FROM
DIVISION OF REVENUE
STATE OF DELAWARE
P.O. BOX 8735
WILMINGTON, DEL.19899-8735

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Declaration of Estimated Tax for Individuals (Form 200-ES)

RETURNS

READ ALL INSTRUCTIONS BEFORE COMPLETING RETURN. MAKE CERTAIN THAT YOU HAVE SELECTED THE PROPER FORM FOR THE REPORTING PERIOD AND HAVE COMPLETED ALL APPLICABLE LINES. **USE ORIGINAL FORM ONLY. PHOTOCOPIED OR SUBSTITUTE DOCUMENTS WILL NOT BE ACCEPTED. WRITE ONLY IN THE SPACE PROVIDED.** MARKING ANY OTHER PART OF THE RETURN MAY DELAY THE PROCESSING OF YOUR PAYMENT. **DO NOT WRITE IN THE NUMERIC SCANLINE.** DO NOT FOLD, BEND OR MUTILATE THESE RETURNS. IF A PROFESSIONAL TAX PREPARER WILL PREPARE YOUR RETURNS, YOU MAY FORWARD THIS COUPON PACKAGE TO THE PREPARER. IF YOU CHANGE TAX PREPARERS AND A NEW COUPON PACKAGE IS NEEDED, NOTIFY THE PUBLIC SERVICE BUREAU IMMEDIATELY.

CHANGE OF NAME ADDRESS OR SOC SEC NUMBER

IF: 1) YOU MOVE, 2) YOU CHANGE YOUR NAME, OR 3) YOUR NAME, ADDRESS OR SOCIAL SECURITY NUMBER IS INCORRECT AS PRINTED, COMPLETE AND SEND THE ENCLOSED "REQUEST FOR CHANGE TO ESTIMATED INCOME TAX INFORMATION" COUPON TO OUR OFFICE. A CORRECTED ESTIMATED COUPON PACKAGE WILL BE SENT TO YOU PRIOR TO THE NEXT QUARTERLY FILING DATE FOR ESTIMATED TAX. PLEASE CHECK THIS PACKAGE FOR ACCURACY UPON RECEIPT.

MISPLACED OR DAMAGED FORMS

IF YOU MISPLACE OR DAMAGE THIS PACKAGE, PLEASE CONTACT THE PUBLIC SERVICE BUREAU AT (302) 577-8200 FOR A REPLACEMENT. IF YOU DO NOT HAVE A REPLACEMENT PACKAGE BY THE TIME AN ESTIMATED PAYMENT IS DUE, SUBMIT PAYMENT WITH ALL PERTINENT INFORMATION (SOCIAL SECURITY NUMBER, TYPE TAX, TAX PERIOD AND PHONE NUMBER). TAXES MUST BE FILED IN A TIMELY MANNER.

PAYMENTS

CHECKS OR MONEY ORDERS SHOULD BE MADE PAYABLE TO DELAWARE DIVISION OF REVENUE. PLEASE REMOVE ANY STUBS FROM YOUR CHECKS. WRITE YOUR SOCIAL SECURITY NUMBER AND THE TAX PERIOD YOU ARE REPORTING ON THE CHECK OR MONEY ORDER. DO NOT STAPLE YOUR PAYMENT TO THE RETURN. MAIL COMPLETED RETURN WITH PAYMENT FOR TAXES DUE IN YOUR ENVELOPE USING THE ADDRESS LISTED ON THE COUPON.

SPECIAL NOTE

UNDER DELAWARE LAW A NON-RESIDENT COMPUTES DELAWARE INCOME TAX AS THOUGH ALL OF YOUR INCOME WERE DELAWARE INCOME. YOU THEN PAY THE PERCENTAGE OF A RESIDENT'S TAX REPRESENTED BY DELAWARE INCOME TO TOTAL INCOME.

ONLINE FILING

ESTIMATED TAX PAYMENTS OF INDIVIDUAL INCOME TAX CAN BE MADE THROUGH THE DIVISION OF REVENUE'S WEBSITE BY DIRECT DEBIT FROM YOUR CHECKING OR SAVINGS ACCOUNT OR BY USING A CREDIT CARD. IF YOU ARE PAYING BY DIRECT DEBIT, YOU CAN SPECIFY A LATER PAYMENT DATE, UP TO THE DUE DATE. THE SYSTEM WILL SEND AN E-MAIL CONFIRMATION OF RECEIPT AND A REMINDER E-MAIL WHEN YOUR NEXT ESTIMATED PAYMENT DUE DATE IS NEAR. PAYMENTS OF UP TO $2,500 CAN BE MADE BY CREDIT CARD. ACCESS THIS ESTIMATED TAX PROCESSING SYSTEM AT: www.revenue.delaware.gov.

INSTRUCTIONS FOR FORM 200-ES DECLARATION OF ESTIMATED INCOME TAX
READ CAREFULLY - SEE TAX COMPUTATION SCHEDULE.

1. **Purpose of Declaration.** The purpose of the Declaration is to provide a basis for paying currently any income taxes due in excess of the tax withheld from wages, salaries and other payments for personal services.

2. **Who Must Make a Declaration.** Every resident and non-resident individual shall make a declaration of his estimated tax for the taxable year if the estimated tax can reasonably be expected to exceed $400.00.

3. **When and Where to File Declaration.** Your Declaration and payment of Estimated Tax shall be filed or paid on or before April 30, or on such later dates as are specified in instructions 6, 7, and 8. It should be filed with the Division of Revenue at its Main Office, P.O. Box 830, Wilmington, Delaware 19899-830.

4. Joint Declaration. In the case of spouses who expect to file a joint tax return or a combined tax return (filing status 2 or filing status 4), a Declaration of Estimated Tax may be made by them jointly. If spouses expect to file tax returns on separate forms (filing status 3), individual Declarations of Estimated Tax and payments should be made. If individual Declaration and payments are made, the aggregate total paid by both spouses may be claimed on a joint or combined tax return. No joint Declaration may be made unless the spouses are married or entered into a civil union at the time the declaration is due, and are not separated by decree of divorce or separate maintenance.

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5. **Farmers and Fishermen.** If at least two-thirds of your gross income is derived from farming or fishing, you may file a Declaration on or before January 15 of the following year, pay the indicated Estimated Tax for the entire taxable year, and file a Return on or before April 30, or file a Return and pay the tax in full on or before March 1 of the succeeding year, otherwise ignoring the provisions concerning Declaration of Estimated Tax.

6. **Fiscal Year.** If you file your income tax return on a fiscal year basis, your dates for filing the Declaration and payment of the Estimated Tax will be the 30th day of the fourth month and the 15th day of the sixth and ninth months of your current fiscal year and the 15th day of the 1st month of the next fiscal year.

7. **Changes in Income, Exemption(s) or Deduction(s).** (a) Even though your situation on April 30 is such that you are not required to file a Declaration at that time, your expected income, exemption(s) or deduction(s) may change so that you will be required to file a Declaration later. In such case the time for filing is as follows: June 15, if the change occurs after April 1 and before June 2; September 15 if the change occurs after June 1 and before September 2; January 15 of the following year if the change occurs after September 1. The Estimated Tax may be paid in full at the time of filing the Declaration or in equal installments on the remaining payment dates. (b) After you have filed a Declaration, if changes in income, exemptions, or deductions cause a substantial increase or decrease in Estimated Tax, you should adjust Line 8 of the Tax Computation Schedule (worksheet) and enter the adjusted amount on Line 1 of each remaining Form 200-ES and forward on the required due dates. (It will no longer be required to file a Form 200-ES (amended)). The remaining installments should be adjusted accordingly.

8. **Payment of Estimated Tax.** Your Estimated Tax may be paid in full with the Declaration, or in equal installments on or before April 30, June 15, September 15, and January 15 of the following year. The first installment must accompany the Declaration. The last installment must be mailed no later than January 15 of the following year.

9. **Method of Payments.** Form 200-ES is designed to apply the overpayment credit from the preceding year, if any, against the total amount of estimated tax for the entire year by one of the following methods.

   Method 1. Full Credit. In using this method, you must apply the full amount of credit against first and succeeding installments until fully used. Reflect the full amount of overpayment credit from preceding year on Line 9 of the Tax Computation Schedule worksheet and on Line 2 of Form 200-ES of the applicable installment. Deduct this amount of credit on Line 2 of the applicable installment form and forward the balance due to the Division of Revenue. Be sure that the amount of remittance being forwarded is entered on line 3 of Form 200-ES.

   Method 2. Quarterly Installment Credits. Reflect the full amount of overpayment credit from preceding year on Line 9 of the Tax Computation Schedule, divide this amount by the number of installments required to be made, and enter the amount on line 2 of each Form 200-ES. Deduct credit (line 2) from the quarterly installment and forward balance due to Division of Revenue. Be sure that amount of remittance being forwarded is entered on Line 3 of Form 200-ES.

10. **Penalty for Failure to Pay Estimated Income Tax.** A penalty of 11/2% per month or fraction thereof may be imposed on the underpayment of any installment of estimated tax except in certain situations. The penalty does not apply if each installment is paid on time and (a) is at least 90 percent (662/3% for farmers and fishermen) of the amount due on the income tax return for the taxable year, or (b) 100% of the tax shown on the prior year's return, (110% if the federal Adjusted Gross Income for the previous tax year is in excess of $150,000 ($75,000 if married or entered into a civil union filing separate)). Payment of estimated tax is not required if there was no tax liability for the preceding year, provided such year was a 12-month period.

11. **Waiver of Penalty.** The underpayment penalty may be waived if the underpayment is due to casualty, disaster or other unusual circumstances. Note, however, that these grounds will not be apparent during processing of a tax return and must be raised by the taxpayer in a request for abatement of any penalty assessed.

TAX COMPUTATION SCHEDULE (Keep For Your Records)

1. Enter Amount of total gross income expected for the year. ..... $ _____
2. Less: total of: (a) Pension Exclusions - per person ($2000 under 60 years of age/$12,500 if 60 or over);
   (b) Over 60 Exclusions; and, (c) Interest from U.S. Obligations..... $ _____
3. (A) If deductions will be itemized, enter estimated itemized deductions total
   If not itemizing, use Standard Deduction ($3250 single, divorced or widow(er), head of household) ($6500 if married or entered into a civil union filing jointly), or ($3250 if married or entered into a civil union filing separately)..... $ _____
   (B) Additional Standard Deduction Allowance(s) of $2500 for taxpayer &/or spouse if 65 years old or over or blind and filing Standard Deductions..... $ _____
4. Total of lines 2 and 3..... $ _____
5. Estimated Taxable Income (line 1 less line 4)..... $ _____
6. Estimated Tax Liability (use Tax Computation Table below to compute this entry)..... $ _____

Over	But not over 2,000.00	Tax is 0			In excess of	Over	But not over	Tax is			In excess of
$2,000.00	5,000.00	$ 0.00		2.20% (.0220)	$ 2.000.00	20,000.00	25,000.00	741.00	+	5.20% (.0520)	$20,000.00
5,000.00	10,000.00	66.00	+	3.90% (.0390)	5,000.00	25,000.00	60,000.00	1,001.00	+	5.55% (.0555)	25,000.00
10,000.00	20,000.00	261.00	+	4.80% (.0480)	10,000.00	60.000.00	and over	2,943.50	+	6.60% (.0660)	60.000.00

7. Personal Credits ($110.00 X total number of Federal Exemptions and exemptions for being 60 or older)..... $ _____
8. Estimate of: (a) income tax to be withheld during year; (b) credit for income tax paid to another state; (c) volunteer firefighters, fire auxiliary & rescue squad credit; (d) childcare credit; (e) other non-refundable credits; and (f) earned income tax credit..... $ _____
9. Estimated Tax Credit to be carried forward from 2014 return..... $ _____
10. Total Credits (Lines 7, 8 and 9)..... $ _____
11. Total Estimated Tax Liability (line 6 less line 10)..... $ _____
12. Quarterly Payment Amount (Divide line 11 by a factor of 4.) ..... $ _____