Delaware Publication DE 1345
Revised October 2009

This publication contains information regarding the state electronic filing program and its application process. You may also want to obtain Delaware Specification DE 1346, which pertains to software development for electronic tax preparation programs. Both handbooks can be found on our web page at **www.revenue.delaware.gov**.

TABLE OF CONTENTS

GETTING STARTED……2
The Federal/State Electronic Filing Program
Who Can Participate
The Application/Acceptance Process
Software Developers and Transmitters
Assistance

WHAT'S NEW FOR TAX YEAR 2009……3

THE FILING PROCESS……4
What Can be Electronically Transmitted
What Cannot be Electronically Transmitted
Form DE-8453
IRS Declaration Control Number (DCN)
Name(s), Address and Social Security Number(s)
Paper Documents
Corrections to Form DE-8453
Transmission Deadline
Taxpayer Copies

OTHER SITUATIONS……9
Refund Delays
Refund Anticipation Loans
Direct Deposit

RESPONSIBILITIES OF ELECTRONIC RETURN ORIGINATORS, TRANSMITTERS, AND SOFTWARE DEVELOPERS……10
Check List

FORM DE-8453……13

FORM DE-8453OL……..14

FORM DE-200V……15

Exception Code……...16

GETTING STARTED

THE FEDERAL/STATE ELECTRONIC FILING PROGRAM

The state system relies on the IRS to initially receive the state electronic data and store it until the Delaware Division of Revenue retrieves it for processing. Since the state data goes through the IRS system first, the Delaware return must be filed at the same time as the federal return for the state data to be accepted. Because of this, it is necessary for participants to be accepted into both the federal and state programs to send the electronic data. All participants must meet all federal requirements as published by the IRS, as well as the requirements for the Delaware electronic program as specified in this publication.

WHO CAN PARTICIPATE

There are three classifications of participants in the electronic filing program: Electronic Return Originators (ERO), Transmitters, and Software Developers.

Electronic Return Originators (ERO) gather forms from taxpayers and prepare them for electronic transmission using tax preparation software that has been approved by the Division. They may be paid preparers who will fill out the returns for the taxpayers or they may simply be drop-off points for the collection of completed returns which will be processed electronically.

Transmitters actually transmit electronic returns directly to the IRS Service Center, again using software approved by the Division. A company may be both an ERO and a Transmitter.

Software Developers create and/or produce the tax preparation and transmission software which formats the electronic returns and allows the data to be transmitted via computers. Software developers must complete rigorous testing with the IRS and the Division before their software will be approved for use in creating and/or transmitting Delaware tax returns electronically.

The Division reserves the right to deny participation in the program if a company is not registered to do business in Delaware or has any outstanding tax liabilities due the state of Delaware. Software Developers, EROs and Transmitters do not have to reapply each year unless federal requirements (as listed in IRS Publication 1345) change or they have been suspended from the program. Software Developers **DO** have to retest each year.

SOFTWARE DEVELOPERS AND TRANSMITTERS

The software used to transmit the data must be approved by both the IRS and the Division as part of the acceptance process. Software Developers and Transmitters are required to test their software programs for accuracy. (The Division will do additional testing of those programs prior to approving them.) Specification for these programs are explained in both IRS Publication 1346 and Delaware Specifications.

Participants will be provided with test data and instructions to perform the Delaware Division of Revenue testing. The Division testing procedures mirror the federal testing guidelines. Delaware Division of Revenue, Delaware Specifications, Publication DE 1346 contains all the necessary test materials. Only Software Developers and Transmitters are required to test; Electronic Return Originators are not, however, they must be sure to use only tax preparation software that has been approved for use by the Division.

The Division reserves the right to suspend the approval of any Software Developer or Transmitter that fails to comply with the guidelines set forth in the Delaware Specifications.

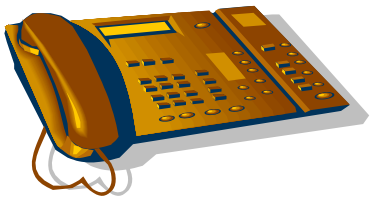
ASSISTANCE
The following publications are available for your assistance:
State Publications – Delaware Division of Revenue

Delaware Publication DE 1345

Delaware Publication 1346

Delaware Specifications 2009

Delaware Division of Revenue Test Package
After you have reviewed both the federal and state publications on Electronic Filing,



If you have any questions regarding the state electronic filing program you may contact James A. Stewart III, E-File Coordinator, at (302) 577-8170 or james.stewart@state.de.us, Monday through Friday between 8:00am and 4:30pm, or fax information to (302) 577-8206. You may also contact Angela Moffett at (302) 577-8522 or angela.moffett@state.de.us. These numbers are for practitioners and software developers only.

STATE ONLY FILING
The Delaware Division of Revenue will accept Delaware state tax returns E-filed separately from the federal tax return. The acknowledgement system will work the same as the federal/state e-file program.

New Resident Form Change:

~ Special Funds:

21st Century Fund for Delaware's Children, Inc.
Delaware Chapter of the National Multiple Sclerosis Society
Delaware Ovarian Cancer Foundation Fund

THE FILING PROCESS

By electronically filing your individual income tax information you avoid much of the paper work associated with the filing process. Returns no longer need to be mailed, sorted, keypunched and key verified. Electronically transmitted returns bypass those parts of the process.

WHAT CAN BE ELECTRONICALLY TRANSMITTED

The following are the only Delaware state tax forms which can be electronically transmitted:

1. Form 200-01, Individual Resident Income Tax Return.

2. Form 200-02, Individual Non-Resident Income Tax Return.

3. Form 200-03 EZ, Individual Resident Income Tax Return (EZ).

For tax year 2009, Delaware will be accepting the following type of income tax returns. General rules concerning which taxpayers may file electronically are as follows:

1. Residents and Non-Residents of the State of Delaware may file their Delaware returns electronically.

2. Refund, Direct Deposit, Zero-Balance Due and Balance Due returns will be accepted. Balance Due return filers, who DO NOT pay their tax due through Direct Debit, must make their payment by the due date of the return. A copy of DE-200V, Electronic Filer Payment Voucher is located in the back of this publication.

Credit Card Information

Credit card payments:	$2,500 max
Debit card payments:	Unlimited

THE APPLICATION/ACCEPTANCE PROCESS

To apply for the federal program you must complete IRS Form 8633, "Application to Participate in the Electronic Filing Program", which is available from the IRS. Federal Publication 1345 specifies the application process and requirements for federal participation.

Once you have been accepted into the federal electronic filing program, you are automatically accepted into the Delaware program. There are no additional applications needed. Delaware does not conditionally accept tax returns. The Delaware Division of Revenue accepts all returns that are accepted within the Fed/State piggyback program filed for Delaware.

WHAT CANNOT BE ELECTRONICALLY TRANSMITTED

In addition to the type of forms which are excluded, the following types of returns cannot be electronically transmitted.

1. Non-Calendar Year filers.

2. Prior Year Returns.

3. Amended or Corrected Returns.

4. Returns reporting a Delaware Lump Sum Distribution.

5. Returns on which the number of exemptions claimed on the State return does not match the number of exemptions claimed on the Federal Return. The only exception to this ruling would be additional exemptions for a taxpayer and/or spouse 60 years of age or over.

FORM DE-8453

Form DE-8453, Declaration of Electronic Filing, must be completed and signed before electronically transmitting the return. Delaware no longer requires the Electronic Return Originator or Preparer to mail in form DE-8453. **This document shall be the responsibility of the Electronic Return Originator to secure for a period of three years from the latest date the return could have been timely filed after the acknowledgment acceptance from the Delaware Division of Revenue.**

It is necessary to complete the Delaware return before completing the DE-8453, since information required on the DE-8453 will be taken directly from the Delaware return. A copy of the DE-8453 is located in the appendix of this publication. The following instructions are for completing form DE-8453:

IRS DECLARATION CONTROL NUMBER (DCN)

Enter the IRS Declaration Control Number (DCN) in the appropriate boxes at the top left portion of the document. This is required! A complete DCN must be present on every DE-8453.

Name(s), Address, and Social Security Number(s)

If the Taxpayer received a correct mailing label from the Division, the preparer should attach the label in the name/address portion of the DE-8453. If any of the information on the label is incorrect, do not use the label.

If the label is not available, please type or neatly print the information in the appropriate spaces.

PAPER DOCUMENTS

As soon as you receive the Division's acknowledgment through the bulletin board, you must keep the following supporting paper documents for a period of three years from the latest date the return could have been timely filed:

1. DE-8453, Declaration of Electronic Filing;
2. State copies of the W-2's and other forms that show Delaware individual income tax withholding;
3. Copies of all Federal/Delaware Schedules for income/losses reported on the Delaware return;
4. Copies of other state tax returns utilized to receive a credit for taxes paid to another state.
5. All documents requiring manual signatures.

CORRECTIONS TO FORM DE-8453

If the Electronic Return Originator (ERO) makes changes to the electronic return after the taxpayer has signed form DE-8453, but before the data has been transmitted, the ERO must have the taxpayer complete a corrected Form DE-8453, if:

1. The Delaware Adjusted Gross Income (Form 200-01, Line 1; Form 200-02, Line 37; and Form 200-03, Line 3) changes by more than $25; and/or

2. The State Refund (Form 200-01, Line 25; Form 200-02, Line 58; and Form 200-03, Line 22) changes by more than $1.

Non-substantive changes are permissible on Form DE-8453 provided they meet the above conditions and are limited to:

1. Arithmetic errors;
2. Transposition errors;
3. Misplaced entries; and
4. Spelling errors.

The ERO making the correction must initial any changes.

If errors are found after the data has been transmitted and accepted, a 200X, Amended Return, must be submitted in paper form for processing. Amended Returns are not accepted electronically.

Amended Returns should be mailed to:

Delaware Division of Revenue
P.O. Box 8765
Wilmington, Delaware 19899-8765

TRANSMISSION DEADLINE

(All transmissions of electronic returns must be received and acknowledged by the IRS on or before October 15, 2009). The date of IRS acknowledgment is considered the filing date of the return. Transmissions sent after the October 15th, deadline will not be accepted by the Division. Filings after October 15, 2010, must be submitted in paper form for processing to the following address:

Delaware Division of Revenue
P.O. Box 8765
Wilmington, Delaware 19899-8765

TAXPAYER COPIES

After all necessary signatures have been obtained, the taxpayer must receive a copy of each form that applies to them. In accordance with IRS procedures, the tax preparer must submit these copies to the taxpayer before electronically transmitting the taxpayer's return.

Taxpayers should receive copies of their Form DE-8453, Delaware return and all their supporting schedules.

OTHER SITUATIONS

REFUND DELAYS

Refund checks should be processed, mailed, and in the taxpayer's possession within twenty-one (21) days of the Division's acknowledgment. However, if a delay does occur, taxpayers are advised to wait four (4) weeks from the date of transmission before calling the Division to inquire about the status of a refund check.

Refunds may be offset against any outstanding money due to the Division, another state agency, or the IRS. These debts will delay processing of a taxpayer's refund because all claims against the refund must be resolved before a refund check can be processed. This is the same procedure followed with paper returns.

Taxpayers may inquire about the status of their refund by calling the Division at **(302) 577-8200**, Monday through Friday from **8:00 a.m**. to **4:30 p.m**. When inquiring about a refund, the taxpayers should be prepared to provide their social security number and the refund amount indicated on Form 200. Only the taxpayers may inquire about their refund check status.

REFUND ANTICIPATION LOANS

Refund anticipation loans are not offered by the Division. Taxpayers must wait until their returns are processed to receive any refunds due to them.

DIRECT DEPOSIT

The Delaware Division of Revenue will be offering Direct Deposit for those taxpayers who file electronically. Taxpayers will receive their state refund check by mail if there was an error on their return, routing or account number.

Refunds must be mailed directly to the taxpayer. Refunds needing to be sent to any other person or address (i.e., Power of Attorney) cannot be transmitted electronically.

RESPONSIBILITIES OF ELECTRONIC RETURN ORIGINATORS, TRANSMITTERS, AND SOFTWARE DEVELOPERS

Electronic Return Originators, Transmitters, and Software Developers must abide by the terms set forth in this Publication and must maintain a high degree of integrity, compliance, and accuracy in order to continue to participate in the Federal/State Electronic Filing Program.

Transmitters must ensure that electronic returns are filed in a timely manner. The date of IRS acknowledgment will be considered the filing date for electronically transmitted Delaware returns.

The Division will not accept 2009 tax year transmissions received by the IRS Service Center after October 15, 2010. It is the Transmitters' responsibility to confirm acknowledgment of the return by the Division before considering the state return as received.

The Division reserves the right to suspend any participants from this Program if they do not follow the guidelines set forth in this Publication.

FINALLY

DID YOU REMEMBER TO……?

1. Double check to see if forms needed are transmittable.

2. Complete the Delaware return. (IRS 1040 must be completed first.)

3. Enter figures from Delaware return on the DE-8453, as appropriate.

4. Enter the IRS DCN on the DE-8453.

5. Use only whole dollar amounts; no cents are allowed on Delaware returns.

6. Use the pre-addressed label, if correct. If any information is incorrect, **DON'T** use it.

7. Make sure the name(s) and social security number(s) are printed correctly on the DE-8453, if the label is not used.

8. Enter the correct routing number.

9. Enter the correct direct deposit account number.

10. Check the type of account for deposit of the refund into either checking or savings.

11. Attach all state copies of W-2 forms, 1099s (if claiming Delaware withholding credit) to the DE-8453.

12. Attach copies of other state return if a tax credit was allowed from that state.

13. Attach copies of all supporting schedules to the DE-8453.

14. Have the taxpayer sign all documents requiring original signatures.

15. Obtain the signature of the primary preparer. If it was someone other than the ERO, (s)he must sign the DE-8453.

16. Electronically transmit state and federal information at the same time.

17. Give the taxpayers copies of all forms and returns that apply to them.

18. Verify IRS acknowledgment.

IRS DECLARATION CONTROL NUMBER (DCN)
00-__ __ __ __ __ __-__ __ __ __ __- 0

DE-8453

DELAWARE INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING

FOR THE YEAR JANUARY 1 - DECEMBER 31, 2009

2009

USE DELAWARE LABEL (OTHERWISE PRINT)

DO NOT MAIL!

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	

STATE OF DELAWARE

PART 1 TAX RETURN INFORMATION (WHOLE DOLLARS ONLY)

1.	TOTAL DELAWARE ADJUSTED GROSS INCOME (FORM 200-01, LINE 1; FORM 200-02, LINE 37; FORM 200-03 EZ, LINE 3)	**1.**	
2.	TOTAL DELAWARE TAX (FORM 200-01, LINE 8; FORM 200-02, LINE 42; FORM 200-03 EZ, LINE 8)	**2.**	
3.	DELAWARE INCOME TAX WITHHELD (FORM 200-01, LINE 17; FORM 200-02, LINE 48; FORM 200-03 EZ, LINE 14)	**3.**	
4.	NET REFUND (FORM 200-01, LINE 27; FORM 200-02, LINE 58; FORM 200-03 EZ, LINE 23)	**4.**	
5.	NET BALANCE DUE (FORM 200-01, LINE 26; FORM 200-02, LINE 57; FORM 200-03 EZ, LINE 22)	**5.**	

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

6. Routing number ___ ___ ___ ___ ___ ___ ___ ___ ___

7. Account number ___ ___ ___ ___ ___ ___ ___ ___ ___ ___ ___ ___ ___ ___ ___ ___ ___ ___ ___

8. Type of Account ___ Checking ___ Savings

PART 3 DECLARATION OF TAXPAYER

9. ___ *I consent that my refund be directly deposited as designated in Part 2, and declare that the information shown on lines 6 through 8 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 2009 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 PUBLICATION DE-1345, HANDBOOK FOR ELECTRONIC FILERS OF INDIVIDUAL INCOME TAX RETURNS (TAX YEAR 2009) 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 200-01,200-02, or 200-03.
- 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

IRS Declaration Control Number (DCN). - The DCN is a 14-digit number assigned by the ERO to each return. Clearly type or print the DCN in the top left corner of each Form 8453. Enter the number after the IRS has acknowledged receipt of the electronic return as follows:

Boxes	Entry
1-2	File identification number (always "00")
3-8	Electronic filer identification number (EFIN) assigned by the IRS
9-11	Batch number ((000-999) assigned by the ERO
12-13	Serial number (00 to 99) assigned by the ERO
14	Year digit (for returns filed in 2009, the year digit is "0")

Example. The EFIN is 509325, The batch number is 000. The serial number is 56. The DCN is 00-509325-00056-8.

Name, Address, and Social Security Number (SSN).- If the taxpayer received a peel-off label from the Delaware Division of Revenue, place the label in the name area. If the taxpayer did not receive a label, 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, 2009, 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).

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

Line 6. - 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 7. - The account number can be up to 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.

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 the refund directly deposited, be sure the corresponding box for line 9 in Part 3 is checked.*

Part 3 - Declaration of Taxpayer

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

All filers **must** check one of the boxes for line 9.

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.

IRS DECLARATION CONTROL NUMBER (DCN)
00 - __ __ __ __ __ __-__ __ __ __ __- 0

DE-8453-OL

DELAWARE INDIVIDUAL INCOME TAX DECLARATION FOR ON-LINE FILING

2009

USE DELAWARE LABEL (OTHERWISE PRINT)

YOUR SOCIAL SECURITY NUMBER	SPOUSE'S SOCIAL SECURITY NUMBER
FIRST NAME(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; FORM 200-02, LINE 37; FORM 200-03 EZ, LINE 3)	1	
2. TOTAL DELAWARE TAX (FORM 200-01, LINE 8; FORM 200-02, LINE 42; FORM 200-03 EZ, LINE 8)	2	
3. DELAWARE INCOME TAX WITHHELD (FORM 200-01, LINE 17; FORM 200-02, LINE 48; FORM 200-03 EZ, LINE 14)	3	
4. NET REFUND (FORM 200-01, LINE 27; FORM 200-02, LINE 58; FORM 200-03 EZ, LINE 23)	4	
5. NET BALANCE DUE (FORM 200-01, LINE 26; FORM 200-02, LINE 57; FORM 200-03 EZ, LINE 22)	5	

PART 2 DIRECT DEPOSIT OF REFUND (Optional – See Instructions.)

6. Routing number ☐☐☐☐☐☐☐☐☐ The first two digits of the routing number must be 01 through 12 or 21 through 32.

7. Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

8. Type of Account ☐ Checking ☐ Savings

PART 3 DECLARATION OF TAXPAYER

9. ☐ I consent that my refund be directly deposited as designated in Part 2, and declare that the information shown on lines 6 through 8 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 Federal return will be rejected.

Under penalties of perjury, I declare that the information I have given my On-Line Service Provider (OLSP) and the amounts in Part 1 above agree with the amounts on the corresponding Lines of the electronic portion of my 2008 Delaware income tax return. To the best of knowledge and belief, my return is true, correct, and complete. I consent to my OLSP 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 OLSP 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 OLSP and/or transmitter the reason(s) for the delay, or when the refund was sent.

SIGN HERE > _____ SIGNATURE _____ DATE **>** _____ SPOUSE'S SIGNATURE _____ DATE

Please complete and retain with your income tax records.
Note: Retain for three years from the due date of the return or three years from the date the return was transmitted, whichever is later. The Delaware Division of Revenue's web site for refund information is www.revenue.delaware.gov. **The telephone number is 1-866-276-2353 and is available 24 hours a day.**
Please have a copy of your return available when calling.

DO NOT MAIL!! RETAIN IN YOUR FILE.

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 2009 Form 200-01, 200-02, or 200-03 EZ, 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 200-V, 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:

Name	Enter
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 "2009 Form 200-01", "2009 Form 200-02", or "2009 Form 200-03 EZ" 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, 2010,** 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.

Form DE 200-V (2009)

DETACH HERE AND MAIL BOTTOM PORTION WITH YOUR PAYMENT

DELAWARE FORM
DE 200-V

2009

Electronic Filer Payment Voucher

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. Enter your name(s)

Enter your address

Enter your city, state, and ZIP code

001-30 (Revised 11/10/09)

DELAWARE 2009
PIT/IMF EXCEPTION LIST
IMF - Exceptions 0-40, PIT - Exceptions 41->

EXC	DESCRIPTION
010	INVALID TPID
011	MISSING RELATED TPID
017	FILING STATUS COULD NOT BE DETERMINED – SET TO 1 OR 2
018	MISSING RELATED TPID SET FROM IMF F/R
020	INVALID NAME
021	NON-MATCHING IMF NAME
022	NON-MATCHING IMF RELATED NAME
031	INCOMPLETE ADDRESS
032	INVALID ZIP CODE
033	INVALID STATE CODE
034	FOREIGN ADDRESS
041	NO PERSONAL CDTS CLAIMED BY TAXPAYER (F/S 2,3,4,5)
043	POSSIBLE DUPLICATE
044	TRUE DUPLICATE
045	RETURN RECEIVED BEFORE TAX PERIOD END (10 DAYS)
050	CHECK W-2S - DE TAX WITHHOLDING DIFFERENT FROM RETURN
052	STATE TAX DEDUCTION INDI IS BLANK AND DED CODE = B
053	DE AGI LESS THAN W-2 FED WAGES BY MORE THAN “X”
054	OTHER STATE TAX CLAIMED ON DE W/H TAX LINE
055	ELF RETURN – REFUND > APPROVAL THRESHOLD
056	S CORP PAYMENT > THRESHOLD VALUE
057	O/S TAX ON RES RTN > “X” AND DIFFERENT FROM W2 PA > “Y”
058	O/S TAX ON PART-YR NON-RES > “X” and W2/1099 NOT PA
059	DE AGI ON EZ RETURN < TOTAL FEDERAL WAGES BY > “X”
060	ERROR IN CALCULATING STANDARD DEDUCTION
061	ADDITIONAL STD DEDUCTION EXCEEDED MAXIMUM ALLOWED
062	ADDL STD DEDUCTION DISALLOWED DUE TO ITEMIZED DED CLAIM
065	ITEMIZED DEDUCTIONS > DOLLAR THRESHOLD
066	DE2210 - STD/ITM DEDUCTION ERROR
070	PERSONAL CREDIT CALC ERROR (> .99 difference)
071	OUT OF STATE TAX CREDIT DISALLOWED FOR FULL-YR NON-RES
072	CHILD CARE CREDIT REDUCED - OVER MAX ALLOWED
073	CHILD CARE CREDIT MOVED TO LOWER INCOME COLUMN
074	CHILD CARE CREDIT DISALLOWED - CDT CLAIMED BY SPOUSE
080	ESTIMATED AMT ON RETURN NOT EQUAL ACCOUNTING SYSTEM
083	ESTIMATED TAX CARRYOVER REDUCED
084	REFUND AMT REQUESTED NE CALCULATED REFUND
090	NON-MATCHING FORM TYPE
091	STATE OR SSN MISSING ON W-2

EXC	DESCRIPTION
093	OUT OF STATUTE RETURN
094	CARRYOVER INTERCEPTED
095	DE 2210 INDICATOR SET
096	FIREFIGHTER CO NUMBER IS BLANK
098	DUPLICATE RETURN - SECONDARY SSN
100	WIT EXCEEDS HIGHEST MARGINAL TAX RATE
101	RTNS WITH DESIGNATED STATE
108	EITC VALUE > THRESHOLD
109	EITC SCHEDULE MISSING