instead mail your refund by check.

**Caution:** Some financial institutions do not permit the deposit of a joint refund into an individual account. The Delaware Division of Revenue is not responsible when a financial institution refuses a direct deposit.

**Note:** If the taxpayer wants to have the refund directly deposited, be sure the corresponding box for Line 10 in Part 3 is checked.

### Part 3 - Declaration of Taxpayer

An electronically transmitted return is not considered complete - and therefore filed - unless and until Form 8453 is signed by the taxpayer and received by the IRS.

All filers **must** check one of the boxes for Line 10.

If the ERO makes changes to the electronic return after Form DE-8453 has been signed by the taxpayer but before it is transmitted and either 1 or 2 below applies, the ERO must have the taxpayer complete and sign a corrected Form DE-8453.

1. The total income on Line 1 differs from the amount on the electronic return by more than \$25, **OR**
2. The total tax on Line 2, the refund on Line 4, or the amount owed on Line 5 differs from the amount on the electronic return by more than \$1.

### Part 4 - Declaration of Electronic Return Originator (ERO) and Paid Preparer

A paid preparer must sign Form DE-8453 in the space for **Paid Preparer's Use Only**. Only handwritten signatures are acceptable. But if the paid preparer is also the ERO, do not complete the paid preparer's section. Instead, check the line labeled, "Check if also paid preparer."

The IRS requires the ERO's signature.

(Revised 12/10/14)

## What is a Payment Voucher and Why Should I Use It?

A payment voucher is a statement you send with your payment when you have a balance due on your electronically filed tax return. It is like the part of other bills—utilities, credit cards, etc.—that you send back with your payment.

This payment voucher is intended for use only when you have filed your Delaware return electronically and have a balance due to the State of Delaware. By submitting a voucher with the payment, the Delaware Division of Revenue is better able to match up your payment with your previously received return.

If you have a balance due on your 2014 Form 200-01 or 200-02, please send the payment voucher with your payment. By sending it, you will help save tax dollars since we will be able to process your payment more accurately and efficiently. We strongly encourage you to use Form DE-200V, but it is not required.

## How Do I Fill in the Payment Voucher?

**Box 1.** Enter your Social Security Number. Enter in box 1 the SSN shown first on your return and the second SSN in box 4.

**Box 2.** Enter the first four letters of your last name. See examples below:

<u>Name</u>	<u>Enter</u>
John Brown	BROW
Joan A. Lee	LEE
John O'Neill	ONEI
Juan DeJesus	DEJE
Jean McCarthy	MCCA
Pedro Torres-Lopez	TORR

**Box 3.** Enter the amount of your payment.

**Box 4.** If you are filing a joint or married filing separate return, enter the spouse's SSN.

**Box 5.** Enter your name(s) and address.

## How Do I Make My Payment?

- Make your check or money order payable to the "Delaware Division of Revenue". Don't send cash.
- Make sure your name and address appear on your check or money order.
- Write your SSN, daytime telephone number, and "2014 Form 200-01" or "2014 Form 200-02" on your check or money order.
- Detach the payment voucher at the perforation.
- Mail your payment and payment voucher to the address below.

**Mail To:**  
Delaware Division of Revenue  
P.O. Box 830  
Wilmington, DE 19899-0830

**NOTE: DO NOT attach your return or DE 8453 to your payment or the payment voucher. By sending a copy of your return or the DE 8453 with your payment or payment voucher, you will be duplicating your previously filed electronic return and/or its paper representation.**

## When is My Payment Due?

Payment of Individual Income Taxes is due **on or before April 30, 2015**, for all taxpayers filing on a calendar year basis. All others must pay their taxes by the last day of the fourth month following the close of their tax year. Non-calendar year filers may not file electronically and therefore will not have use for this form.

Although extensions are sometimes granted to file income tax returns past the due date, **there is no extension of time for payment of tax.**

Please review your Individual Income Tax Return Instructions for additional information on substantial penalties and interest for failure to pay (in whole or in part) the tax liability due by the due date.

-----  
DETACH HERE AND MAIL BOTTOM PORTION WITH YOUR PAYMENT  
-----

<b>DELAWARE FORM DE 200-V</b>		<b>2014</b>		<b>Electronic Filer Payment Voucher</b>		DO NOT WRITE OR STAPLE IN THIS AREA	
1. Enter your social security number		2. Enter the first four letters of your last name		3. Enter the amount of the payment you are making.			
4. If a joint return, enter your spouse's social security number		5. Name(s)					
		Address					
		City		State		ZIP Code	



**2014 NR DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN - FORM 200-02**

DO NOT WRITE OR STAPLE IN THIS AREA

or Fiscal Year beginning MM/DD/YY and ending MM/DD/YY  
 Your Social Security No. \_\_\_\_\_ Spouse's Social Sec. No. \_\_\_\_\_

ATTACH LABEL HERE

Your Last Name LITTLE First Name and Middle Initial JOHN Jr., Sr., III, etc.  
 Spouse's Last Name \_\_\_\_\_ Spouse's First Name, Jr., Sr., III, etc. \_\_\_\_\_

Present Home Address (Number and Street) \_\_\_\_\_ Apt. # \_\_\_\_\_  
1596 MEETING ST.

City ROCKVILLE State MD Zip Code 20850

Form DE2210 If you were a part-year resident in 2014, give the dates you resided in Delaware.  
 Attached From MM/DD 2014 To MM/DD 2014  
 Month Day Month Day

Check if FULL-YEAR non-resident in 2014

FILING STATUS (MUST CHECK ONE)  
 1.  Single, Divorced, Widow(er) 3.  Married or Entered into a Civil Union & Filing Separate Forms  
 2.  Joint or Entered into a Civil Union 5.  Head of Household

STAPLE W-2 FORMS HERE

37. DELAWARE ADJUSTED GROSS INCOME (Begin Return on Page 2, Line 1, then enter amount from Line 30B, Column 1 here ..... >	37	31872128	00
38. (a) If you elect the STANDARD DEDUCTION check here ..... a. <input type="checkbox"/>			
Filing Statuses 1, 3 & 5 - \$3250 Filing Status 2 - \$6500			
(b) If you elect to ITEMIZE DEDUCTIONS check here and enter amount from reverse side Line 36..... b. <input type="checkbox"/>	38	262880	00
39. ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions - See Instructions)			
CHECK BOX(ES) If SPOUSE was 65 or over <input type="checkbox"/> and/or Blind <input type="checkbox"/> If YOU were 65 or over <input type="checkbox"/> and/or Blind <input type="checkbox"/>	39	0	00
40. TOTAL DEDUCTIONS - Add Lines 38 & 39 and enter here .....	40	262880	00
41. TAXABLE INCOME - Subtract Line 40 from Line 37, and Compute Tax on this Amount .....	41	31609248	00
42. Tax Liability Computation			
A Line 30A <u>15905</u> Proration Decimal (See instructions, page 10) Tax Liability from Tax Rate Table/Schedule Amount			
B Line 30B <u>31872128</u> = <u>00005</u> x <u>2132518</u>	42	1066	00
43. PERSONAL CREDITS (If Filing Status 3, see instructions on page 10)			
Enter number of exemptions claimed on Federal return _____ X \$110. = _____			
Multiply this amount by the proration decimal on Line 42 (X _____) and enter total here .....	43a		00
43b. CHECK BOX(ES) Spouse 60 or Over (if filing status 2) <input type="checkbox"/> Self 60 or Over <input type="checkbox"/>			
Enter number of boxes checked on Line 43b _____ X \$110 = _____			
Multiply this amount by the proration decimal on Line 42 (X _____) and enter total here.....	43b		00
44. Tax imposed by State of _____ (Must attach copy of DE Sch I and other state return) (Part-Year Residents Only. See instructions, page 11) .....	44		00
45. Other Non-Refundable Credits (See instructions, page 11).....	45		00
46. Total Non-Refundable Credits. Add Lines 43a, 43b, 44 and 45.....	46		00
47. BALANCE. Subtract Line 46 from Line 42. If Line 46 is greater than Line 42, enter "0" (Zero).....	47	1066	00
48. Delaware Tax Withheld (Attach W-2s/1099s) .....	48		00
49. 2014 Estimated Tax Paid & Payments with Extensions.....	49		00
50. S Corp Payments and Refundable Business Credits (See Instructions, Page 12).....	50		00
51. 2014 Capital Gains Tax Payments (Attach Form 5403) .....	51		00
52. TOTAL REFUNDABLE CREDITS. Add Lines 48, 49, 50, and 51.....	52		00
53. If Line 47 is greater than Line 52, subtract 52 from 47 and enter here..... AMOUNT YOU OWE >	53		00
54. If Line 52 is greater than Line 47, subtract 47 from 52 and enter here..... OVERPAYMENT >	54		00
55. CONTRIBUTIONS TO SPECIAL FUNDS			
If electing a contribution, complete and attach DE Schedule III..... TOTAL >	55		00
56. AMOUNT OF LINE 54 TO BE APPLIED TO 2015 ESTIMATED TAX ACCOUNT..... ENTER >	56		00
57. PENALTIES AND INTEREST DUE. If Line 53 is greater than \$400, see estimated tax instructions..... ENTER >	57	115	00
58. NET BALANCE DUE. Enter the amount due (Line 53 plus Lines 55 and 57) and pay in full..... PAY IN FULL >	58	1181	00
59. NET REFUND. Subtract Lines 55, 56 and 57 from Line 54..... ZERO DUE/TO BE REFUNDED >	59		00

STAPLE CHECK HERE

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.

Your Signature X Date MM/DD/YY Spouse's Signature (If filing joint) X Date MM/DD/YY  
 Home Phone: \_\_\_\_\_ Business Phone: \_\_\_\_\_ Email Address: \_\_\_\_\_  
 Signature of Paid Preparer X Date MM/DD/YY Address of Paid Preparer \_\_\_\_\_

Business Phone \_\_\_\_\_ Email Address \_\_\_\_\_  
 EIN, SSN, or PTIN \_\_\_\_\_





DF20314029999

SECTION A - INCOME AND ADJUSTMENTS FROM FEDERAL RETURN

- 1. Wages, salaries, tips, etc.
2. Interest
3. Dividends
4. State refunds, credits or offsets of state & local income taxes
5. Alimony received
6. Business income or (loss)
7a. Capital gain or (loss)
7b. Other gains or (losses)
8. IRA distributions
9. Taxable pensions and annuities
10. Rents, royalties, partnerships, S corps, estates, trusts, etc.
11. Farm income or (loss)
12. Unemployment compensation (insurance)
13. Taxable Social Security Benefits
14. Other income (state nature and source)
15. Total income. Add Lines 1 through 14
16. Total Federal Adjustments
17. Federal Adjusted Gross Income for Delaware purposes.

Table with 4 columns: Line number, Federal COLUMN 1, Delaware Source Income/Loss COLUMN 2, and a blank column. Rows 1-17.

SECTION B - DELAWARE MODIFICATIONS AND ADJUSTMENTS - ADDITIONS (+)

- 18. Interest received on obligations of any state other than Delaware
19. Fiduciary adjustment, oil depletion
20. TOTAL - Add Lines 18 & 19
21. Add Lines 17 & 20

Table with 4 columns: Line number, Federal COLUMN 1, Delaware Source Income/Loss COLUMN 2, and a blank column. Rows 18-21.

SECTION C - DELAWARE MODIFICATIONS AND ADJUSTMENTS - SUBTRACTIONS (-)

- 22. Interest received on U.S. Obligations
23. Pension/Retirement Exclusions
24. Delaware State tax refund
25. Fiduciary Adjustment, Work Opportunity Credit, Delaware NOL Carryforward
26. Taxable Social Security Benefits/Railroad Retirement Benefits/Higher Education Exclusion
27. TOTAL - Add Lines 22 through 26
28. Subtract Line 27 from Line 21 and enter here
29. Exclusion for certain persons 60 and over or disabled
30A. Column 2. Subtract Line 29 from Line 28. This is your modified Delaware Source Income.
30B. Column 1. Subtract Line 29 from Line 28. This is your Delaware Adjusted Gross Income.

Table with 4 columns: Line number, Federal COLUMN 1, Delaware Source Income/Loss COLUMN 2, and a blank column. Rows 22-30B.

SECTION D - ITEMIZED DEDUCTIONS (ATTACH FEDERAL SCHEDULE A, FORM 1040)

- 31. Enter total Itemized Deductions
32. Enter Foreign Taxes Paid
33. Enter Charitable Mileage Deduction
34. TOTAL - Add Lines 31, 32, and 33
35a. Enter State Income Tax included in Line 31 above
35b. Enter Form 700 Tax Credit Adjustment
36. Subtract Line 35a and 35b from Line 34.

Table with 4 columns: Line number, Federal COLUMN 1, Delaware Source Income/Loss COLUMN 2, and a blank column. Rows 31-36.

SECTION E - DIRECT DEPOSIT INFORMATION

If you would like your refund deposited directly to your checking or savings account, complete boxes a, b, c, and d below. See instructions for details.

a. Routing Number [grid]

b. Type: Checking [checkbox] Savings [checkbox]

c. Account Number [grid]

d. Is this refund going to or through an account that is located outside of the United States? Yes [checkbox] No [checkbox]

NOTE: If your refund is adjusted by \$100.00 or more, a paper check will be issued and mailed to the address on your return.

NET BALANCE DUE (LINE 58):

NET REFUND (LINE 59):

ZERO (LINE 59):

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

DELAWARE DIVISION OF REVENUE
P.O. BOX 8710 WILMINGTON, DE 19899-8710

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
(Rev 10/20/14) WHEN FILING YOUR RETURN AND KEEP A COPY OF THE RETURN FOR YOUR RECORDS

# 2014 NR DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN - FORM 200-02

DO NOT WRITE OR STAPLE IN THIS AREA

or Fiscal Year beginning MM/DD/YY and ending MM/DD/YY  
 Your Social Security No. \_\_\_\_\_ Spouse's Social Sec. No. \_\_\_\_\_

ATTACH LABEL HERE

Your Last Name DOE First Name and Middle Initial PETER Jr., Sr., III, etc.  
 Spouse's Last Name \_\_\_\_\_ Spouse's First Name, Jr., Sr., III, etc. \_\_\_\_\_

Present Home Address (Number and Street) \_\_\_\_\_ Apt. # \_\_\_\_\_  
650 ANYTOWN ST.

City GEORGETOWN State TX Zip Code 77471

Form DE2210 If you were a part-year resident in 2014, give the dates you resided in Delaware.  
 Attached From MM/DD 2014 To MM/DD 2014  
 Month Day Month Day

Check if FULL-YEAR non-resident in 2014

FILING STATUS (MUST CHECK ONE)  
 1.  Single, Divorced, Widow(er) 3.  Married or Entered into a Civil Union & Filing Separate Forms  
 2.  Joint or Entered into a Civil Union 5.  Head of Household

STAPLE W-2 FORMS HERE

37. DELAWARE ADJUSTED GROSS INCOME (Begin Return on Page 2, Line 1, then enter amount from Line 30B, Column 1 here ..... >	37	125800	00
38. (a) If you elect the STANDARD DEDUCTION check here ..... a. <input type="checkbox"/>			
Filing Statuses 1, 3 & 5 - \$3250 Filing Status 2 - \$6500			
(b) If you elect to ITEMIZE DEDUCTIONS check here and enter amount from reverse side Line 36..... b. <input type="checkbox"/>	38	32187	00
39. ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions - See Instructions)			
CHECK BOX(ES) If SPOUSE was 65 or over <input type="checkbox"/> and/or Blind <input type="checkbox"/> If YOU were 65 or over <input type="checkbox"/> and/or Blind <input type="checkbox"/>	39		00
40. TOTAL DEDUCTIONS - Add Lines 38 & 39 and enter here .....	40	32187	00
41. TAXABLE INCOME - Subtract Line 40 from Line 37, and Compute Tax on this Amount .....	41	93613	00
42. Tax Liability Computation			
A Line 30A <u>383</u> Proration Decimal (See instructions, page 10) <u>0.0030</u> Tax Liability from Tax Rate Table/Schedule Amount <u>5212</u>			
B Line 30B <u>125800</u> = <u>0.0030</u> x <u>5212</u>	42	16	00
43. PERSONAL CREDITS (If Filing Status 3, see instructions on page 10)			
Enter number of exemptions claimed on Federal return <u>1</u> X \$110. = _____			
Multiply this amount by the proration decimal on Line 42 (X _____) and enter total here .....	43a	0	00
43b. CHECK BOX(ES) Spouse 60 or Over (if filing status 2) <input type="checkbox"/> Self 60 or Over <input type="checkbox"/>			
Enter number of boxes checked on Line 43b _____ X \$110 = _____			
Multiply this amount by the proration decimal on Line 42 (X _____) and enter total here.....	43b		00
44. Tax imposed by State of _____ (Must attach copy of DE Sch I and other state return) (Part-Year Residents Only. See instructions, page 11) .....	44		00
45. Other Non-Refundable Credits (See instructions, page 11).....	45		00
46. Total Non-Refundable Credits. Add Lines 43a, 43b, 44 and 45.....	46		00
47. BALANCE. Subtract Line 46 from Line 42. If Line 46 is greater than Line 42, enter "0" (Zero).....	47		00
48. Delaware Tax Withheld (Attach W-2s/1099s) .....	48		00
49. 2014 Estimated Tax Paid & Payments with Extensions.....	49		00
50. S Corp Payments and Refundable Business Credits (See Instructions, Page 12).....	50		00
51. 2014 Capital Gains Tax Payments (Attach Form 5403) .....	51		00
52. TOTAL REFUNDABLE CREDITS. Add Lines 48, 49, 50, and 51.....	52		00
53. If Line 47 is greater than Line 52, subtract 52 from 47 and enter here..... AMOUNT YOU OWE >	53		00
54. If Line 52 is greater than Line 47, subtract 47 from 52 and enter here..... OVERPAYMENT >	54		00
55. CONTRIBUTIONS TO SPECIAL FUNDS			
If electing a contribution, complete and attach DE Schedule III..... TOTAL >	55		00
56. AMOUNT OF LINE 54 TO BE APPLIED TO 2015 ESTIMATED TAX ACCOUNT..... ENTER >	56		00
57. PENALTIES AND INTEREST DUE. If Line 53 is greater than \$400, see estimated tax instructions..... ENTER >	57		00
58. NET BALANCE DUE. Enter the amount due (Line 53 plus Lines 55 and 57) and pay in full..... PAY IN FULL >	58	17	00
59. NET REFUND. Subtract Lines 55, 56 and 57 from Line 54..... ZERO DUE/TO BE REFUNDED >	59		00

STAPLE CHECK HERE

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.

Your Signature X Date MM/DD/YY Spouse's Signature (If filing joint) X Date MM/DD/YY  
 Home Phone: \_\_\_\_\_ Business Phone: \_\_\_\_\_ Email Address: \_\_\_\_\_  
 Signature of Paid Preparer X Date MM/DD/YY Address of Paid Preparer \_\_\_\_\_  
 Business Phone \_\_\_\_\_ Email Address \_\_\_\_\_  
 EIN, SSN, or PTIN \_\_\_\_\_



DF20314019999



DF20314029999

SECTION A - INCOME AND ADJUSTMENTS FROM FEDERAL RETURN

- 1. Wages, salaries, tips, etc.
2. Interest
3. Dividends
4. State refunds, credits or offsets of state & local income taxes
5. Alimony received
6. Business income or (loss)
7a. Capital gain or (loss)
7b. Other gains or (losses)
8. IRA distributions
9. Taxable pensions and annuities
10. Rents, royalties, partnerships, S corps, estates, trusts, etc.
11. Farm income or (loss)
12. Unemployment compensation (insurance)
13. Taxable Social Security Benefits
14. Other income (state nature and source)
15. Total income. Add Lines 1 through 14
16. Total Federal Adjustments (See instructions on Page 6)
17. Federal Adjusted Gross Income for Delaware purposes. Subtract Line 16 from 15.

Table with 4 columns: Line number, Federal COLUMN 1, Delaware Source Income/Loss COLUMN 2, and a final column for 00. Rows 1-17.

SECTION B - DELAWARE MODIFICATIONS AND ADJUSTMENTS - ADDITIONS (+)

- 18. Interest received on obligations of any state other than Delaware
19. Fiduciary adjustment, oil depletion
20. TOTAL - Add Lines 18 & 19
21. Add Lines 17 & 20

Table with 4 columns: Line number, Federal COLUMN 1, Delaware Source Income/Loss COLUMN 2, and a final column for 00. Rows 18-21.

SECTION C - DELAWARE MODIFICATIONS AND ADJUSTMENTS - SUBTRACTIONS (-)

- 22. Interest received on U.S. Obligations
23. Pension/Retirement Exclusions (For a definition of eligible income, see instructions on Page 7)
24. Delaware State tax refund
25. Fiduciary Adjustment, Work Opportunity Credit, Delaware NOL Carryforward
26. Taxable Social Security Benefits/Railroad Retirement Benefits/Higher Education Exclusion
27. TOTAL - Add Lines 22 through 26
28. Subtract Line 27 from Line 21 and enter here
29. Exclusion for certain persons 60 and over or disabled (See instructions on Page 8)
30A. Column 2. Subtract Line 29 from Line 28. This is your modified Delaware Source Income. Enter on front side Line 42, Box A.
30B. Column 1. Subtract Line 29 from Line 28. This is your Delaware Adjusted Gross Income. Enter on front side Line 37 and Line 42, Box B.

Table with 4 columns: Line number, Federal COLUMN 1, Delaware Source Income/Loss COLUMN 2, and a final column for 00. Rows 22-30B.

SECTION D - ITEMIZED DEDUCTIONS (ATTACH FEDERAL SCHEDULE A, FORM 1040)

- 31. Enter total Itemized Deductions (If Filing Status 3, see instructions on Page 8)
32. Enter Foreign Taxes Paid (See instructions on Page 8)
33. Enter Charitable Mileage Deduction (See instructions on Page 8)
34. TOTAL - Add Lines 31, 32, and 33
35a. Enter State Income Tax included in Line 31 above (See Instructions on Page 8)
35b. Enter Form 700 Tax Credit Adjustment (See instructions on Page 9)
36. Subtract Line 35a and 35b from Line 34. Enter here and on front, Line 38.

Table with 4 columns: Line number, Federal COLUMN 1, Delaware Source Income/Loss COLUMN 2, and a final column for 00. Rows 31-36.

SECTION E - DIRECT DEPOSIT INFORMATION

If you would like your refund deposited directly to your checking or savings account, complete boxes a, b, c, and d below. See instructions for details.

a. Routing Number [grid]

b. Type: Checking [ ] Savings [ ]

c. Account Number [grid]

d. Is this refund going to or through an account that is located outside of the United States? Yes [ ] No [ ]

NOTE: If your refund is adjusted by \$100.00 or more, a paper check will be issued and mailed to the address on your return.

NET BALANCE DUE (LINE 58):

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

NET REFUND (LINE 59):

DELAWARE DIVISION OF REVENUE
P.O. BOX 8710 WILMINGTON, DE 19899-8710

ZERO (LINE 59):

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
(Rev 10/20/14) WHEN FILING YOUR RETURN AND KEEP A COPY OF THE RETURN FOR YOUR RECORDS