

Delaware Division of Revenue

**Electronic Return File Specifications
And Record Layouts for
Individual Income Tax Returns
Tax Year 2011**



This publication contains information regarding the state electronic return file specifications and record layouts for individual income tax return. You may also want to obtain Delaware Specification DE 1345, Handbook for Electronic Filers of Individual Income Tax Returns. Both handbooks can be found on our web page at www.revenue.delaware.gov.

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INTRODUCTION

This Publication outlines the necessary components for filing individual income tax returns as part of the Federal/State Electronic Filing Program between the Internal Revenue Service (IRS) and the State of Delaware – Division of Revenue (DDOR).

- Communication procedures
- Transmission formats
- Character sets
- Validation criteria
- Reject codes

The material in this Publication will provide software developers the necessary information for capturing and formatting Delaware income tax data and the associated federal information required as part of a Delaware return.

This Publication does **NOT** represent the requirements, procedures, etc., issued by the IRS. All IRS requirements must be adhered to in developing the Delaware return. See IRS Publication 1347 Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns and Publication 1345, Handbook for Electronic Filers of Individual Income Tax Returns.



DELAWARE DIVISION OF REVENUE CONTACT PERSONNEL

ELECTRONIC FILING ASSISTANCE OFFICES

James A. Stewart, III
Wilmington, Delaware (302) 577-8170
Fax (302) 577-8206
shea.williams@state.de.us

Wilmington, Delaware
Fax (302) 577-8206

TAXPAYER ASSISTANCE OFFICES

Wilmington (302) 577-8200
Dover (302) 744-1085
Georgetown (302) 856-5358, ext. 7126

DELAWARE HIGHLIGHTS

Tax year 2011 provides residents of the State of Delaware an opportunity to electronically file their Delaware individual income tax return with their federal tax return. This is a cooperative effort between the IRS and the DDOR.

The Delaware Electronic Filing Program allows taxpayers the ability to file most refund, balance due and zero balance due returns.

The Delaware Electronic Filing Program provides filers and transmitters the following capabilities:

- Ability to retrieve an acknowledgment record,
- Ability to process most Delaware refundable, Direct Deposit, balance due and zero balance due returns.

The Delaware Electronic Filing Program provides software developers the following advantages:

- Compatibility with the IRS in field lengths and formats,
- Ability to computer generate the Delaware Declaration Form 8453,
- Ability to program a state acknowledgment process that is common across states,
- Collection of federal and wage data based on the IRS record layouts.

WHO CAN FILE ELECTRONICALLY

Delaware will allow most returns to be filed electronically if they meet the criteria set by the IRS and the DDOR. The following list is not all inclusive, but provides the common types of returns acceptable for electronic filing:

1. Resident returns DE200-01 and DE200-03.
2. Non-resident return DE200-02.
3. Returns resulting in a refund.
4. Returns with Direct Deposit.
5. Returns resulting in a zero balance due.
6. Returns resulting in a balance due.
7. All Delaware filing statuses (1, 2, 3, 4 and/or 5).
8. Joint returns with taxpayer and spouse having the same last name.
9. Returns reporting **nonrefundable** credits on **Form 200-01, Lines 9a through 14, Form 200-02, Lines 43A through 44, and Form 200-03 EZ, Lines 9a through 11**; (childcare and firefighters). The schedules that support the credit computation must be attached to the Delaware Declaration Form DE-8453 as part of the non-electronic return.
10. Returns reporting **refundable** credits on **Form 200-01, Lines 17 through 20, Form 200-02, Lines 48 through 51, and Form 200-03 EZ, Lines 14 and 15**, (Delaware withholding, estimated tax payments and S Corporation estimated tax payments). Schedule A-1 for the S Corporation credit must be attached to the Delaware Declaration Form DE-8453 as part of the non-electronic return.
11. Returns requesting 2012 estimated tax carryovers on Line 25 of the DE200-01 return, Line 56 of the DE200-02 return, and Line 20 of the DE200-03 EZ return.
12. Returns contributing to one or more of the special funds must complete schedule III enter on line 55 of the DE200-02, DE200-01 line 24 and Line 19 of the DE200-03 EZ return.

EXCLUSIONS FROM DELAWARE ELECTRONIC FILING

For Tax Year 2011, there are some restrictions to filing a Delaware electronic return. The following types of returns **WILL NOT** be allowed to be filed electronically:

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 the Delaware additional exemptions for a taxpayer and/or spouse 60 years of age or older.

In addition to the above exclusions, any income tax return reflected in the list of exclusions from the Federal/State Electronic Filing Program stated in IRS Publications 1345 and 1346, is excluded from the Delaware Electronic Filing Program.

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.

ACKNOWLEDGMENT RESOLUTION PROCESS

If a Delaware Acknowledgment Record is not received within the below-specified time frames;

- Delaware Acknowledgment Records are received for some but not all returns filed on a given date;
- IRS Acknowledgment Records were received more than two work days ago and no Delaware Acknowledgment Records have been received;
- A transmission day is skipped (i.e., received Acknowledgment Records for a Monday and a Wednesday; but not for the Tuesday transmission);

Contact the DDOR Electronic Assistance Office James A. Stewart III (302) 577-8170 or (302) 577-8223. Have the following information available when making the call:

- Electronic Filer ID number (EFIN)
- Primary taxpayer's social security number
- Document Control Number (DCN)
- Transmission date
- Date of IRS Acknowledgment Record
- Contact name and phone number

In all instances, make sure you have received an IRS Acknowledgment Record prior to contacting the DDOR.

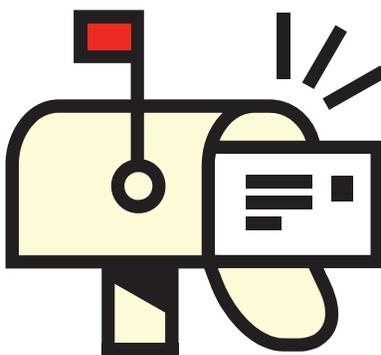
Immediate resolution may not be possible, depending on the circumstances. Contact with the IRS, **by the DDOR Electronic Assistance Office staff**, may be required to resolve the problem.

COMPUTER GENERATED FORMS PROCEDURES

Samples of Delaware tax forms (DE200-01, DE200-02, and DE200-03 EZ) for Tax Year 2011 are in the Attachments Section of this Publication. These are finalized forms.

Delaware will accept computer-generated forms for all of the tax returns, forms and schedules. Reproduction of Delaware income tax returns, forms and schedules must be made in the same format and on paper of comparable weight to the originals issued by DDOR.

Review and approval of computer generated forms is required from the DDOR. To submit copies of your computer generated forms, mail the forms to the address below:



Delaware Division of Revenue
Electronic Filing Assistance Office
P.O. Box 8753
Wilmington, DE 19899-8753

Special Note – Computer Generated Declaration Form DE-8453

The printing of the words **STATE OF DELAWARE** (only on DE 8453) down the right column is very important.

SOFTWARE DEVELOPER AND TRANSMITTER TESTING

Delaware requires all software developers and transmitters to test with the DDOR. To facilitate testing, the DDOR has generated test cases based on the IRS PATS test examples. The social security numbers, names and addresses have been altered and Delaware specifics added. The test package will detail the conditions and acceptance procedures. In general, the DDOR will notify you as soon as possible of the acceptance or if a problem exists with your test cases. The test for software developers and transmitters will consist of nine (9) returns.

***2011 DELAWARE
RECORD
LAYOUTS***

Record Layout Changes for TY 2011
Layout Version TY11V01

The following changes were made to the record layouts for tax year 2011.

- 1) Field 0020.e updated for new filing year to "2"
- 2) Form 200-01
 - a. TY2010 Fields 0550 – 0585 changed to include new fields for Real Estate Estimated payments (TY 2011 Fields 0550 – 0555).
 - b. Line numbers updated from new line 20 to the end of the form.
- 3) Form 200-02
 - a. TY2010 Fields 0445 – 0460 changed to include new field for Real Estate Estimated Payments (TY2011 Field 0445).
 - b. Line number updated from new line 51 to the end of the form.
 - c. Contribution item lines TY2010 Field 0460 – 0520 removed. Contributions will require the use of DE Schedule III.
- 4) DE Schedule III
 - a. Line m – Contribution to White Clay Creek added.

PART 1: GENERIC RECORD

HEADER SECTION

		Byte Count	4	"2754" for fixed; "nnnn" for variable format.
		Start of record sentinel	4	value ****
0000		Record ID Type	6	value "ST "
0001		Form number	6	value "0001 "
0002		Page number	5	value "PG01 "
0003		Taxpayer Identification Number	9	N (Primary SSN)
0004		Filler	1	Blank
0005		Form/Schedule Number	7	value "0000001"
0010		State code	2	value "DE"
0011		City code	2	Blank
0015		Imperfect Return Code	1	value "E"=Exception Processing or Blank
0016		ITIN/SSN Mismatch Indicator	1	value "M"=Mismatch ITIN/SSN or Blank
0019		State Only Indicator	2	value "SO" for state only return.
0020		Declaration control number	14	N
		a. First two positions	2	value "00"
		b. EFIN of originator	6	N
		c. Batch Number	3	N (000 - 999)
		d. Serial number	2	N (00 - 99)
		e. Year digit	1	value "2"
0023		Return Sequence Number	16	N
		a. ETIN of transmitter	5	N
		b. Transmitter use field	2	N
		c. Julian date of transmission	3	N
		d. Transmission seq number	2	N
		e. Sequence number of return	4	N

STATE DIRECT DEPOSIT SECTION

0024		Direct Deposit /Debit Indicator	1	1 = Direct Deposit 2 = Direct Debit
0025		RTN flag	1	N For State Use Only
0027		Direct Debit Date	8	YYYYMMDD
0028		Direct Debit Amount	12	N

0030		State - Routing Transit	9	Enter spaces for no direct deposit, enter bank RTN for direct deposit.
0032		State-RTN-Indicator	1	0 = No state RTN present 1 = State RTN found on FOMF 2 = State RTN not found on FOMF
0035		State Deposit Acct No	17	Enter space for no direct deposit, enter the taxpayer's account number for direct deposit.
0040		State - Checking – Acct	1	Enter X for checking account. Enter space if not checking account or no direct deposit.
0048		State - Savings – Acct	1	Enter X for savings account. Enter space if not savings account or no direct deposit.

INDICATORS

0049		On - Line - State - Return	1	A "O" = On Line State return.
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PARTICIPANT SECTION

0050		STATE NUMERIC AREA	27	N
0050.a		Preparer SSN	9	N
0050.b		Preparer EIN	9	N
0050.c		Preparer ZIP	5	N
0050.d		Preparer ZIP + 4	4	N
0052		STATE ALPHANUMERIC AREA	93	AN
0052.a		Mailbox ID	5	ETIN of the Transmitter.
0052.b		Preparer Firm name	35	AN

0052.c		Preparer Address	30	AN
0052.d		Preparer City	20	AN
0052.e		Preparer State	2	AN
0052.f		Preparer Self-Empl Ind	1	"X" = Self-empl. Space = not self-empl.

ENTITY SECTION

0055		Spouse SSN	9	N
0060		Name Line 1	35	AN
		a. Primary Last Name	32	AN
		b. Primary Suffix	3	AN
0062		Date of Death Primary	8	YYYYMMDD
0065		Name Line 2	35	AN
		a. Secondary Last Name	32	AN
		b. Secondary Suffix	3	AN
0068		Date of Death Secondary	8	YYYYMMDD
0070		Name Line 3	35	AN
		a. Primary First Name	16	AN
		b. Primary Middle Init	1	AN
		c. Secondary First Name	16	AN
		d. Secondary Middle Init	1	AN
		e. IAT Indicator	1	"X" if IAT Transaction and blank if not.
0074		In C/O Addressee	35	AN
0075		Address Line 1 Street and number Or P O Box	35	AN Street address Field
0077		Foreign Street Address	35	AN
0080		Address Line 2	35	AN
0085		City	22	A
0087		Foreign City State or Province	35	AN
0090		City Code	5	NO ENTRY
0095		State	2	AN
0098		Foreign Country	22	A
0100		ZIP Code	12	N
0105		County	20	NO ENTRY
0110		County Code	5	NO ENTRY
0115		Telephone Number	12	AN
0120		Primary TP Signature	5	PIN Use Only
0125		Spouse TP Signature	5	PIN Use Only
0126		ERO EFIN/PIN	11	N

NOTE: If the return has a domestic address, the following must be present:
 (SEQ 0075), (SEQ 0095), (SEQ 0100)
 If the return has a foreign address, the following must be present:
 (SEQ 0077), (SEQ 0087), (SEQ 0098)

CONSISTENCY SECTION

0150		Federal Filing Status	1	N
0155		Total Federal Exemptions	2	N
0160		Wages, Salaries, Tips	12	N
0165		Taxable Interest	12	N
0170		Tax Exempt Interest	12	N
0175		Dividends	12	N
0180		State Refund	12	N
0185		Taxable SS Benefits	12	N
0190		Payments to KEOGH Plan	12	N
0195		Federal AGI	12	N
0200		Standard/Itemized Deductions	12	N
0205		Earned Income Credit	12	N

ALPHANUMERIC SECTION

0300		ALPHANUMERIC FIELD 1	80	AN
		a. Software Developer Code	10	AN
		b. Paid Preparer Name	31	AN
		c. Preparer Phone Number	10	AN
		d. Non-Paid Preparer	13	AN
		e. Preparer State EIN	16	AN
0305		ALPHANUMERIC FIELD 2	80	AN
		a. Software Developer Name	10	AN
		b. Delaware Form type	1	Values: "1" for Form 200.01 "2" for Form 200.02 "3" for Form 200-03 EZ
		c. Delaware filing status	1	Values: Enter 1, 2, 3, 4 or 5 according to the box checked in the filing status block on the form.
		d. Residency	1	Value "X" for full-year Non-resident return only.

		e. Form DE2210 Indicator	1	Value "X" if DE2210
		f. Total Delaware exemptions	2	N
		g. Delaware exemptions - Taxpayer	2	N
		h. Delaware exemptions - Spouse	2	N Filing Status 4, only.
		i. Tax table method	1	Values: "T" for tax table "S" for tax schedule
		j. Part-year Resident of DE From	8	Value "YYYYMMDD" if part year resident, spaces if not.
		k. Part-year Resident of DE To	8	Value "YYYYMMDD" if part year resident, spaces if not.
		l. Deduction code	1	Values: "A" – standard deduction "B" – itemized deduction If field 305.b is "3" then This field must be "A"
		m. Self 60	1	Value "X" or blank
		n. Spouse 60	1	Value "X" or blank
		o. Self 65	1	Value "X" or blank
		p. Spouse 65	1	Value "X" or blank
		q. Self blind	1	Value "X" or blank
		r. Spouse blind	1	Value "X" or blank
		s. Other state tax name 1	2	Standard Abbreviation.
		t. Other state tax name 2	2	A
		u. Fire Company Number - Primary	2	N
		v. Fire Company Number - Spouse	2	N
310		ALPHANUMERIC FIELD 3	80	
		a. Filler	30	Blank
		b. Taxpayer E-Mail Address	50	AN
315		ALPHANUMERIC FIELD 4	80	
		a. Preparer E-Mail Address	50	AN
320		ALPHANUMERIC FIELD 5	80	NO ENTRY
325		ALPHANUMERIC FIELD 6	80	NO ENTRY
330		ALPHANUMERIC FIELD 7	80	NO ENTRY

SIGNED NUMERIC SECTION

DELAWARE FORM 200-01

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Use column "A" line entries with filing status 4, Married Filing Combined Separate, to enter the values relating to the spouse. With any other filing status, use column B entries only.

0350	1A	Delaware Adjusted Gross Income	12	N
0355	B		12	N
0360	2A	Standard or Itemized Deduction	12	N
0365	B		12	N
0370	3A	Additional Standard Deduction	12	N
0375	B		12	N
0380	4A	Total Deductions	12	N
0385	B		12	N
0390	5A	Taxable Income	12	N
0395	B		12	N
0400	6A	Tax from Table or Schedule	12	N
0405	B		12	N
0410	7A	Tax on Lump Sum Distribution	12	N
0415	B		12	N
0420	8A	Total Tax	12	N
0425	B		12	N
0430	9aA	Exemption Amount	12	N
0435	aB		12	N
0440	9bA	Over 60 amount	12	N
0445	bB		12	N
0450	10A	Tax Imposed by Other State	12	N
0455	B		12	N
0460	11A	Volunteer Firefighter	12	N
0465	B		12	N

0470	12A	Other Non-refundable Credits	12	N
0475	B		12	N
0480	13A	Child Care Credit	12	N
0485	B		12	N
0490	14A	Earned Income Credit	12	N
0495	B		12	N
0500	15A	Total Non-refundable Credits	12	N
0505	B		12	N
0510	16A	Balance	12	N
0515	B		12	N
0520	17A	Delaware Tax Withheld	12	N
0525	B		12	N
0530	18A	Estimated Tax Paid	12	N
0535	B		12	N
0540	19A	S Corporation Payments and Refundable Business Credits	12	N
0545	B		12	N
0550	20A	Real Estate Estimated Payments	12	N
0555	B		12	N
0560	21A	Total Refundable Credits	12	N
0565	B		12	N
0570	22A	Balance Due	12	N
0575	B		12	N
0580	23A	Overpayment	12	N
0585	B		12	N
0590 to 0615		RESERVED FOR FUTURE USE		
0620	24	Total Contributions	12	N
0625	25	Amount of Refund to be Applied to Next Year Estimated Tax	12	N
0630	26	Penalty and Interest Due	12	N
0635	27	Net Balance Due	12	N
0640	28	Net Refund	12	N

0645		RESERVED – NO ENTRY SPACES		
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**Modifications to Federal AGI
Section A - Additions**

0650	29A	Federal Adjusted Gross	12	N
0655	B	Income	12	N
0660	30A	Interest on State and Local	12	N
0665	B	Obligations Other than Delaware.	12	N
0670	31A	Fiduciary Adjustment, Oil	12	N
0675	B	Depletion	12	N
0680	32A	TOTAL	12	N
0685	B		12	N
0690	33A	Subtotal	12	N
0695	B		12	N

Section B - Subtractions

0700	34A	Interest Received on U. S.	12	N
0705	B	Obligations.	12	N
0710	35A	Pension Exclusion.	12	N
0715	B		12	N
0720	36A	Delaware State Tax Refund,	12	N
0725	B	Delaware Lottery, Fiduciary Adjustment, Job Credits, Travelink Program, Delaware NOL Carryover	12	N
0730	37A	Taxable Social Security	12	N
0735	B	Benefits / Railroad Retirement Benefits	12	N
0740	38A	SUBTOTAL (Add Lines 34	12	N
0745	B	thru 37)	12	N
0750	39A	Subtotal (Subtract Line 38	12	N
0755	B	from line 33)	12	N

0760	40A	Exclusion for Certain Persons 60 And over or disabled.	12	N
0765	B		12	N
0770	41A	TOTAL (Add lines 38 and 40)	12	N
0775	B		12	N

Section C - Itemized Deductions

0780	43A	Total Itemized Deductions from Federal Schedule A.	12	N
0785	B		12	N
0790	44A	Foreign Taxes Paid	12	N
0795	B		12	N
0800	45A	Charitable Mileage Deduction.	12	N
0805	B		12	N
0810		RESERVED --NO ENTRY SPACES		
0815				
0820	46A	SUBTOTAL (Add Lines 43 thru 45)	12	N
0825	B		12	N
0830	47aA	State Income Tax Included on Line 43.	12	N
0835	B		12	N
0840	47bA	Land and Historic Charitable Contribution	12	N
0845	B		12	N
0850	48A	TOTAL (Line 46 minus Line 47a and 47b)	12	N
0855	B		12	N
0860 to 0925		RESERVED -- NO ENTRY SPACES		
		Record Terminus Character	1	Value "#"

**DELAWARE FORM 200-02
PAGE 1**

0350	37	Delaware adjusted gross income	12	N
0355	38	Standard or itemized deduction	12	N
0360	39	Additional standard deduction	12	N
0365	40	Total deductions	12	N
0370	41	Taxable income	12	N
0375	42	Line 30 A	12	N
0380		Line 30 B	12	N
0385		Tax Liability from Tax Rate Table / Schedule	12	N
0390	42	Net Tax Liability	12	N
0395		RESERVED -- NO ENTRY SPACES		
0400	43a	Exemption amount	12	N
0405	B	Over 60 amount	12	N
0410	44	Tax imposed by other state	12	N
0415	45	Other Non-refundable Credits	12	N
0420	46	Total non-refundable credits	12	N
0425	47	Balance	12	N
0430	48	Delaware tax withheld	12	N
0435	49	Estimated tax paid	12	N
0440	50	S corporation payments and Refundable Business Credits	12	N
0445	51	Real Estate Estimated	12	N

		Payments		
0450	52	Total refundable credits	12	N
0455	53	Balance due	12	N
0460	54	Overpayment	12	N
0465 - 0520		RESERVED FOR FUTURE USE - SPACES		
0525	55	Total contributions	12	N
0530 - 0540		RESERVED FOR FUTURE USE - SPACES		
0545	56	Amount of refund to be applied to next year estimated tax	12	N
0550	57	Penalty and Interest Due	12	N
0555	58	Net balance due	12	N
0560	59	Net refund	12	N

**DELAWARE FORM 200-02
PAGE 2**

SECTION A - INCOME AND ADJUSTMENTS FROM FEDERAL RETURN

0565	1 C1	Wages, Salaries, Tips, etc.	12	N
0570	C2		12	N
0575	2 C1	Interest.	12	N
0580	C2		12	N
0585	3 C1	Dividends.	12	N
0590	C2		12	N
0595	4 C1	Refunds of State and Local Income Taxes.	12	N
0600	C2		12	N
0605	5 C1	Alimony Received.	12	N
0610	C2		12	N

0615	6 C1	Business Income or Loss.	12	N
0620	C2		12	N
0625	7aC1	Capital Gain or Loss	12	N
0630	C2		12	N
0635	7bC1	Other Gains or Losses	12	N
0640	C2		12	N
0645	8 C1	IRA Distributions	12	N
0650	C2		12	N
0655	9 C1	Taxable Pensions and Annuities	12	N
0660	C2		12	N
0665	10 C1	Rents, Royalties, Partnerships, Estates, Trusts, etc.	12	N
0670	C2		12	N
0675	11 C1	Farm Income or Loss	12	N
0680	C2		12	N
0685	12 C1	Unemployment Compensation Insurance	12	N
0690	C2		12	N
0695	13 C1	Taxable Social Security Benefits	12	N
0700	C2		12	N
0705	14 C1	Other Income	12	N
0710	C2		12	N
0715	15 C1	Total Income	12	N
0720	C2		12	N
0725	16 C1	Total Federal Adjustments	12	N
0730	C2		12	N
0735	17 C1	Federal Adjusted Gross Income	12	N
0740	C2		12	N

SECTION B - DELAWARE MODIFICATIONS AND ADJUSTMENTS - ADDITIONS

0745	18 C1	Interest received on obligations of any state other than Delaware.	12	N
0750	C2		12	N

0755	19 C1	Fiduciary Adjustment - Oil Depletion.	12	N
0760	C2		12	N
0765	20 C1	Total	12	N
0770	C2		12	N
0775	21 C1	Add Lines 17 and 20.	12	N
0780	C2		12	N

SECTION C - DELAWARE MODIFICATIONS AND ADJUSTMENTS - SUBTRACTIONS

0785	22 C1	Interest Received on U. S. Obligations.	12	N
0790	C2		12	N
0795	23 C1	Pension Exclusion.	12	N
0800	C2		12	N
0805	24 C1	Delaware State Tax Refund, Delaware Lottery.	12	N
0810	C2		12	N
0815	25 C1	Fiduciary, Jobs Credit, Delaware NOL Carry forward.	12	N
0820	C2		12	N
0825	26 C1	Taxable Social Security Benefits / Railroad Retirement Benefits.	12	N
0830	C2		12	N
0835	27 C1	Total.	12	N
0840	C2		12	N
0845	28 C1	Line 21 minus Line 27.	12	N
0850	C2		12	N
0855	29 C1	Exclusion for Certain Persons 60 and Over or Disabled.	12	N
0860	C2		12	N
0865	30A	Line 28 minus Line 29, Column 2	12	N
0870	30B	Line 28 minus Line 29, Column 1	12	N

SECTION D - ITEMIZED DEDUCTIONS

0875	31	Total Itemized Deductions.	12	N
------	----	----------------------------	----	---

0880	32	Foreign Taxes Paid	12	N
0885	33	Charitable Mileage Deduction.	12	N
0890	34	Total.	12	N
0895	35a	State Income Tax Included in Line 31.	12	N
0900	35b	Land and Historic Charitable Contribution	12	N
0905	36	Line 34 minus Lines 35a and 35b.	12	N
910 to		RESERVED - NO ENTRY SPACES		
925				
		Record Terminus Character	1	Value "#"

DELAWARE FORM 200-03 EZ

0350	1	Federal Adjusted Gross Income	12	N
0360	2	Pension Exclusion	12	N
0370	3	Delaware Adjusted Gross Income	12	N
0380	4	Standard Deduction	12	N
0390	5	Additional Standard Deduction	12	N
0400	6	Add lines 4 and 5	12	N
0410	7	Taxable Income (Line 3 minus line 6)	12	N
0420	8	Tax Liability From Tax Rate Table or Schedule	12	N
0430	9a	Exemption Credit Amount	12	N
0440	9b	Over 60 Credit Amount	12	N
0445	10	Tax Imposed by Another State	12	N
0450	11	Earned Income Credit	12	N
0455	12	Total Non-refundable Credit	12	N
0460	13	BALANCE	12	N
0470	14	Delaware Tax Withheld	12	N
0480	15	Estimated Tax Paid	12	N
0490	16	Total Refundable Credits	12	N
0500	17	Balance Due	12	N
0510	18	Overpayment	12	N
0515 to 0615		RESERVED FOR FUTURE USE		

0620	19	Total Contributions	12	N
0630	20	Amount of refund to be applied to next year estimated tax	12	N
0640	21	Penalty and Interest	12	N
0650	22	Net Balance Due	12	N
0660	23	Net Refund	12	N
0665 to 0925		RESERVED - NO ENTRY SPACES		
		Record Terminus Character	1	Value "#"

PART 2: UNFORMATTED RECORDS

HEADER SECTION

		Byte count	4	"4861" for fixed; "nnnn" for Variable
		Start of record sentinel	4	value ****
0000		Record ID Type	6	value "ST "
0001		Form number	6	value "0002 "
0002		Page number	5	value "PG01 "
0003		Taxpayer Identification Number	9	N (Primary SSN)
0004		Filler	1	Blank
0005		Form/Schedule Number	7	value "0000001" to "0000025"
0010		State code	2	value "DE"
0011		City code	2	Blank
0020		Declaration control number	14	N
		a. First two positions	2	value "00"
		b. EFIN of originator	6	N
		c. Batch Number	3	N (000 - 999)
		d. Serial number	2	N (00 - 99)
		e. Year digit	1	value "2"

**DE Schedule I Credit for Income Taxes Paid to Another State
(If necessary)**

		Byte count	4	"nnnn" for Variable
		Start of record sentinel	4	value !!!!
0000		Record ID Type	6	value "DE "
0001		Form number	6	value "SCH1 "
0002		Page number	5	value "PG01 "
0003		Taxpayer Identification Number	9	N (Primary SSN)
0004		Filler	1	Blank
0005		Form/Schedule Number	7	value "0000001"

Credits Paid to Other States

0050	1	State	2	A
0055	1 Col A	Other State Tax Paid by Spouse, if applicable	12	N
0060	1 Col B	Other State Tax Paid by Primary	12	N
0070	2	State	2	A
0075	2 Col A	Other State Tax Paid by Spouse, if applicable	12	N
0080	2 Col B	Other State Tax Paid by Primary	12	N
0090	3	State	2	A
0095	3 Col A	Other State Tax Paid by Spouse, if applicable	12	N
0100	3 Col B	Other State Tax Paid by Primary	12	N
0110	4	State	2	A
0115	4 Col A	Other State Tax Paid by Spouse, if applicable	12	N
0120	4 Col B	Other State Tax Paid by Primary	12	N
0130	5	State	2	A
0135	5 Col A	Other State Tax Paid by Spouse, if applicable	12	N
0140	5 Col B	Other State Tax Paid by Primary	12	N
0145	6 Col A	Total Other State Tax Paid by Spouse	12	N
0150	6 Col B	Total Other State Tax Paid by Primary	12	N
		Record Terminus Character	1	Value "\$"

**DE Schedule II Earned Income Tax Credit
(If necessary)**

		Byte count	4	"nnnn" for Variable
		Start of record sentinel	4	value !!!!
0000		Record ID Type	6	value "DE "
0001		Form number	6	value "SCH2 "
0002		Page number	5	value "PG01 "
0003		Taxpayer Identification Number	9	N (Primary SSN)
0004		Filler	1	Blank
0005		Form/Schedule Number	7	value "0000001"

Earned Income Credit

0050	7	Child #1 First and Last Name	32	A
0055	8	Child #1 SSN	9	N
0060	9	Child #1 Year of Birth	4	N
0062	10	Child #1 Under 24, A Student and Younger than Taxpayer or Spouse	1	"Y" if True, "N" if False, blank if child is not used.
0065	11	Child #1 Permanently and Totally Disabled during tax year.	1	"Y" if True, "N" if False, blank if child is not used.
0070	7	Child #2 First and Last Name	32	A
0075	8	Child #2 SSN	9	N
0080	9	Child #2 Year of Birth	4	N
0082	10	Child #2 Under 24, A Student and Younger than Taxpayer or Spouse	1	"Y" if True, "N" if False, blank if child is not used.
0085	11	Child #2 Permanently and Totally Disabled during tax year.	1	"Y" if True, "N" if False, blank if child is not used.
0090	7	Child #3 First and Last Name	32	A
0095	8	Child #3 SSN	9	N
0100	9	Child #3 Year of Birth	4	N
0102	10	Child #3 Under 24, A Student and Younger than Taxpayer or Spouse	1	"Y" if True, "N" if False, blank if child is not used.
0105	11	Child #3 Permanently and Totally Disabled during tax year.	1	"Y" if True, "N" if False, blank if child is not used.
0110	12	Delaware State Income Tax	12	N

		from the DE 200.		
0120	13	Federal Earned Income Credit	12	N
0130		RESERVED FOR FUTURE USE		
0140	15	Multiply line 13 by line 14.	12	N
0150	16	Smaller of Line 12 or Line 15.	12	N
		Record Terminus Character	1	Value "\$"

**DE Schedule III Contributions to Special Funds
(If necessary)**

		Byte count	4	"nnnn" for Variable
		Start of record sentinel	4	value !!!!
0000		Record ID Type	6	value "DE "
0001		Form number	6	value "SCH3 "
0002		Page number	5	value "PG01 "
0003		Taxpayer Identification Number	9	N (Primary SSN)
0004		Filler	1	Blank
0005		Form/Schedule Number	7	value "0000001"

**CONTRIBUTION to SPECIAL FUNDS
Resident Schedule III Line 17
Non-Resident Schedule III Line 7**

0050	a	Contribution to Non-game Wildlife	12	N
0060	b	Contribution to U. S. Olympics	12	N
0070	c	Contribution to Emergency Housing	12	N
0080		RESERVED FOR FUTURE USE	12	N
0090	d	Contribution to Breast Cancer Education	12	N
0100	e	Contribution to Organ Donation	12	N
0110	f	Contribution to Diabetes Education	12	N
0120	g	Contribution to Veteran's Home	12	N
0130	h	Contribution to DE National Guard	12	N
0140	i	Contribution to Juvenile Diabetes Fund	12	N
0150	j	Contribution to Multiple Sclerosis Fund	12	N
0160	k	Contribution to Ovarian Cancer	12	N
0170	l	Contribution to 21 st Century Fund for Children	12	N
0175	m	Contribution to White Clay Creek	12	N
0180		Total Contributions	12	N
		Record Terminus Character	1	Value "\$"

**DE 2210 Underpayment of Estimated Taxes
(if present in return)
Page 1**

		Byte count	4	"nnnn" for Variable
		Start of record sentinel	4	value !!!!
0000		Record ID Type	6	value "DE "
0001		Form number	6	value "2210 "
0002		Page number	5	value "PG01 "
0003		Taxpayer Identification Number	9	N (Primary SSN)
0004		Filler	1	Blank
0005		Form/Schedule Number	7	value "0000001"

Part 1 - Required Annual Payment

0050	A	90% of Current Year Delaware Return Balance before Refundable Credits	12	N
0055	B	100% or 110% of Prior Year Delaware Return	12	N
0060	C	Smaller of line A or B	12	N
0065	D	DE Withholding or S-Corp payments	12	N
0070	E	Subtract line D from line C	12	N

Part 2 - Short Method

0075	F	Amount of Estimated Tax Payments	12	N
0080	G	DE Withholding and S Corp payments	12	N
0085	H	Add lines F and G	12	N
0090	I	Total Underpayment	12	N
0095	J	Multiply line I by 12%	12	N
0100	K	Amount of line I by prior to return due date	12	N
0105	L	Estimated Penalty	12	N

Part 4 – Computing the Over/Under payment

0110	28.1	Amount from Part 3, line 27	12	N
------	------	-----------------------------	----	---

0111	28.2		12	N
0112	28.3		12	N
0113	28.4		12	N
0115	29.1	Amount of Estimated Taxes Paid	12	N
0116	29.2		12	N
0117	29.3		12	N
0118	29.4		12	N
0120	30.1	Amount of DE Withholding and S Corp Payments	12	N
0121	30.2		12	N
0122	30.3		12	N
0123	30.4		12	N
0125	31.1	Add lines 29 and 30	12	N
0126	31.2		12	N
0127	31.3		12	N
0128	31.4		12	N
0131	32.2	Amount from line 38 of the previous column	12	N
0132	32.3		12	N
0133	32.4		12	N
0136	33.2	Add lines 31 and 32	12	N
0137	33.3		12	N
0138	33.4		12	N
0141	34.2	Sum of lines 36 and 37 of the previous column	12	N
0142	34.3		12	N
0143	34.4		12	N
0145	35.1	Subtract line 34 from line 33	12	N
0146	35.2		12	N
0147	35.3		12	N
0148	35.4		12	N
0151	36.2	If line 35 equals 0, subtract line 33 from line 34	12	N
0152	36.3		12	N
0155	37.1	Underpayment	12	N
0156	37.2		12	N
0157	37.3		12	N
0158	31.4		12	N
0160	38.1	Overpayment	12	N
0161	38.2		12	N
0162	38.3		12	N
0163	38.4		12	N

Part 5 – Computing the Penalty

0170	40.1	Number of days from date on line 39 to payment	3	N
0171	40.2		3	N
0172	40.3		3	N
0173	40.4		3	N
0175	41.1	Multiply line 40 by 0.05%	12	N
0176	41.2		12	N
0177	41.3		12	N
0178	41.4		12	N
0180	42.1	Multiply line line 37 by line 41. Penalty for Period	12	N
0181	42.2		12	N
0182	42.3		12	N
0183	42.4		12	N
0190	43	Total Penalty	12	N
		Record Terminus Character	1	Value "\$"

**DE 2210 Underpayment of Estimated Taxes
(if present in return)
Page 2**

		Byte count	4	"nnnn" for Variable
		Start of record sentinel	4	value !!!!
0000		Record ID Type	6	value "DE "
0001		Form number	6	value "2210 "
0002		Page number	5	value "PG02 "
0003		Taxpayer Identification Number	9	N (Primary SSN)
0004		Filler	1	Blank
0005		Form/Schedule Number	7	value "0000001"

Part 3 – Annualized Installment Method

0050	1	Non-Resident Indicator	1	"X" or blank
0060	2.1	Delaware AGI	12	N
0061	2.2		12	N
0062	2.3		12	N
0063	2.4		12	N
0070	4.1	Annualized AGI	12	N
0071	4.2		12	N
0072	4.3		12	N
0073	4.4		12	N
0075	5.1	Delaware Itemized Deductions	12	N
0076	5.2		12	N
0077	5.3		12	N
0078	5.4		12	N
0085	7.1	Annualized Itemized Deductions	12	N
0086	7.2		12	N
0087	7.3		12	N
0088	7.4		12	N
0090	8.1	Total Delaware Standard Deduction	12	N
0091	8.2		12	N
0092	8.3		12	N
0093	8.4		12	N
0095	9.1	Delaware Deductions	12	N
0096	9.2		12	N
0097	9.3		12	N
0098	9.4		12	N

0100	10.1	Delaware Taxable Income	12	N
0101	10.2		12	N
0102	10.3		12	N
0103	10.4		12	N
0105	11.1	Tax Liability	12	N
0106	11.2		12	N
0107	11.3		12	N
0108	11.4		12	N
0110	12.1	Tax on Lump Sum	12	N
0111	12.2		12	N
0112	12.3		12	N
0113	12.4		12	N
0115	13.1	Total Tax	12	N
0116	13.2		12	N
0117	13.3		12	N
0118	13.4		12	N
0120	14.1	Non-Resident Filers only. Multiply line 13 by the proration percentage on line 42 on your tax return.	12	N
0121	14.2		12	N
0122	14.3		12	N
0123	14.4		12	N
0125	15.1	Total Personal Credit Amount	12	N
0126	15.2		12	N
0127	15.3		12	N
0128	15.4		12	N
0130	16.1	Non-Resident Filers only. Multiply line 15 by the proration percentage on line 42 on your tax return.	12	N
0131	16.2		12	N
0132	16.3		12	N
0133	16.4		12	N
0135	17.1	Other Non-Refundable Credits	12	N
0136	17.2		12	N
0137	17.3		12	N
0138	17.4		12	N
0140	18.1	Tax Amount Due	12	N
0141	18.2		12	N
0142	18.3		12	N
0143	18.4		12	N
0150	20.1	Multiply line 18 by line 19.	12	N
0151	20.2		12	N
0152	20.3		12	N
0153	20.4		12	N

0156	21.2	Sum of previous columns line 27	12	N
0157	21.3		12	N
0158	21.4		12	N
0160	22.1	Subtract line 21 from line 20	12	N
0161	22.2		12	N
0162	22.3		12	N
0163	22.4		12	N
0165	23.1	$\frac{1}{4}$ of Part 1, line C	12	N
0166	23.2		12	N
0167	23.3		12	N
0168	23.4		12	N
0171	24.2	Sum of previous columns line 26	12	N
0172	24.3		12	N
0173	24.4		12	N
0175	25.1	Add lines 23 and 24	12	N
0176	25.2		12	N
0177	25.3		12	N
0178	25.4		12	N
0180	26.1	Subtract line 22 from line 25	12	N
0181	26.2		12	N
0182	26.3		12	N
0185	27.1	Smaller of line 22 or line 25	12	N
0186	27.2		12	N
0187	27.3		12	N
0188	27.4		12	N
		Record Terminus Character	1	Value "\$"

**DE Schedule W Apportionment Worksheet
(if present in return)
Page 1**

		Byte count	4	"nnnn" for Variable
		Start of record sentinel	4	value !!!!
0000		Record ID Type	6	value "DE "
0001		Form number	6	value "W "
0002		Page number	5	value "PG01 "
0003		Taxpayer Identification Number	9	N (Primary SSN)
0004		Filler	1	Blank
0005		Form/Schedule Number	7	value "0000001"

Worksheet Calculations

0050	1	Wages, Salaries, Tips, etc	12	N
0060	2	Total Days Employed by the Employer	3	N
0070	3a	Saturdays and Sundays	3	N
0080	3b	Holidays	3	N
0090	3c	Sick Leave	3	N
0100	3d	Vacation	3	N
0110	3e	Other Non-Working Days	3	N
0120	3f	Total Non-Working Days	3	N
0130	4	Total Days Worked in Year	3	N
0140	5	Total Days Worked Outside Delaware	3	N
0150	6	Total Days Worked in Delaware	3	N
0160	7	Delaware Sourced Income	12	N
		Record Terminus Character	1	Value "\$"

**DE Schedule W Days Worked Outside Delaware
(if present in return)
Page 2**

		Byte count	4	"nnnn" for Variable
		Start of record sentinel	4	value !!!!
0000		Record ID Type	6	value "DE "
0001		Form number	6	value "W "
0002		Page number	5	value "PG02 "
0003		Taxpayer Identification Number	9	N (Primary SSN)
0004		Filler	1	Blank
0005		Form/Schedule Number	7	value "0000001" to "0000012"

Days Worked Outside Delaware

0050		Date #1	8	YYYYMMDD
0055		Location	35	AN
0057		Purpose	35	AN
0060		Date #2	8	YYYYMMDD
0065		Location	35	AN
0067		Purpose	35	AN
0070		Date #3	8	YYYYMMDD
0075		Location	35	AN
0077		Purpose	35	AN
0080		Date #4	8	YYYYMMDD
0085		Location	35	AN
0087		Purpose	35	AN
0090		Date #5	8	YYYYMMDD
0095		Location	35	AN
0097		Purpose	35	AN
0100		Date #6	8	YYYYMMDD
0105		Location	35	AN
0107		Purpose	35	AN
0110		Date #7	8	YYYYMMDD
0115		Location	35	AN
0117		Purpose	35	AN
0120		Date #8	8	YYYYMMDD
0125		Location	35	AN
0127		Purpose	35	AN
0130		Date #9	8	YYYYMMDD
0135		Location	35	AN
0137		Purpose	35	AN

0140		Date #10	8	YYYYMMDD
0145		Location	35	AN
0147		Purpose	35	AN
0150		Date #11	8	YYYYMMDD
0155		Location	35	AN
0157		Purpose	35	AN
0160		Date #12	8	YYYYMMDD
0165		Location	35	AN
0167		Purpose	35	AN
0170		Date #13	8	YYYYMMDD
0175		Location	35	AN
0177		Purpose	35	AN
0180		Date #14	8	YYYYMMDD
0185		Location	35	AN
0187		Purpose	35	AN
0190		Date #15	8	YYYYMMDD
0195		Location	35	AN
0197		Purpose	35	AN
0200		Date #16	8	YYYYMMDD
0205		Location	35	AN
0207		Purpose	35	AN
0210		Date #17	8	YYYYMMDD
0215		Location	35	AN
0217		Purpose	35	AN
0220		Date #18	8	YYYYMMDD
0225		Location	35	AN
0227		Purpose	35	AN
0230		Date #19	8	YYYYMMDD
0235		Location	35	AN
0237		Purpose	35	AN
0240		Date #20	8	YYYYMMDD
0245		Location	35	AN
0247		Purpose	35	AN
0250		Date #21	8	YYYYMMDD
0255		Location	35	AN
0257		Purpose	35	AN
0260		Date #22	8	YYYYMMDD
0265		Location	35	AN
0267		Purpose	35	AN
0270		Date #23	8	YYYYMMDD
0275		Location	35	AN
0277		Purpose	35	AN
0280		Date #24	8	YYYYMMDD
0285		Location	35	AN
0287		Purpose	35	AN

0290		Date #25	8	YYYYMMDD
0295		Location	35	AN
0297		Purpose	35	AN
0300		Date #26	8	YYYYMMDD
0305		Location	35	AN
0307		Purpose	35	AN
0310		Date #27	8	YYYYMMDD
0315		Location	35	AN
0317		Purpose	35	AN
0320		Date #28	8	YYYYMMDD
0325		Location	35	AN
0327		Purpose	35	AN
0330		Date #29	8	YYYYMMDD
0335		Location	35	AN
0337		Purpose	35	AN
		Record Terminus Character	1	Value "\$"

The above listed Delaware Forms/Schedules will be present in the unformatted record if they are required for processing of the return. Multiple copies of Delaware Schedule W page 2 are possible. The Delaware Forms/Schedules should precede the federal return information. The complete federal return, in variable format, will be in the unformatted records. If the federal return is too long to fit in a single unformatted record, use additional records, but not more than nine. Do not split a form between two unformatted records. Follow the conventions and structures in IRS Publication 1346.

If you transmit returns to the IRS in fixed-field format, then insert the variable format federal return within fixed-length unformatted records.

For purposes of inclusion in an unformatted record, "the complete federal return" must include the tax return record identification for page one (and for page two, when one is present in the return) and schedule or form record identification, but not the TRANA, TRANB, or RECAP record. The SUMMARY record is optional in an unformatted record.

PUNCTUATION

Only punctuation and symbols that are allowed in the federal return are allowed in the state portion of a return. Quotation marks have been used in these layouts for clarity in describing values (e.g. "X" or blank). Quotation marks must not be used in the electronic return transmitted to the Division of Revenue.

GENERIC RECORD DATA FIELD IDENTIFIERS

State-unique field identifiers in the Generic Record, such as 305.a, 305.b, etc are used only for clarity when an IRS field can consist of more than one element of information or, when the state field is shorter than the total length of the associated federal field. Such sub-field identifiers must not be used in the Generic Record. When transmitted in variable format, data fields must adhere to IRS standards, and if transmitted in fixed-field format, must follow IRS fixed-field length specifications as well.

***DELAWARE
TAX TABLE
AND
TAX SCHEDULE***

2011 STATE INCOME TAX TABLE
BASED ON TABLE INCOME FOR PERSONS WITH
TAXABLE INCOMES OF LESS THAN \$60,000

At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due
0	1,000	0	5,850	5,900	100	9,800	9,850	254	13,750	13,800	442	17,700	17,750	632
1,000	2,000	0	5,900	5,950	102	9,850	9,900	256	13,800	13,850	445	17,750	17,800	634
2,000			5,950	6,000	104	9,900	9,950	258	13,850	13,900	447	17,800	17,850	637
2,000	2,050	1	6,000			9,950	10,000	260	13,900	13,950	449	17,850	17,900	639
2,050	2,100	2	6,000	6,050	106	10,000			13,950	14,000	452	17,900	17,950	641
2,100	2,150	3	6,050	6,100	108	10,000	10,050	262	14,000			17,950	18,000	644
2,150	2,200	4	6,100	6,150	110	10,050	10,100	265	14,000	14,050	454	18,000		
2,200	2,250	5	6,150	6,200	112	10,100	10,150	267	14,050	14,100	457	18,000	18,050	646
2,250	2,300	6	6,200	6,250	114	10,150	10,200	269	14,100	14,150	459	18,050	18,100	649
2,300	2,350	7	6,250	6,300	116	10,200	10,250	272	14,150	14,200	461	18,100	18,150	651
2,350	2,400	8	6,300	6,350	118	10,250	10,300	274	14,200	14,250	464	18,150	18,200	653
2,400	2,450	9	6,350	6,400	120	10,300	10,350	277	14,250	14,300	466	18,200	18,250	656
2,450	2,500	10	6,400	6,450	122	10,350	10,400	279	14,300	14,350	469	18,250	18,300	658
2,500	2,550	12	6,450	6,500	124	10,400	10,450	281	14,350	14,400	471	18,300	18,350	661
2,550	2,600	13	6,500	6,550	125	10,450	10,500	284	14,400	14,450	473	18,350	18,400	663
2,600	2,650	14	6,550	6,600	127	10,500	10,550	286	14,450	14,500	476	18,400	18,450	665
2,650	2,700	15	6,600	6,650	129	10,550	10,600	289	14,500	14,550	478	18,450	18,500	668
2,700	2,750	16	6,650	6,700	131	10,600	10,650	291	14,550	14,600	481	18,500	18,550	670
2,750	2,800	17	6,700	6,750	133	10,650	10,700	293	14,600	14,650	483	18,550	18,600	673
2,800	2,850	18	6,750	6,800	135	10,700	10,750	296	14,650	14,700	485	18,600	18,650	675
2,850	2,900	19	6,800	6,850	137	10,750	10,800	298	14,700	14,750	488	18,650	18,700	677
2,900	2,950	20	6,850	6,900	139	10,800	10,850	301	14,750	14,800	490	18,700	18,750	680
2,950	3,000	21	6,900	6,950	141	10,850	10,900	303	14,800	14,850	493	18,750	18,800	682
3,000			6,950	7,000	143	10,900	10,950	305	14,850	14,900	495	18,800	18,850	685
3,000	3,050	23	7,000			10,950	11,000	308	14,900	14,950	497	18,850	18,900	687
3,050	3,100	24	7,000	7,050	145	11,000			14,950	15,000	500	18,900	18,950	689
3,100	3,150	25	7,050	7,100	147	11,000	11,050	310	15,000			18,950	19,000	692
3,150	3,200	26	7,100	7,150	149	11,050	11,100	313	15,000	15,050	502	19,000		
3,200	3,250	27	7,150	7,200	151	11,100	11,150	315	15,050	15,100	505	19,000	19,050	694
3,250	3,300	28	7,200	7,250	153	11,150	11,200	317	15,100	15,150	507	19,050	19,100	697
3,300	3,350	29	7,250	7,300	155	11,200	11,250	320	15,150	15,200	509	19,100	19,150	699
3,350	3,400	30	7,300	7,350	157	11,250	11,300	322	15,200	15,250	512	19,150	19,200	701
3,400	3,450	31	7,350	7,400	159	11,300	11,350	325	15,250	15,300	514	19,200	19,250	704
3,450	3,500	32	7,400	7,450	161	11,350	11,400	327	15,300	15,350	517	19,250	19,300	706
3,500	3,550	34	7,450	7,500	163	11,400	11,450	329	15,350	15,400	519	19,300	19,350	709
3,550	3,600	35	7,500	7,550	164	11,450	11,500	332	15,400	15,450	521	19,350	19,400	711
3,600	3,650	36	7,550	7,600	166	11,500	11,550	334	15,450	15,500	524	19,400	19,450	713
3,650	3,700	37	7,600	7,650	168	11,550	11,600	337	15,500	15,550	526	19,450	19,500	716
3,700	3,750	38	7,650	7,700	170	11,600	11,650	339	15,550	15,600	529	19,500	19,550	718
3,750	3,800	39	7,700	7,750	172	11,650	11,700	341	15,600	15,650	531	19,550	19,600	721
3,800	3,850	40	7,750	7,800	174	11,700	11,750	344	15,650	15,700	533	19,600	19,650	723
3,850	3,900	41	7,800	7,850	176	11,750	11,800	346	15,700	15,750	536	19,650	19,700	725
3,900	3,950	42	7,850	7,900	178	11,800	11,850	349	15,750	15,800	538	19,700	19,750	728
3,950	4,000	43	7,900	7,950	180	11,850	11,900	351	15,800	15,850	541	19,750	19,800	730
4,000			7,950	8,000	182	11,900	11,950	353	15,850	15,900	543	19,800	19,850	733
4,000	4,050	45	8,000			11,950	12,000	356	15,900	15,950	545	19,850	19,900	735
4,050	4,100	46	8,000	8,050	184	12,000			15,950	16,000	548	19,900	19,950	737
4,100	4,150	47	8,050	8,100	186	12,000	12,050	358	16,000			19,950	20,000	740
4,150	4,200	48	8,100	8,150	188	12,050	12,100	361	16,000	16,050	550	20,000		
4,200	4,250	49	8,150	8,200	190	12,100	12,150	363	16,050	16,100	553	20,000	20,050	742
4,250	4,300	50	8,200	8,250	192	12,150	12,200	365	16,100	16,150	555	20,050	20,100	745
4,300	4,350	51	8,250	8,300	194	12,200	12,250	368	16,150	16,200	557	20,100	20,150	748
4,350	4,400	52	8,300	8,350	196	12,250	12,300	370	16,200	16,250	560	20,150	20,200	750
4,400	4,450	53	8,350	8,400	198	12,300	12,350	373	16,250	16,300	562	20,200	20,250	753
4,450	4,500	54	8,400	8,450	200	12,350	12,400	375	16,300	16,350	565	20,250	20,300	755
4,500	4,550	56	8,450	8,500	202	12,400	12,450	377	16,350	16,400	567	20,300	20,350	758
4,550	4,600	57	8,500	8,550	203	12,450	12,500	380	16,400	16,450	569	20,350	20,400	761
4,600	4,650	58	8,550	8,600	205	12,500	12,550	382	16,450	16,500	572	20,400	20,450	763
4,650	4,700	59	8,600	8,650	207	12,550	12,600	385	16,500	16,550	574	20,450	20,500	766
4,700	4,750	60	8,650	8,700	209	12,600	12,650	387	16,550	16,600	577	20,500	20,550	768
4,750	4,800	61	8,700	8,750	211	12,650	12,700	389	16,600	16,650	579	20,550	20,600	771
4,800	4,850	62	8,750	8,800	213	12,700	12,750	392	16,650	16,700	581	20,600	20,650	774
4,850	4,900	63	8,800	8,850	215	12,750	12,800	394	16,700	16,750	584	20,650	20,700	776
4,900	4,950	64	8,850	8,900	217	12,800	12,850	397	16,750	16,800	586	20,700	20,750	779
4,950	5,000	65	8,900	8,950	219	12,850	12,900	399	16,800	16,850	589	20,750	20,800	781
5,000			8,950	9,000	221	12,900	12,950	401	16,850	16,900	591	20,800	20,850	784
5,000	5,050	67	9,000			12,950	13,000	404	16,900	16,950	593	20,850	20,900	787
5,050	5,100	69	9,000	9,050	223	13,000			16,950	17,000	596	20,900	20,950	789
5,100	5,150	71	9,050	9,100	225	13,000	13,050	406	17,000			20,950	21,000	792
5,150	5,200	73	9,100	9,150	227	13,050	13,100	409	17,000	17,050	598	21,000		
5,200	5,250	75	9,150	9,200	229	13,100	13,150	411	17,050	17,100	601	21,000	21,050	794
5,250	5,300	77	9,200	9,250	231	13,150	13,200	413	17,100	17,150	603	21,050	21,100	797
5,300	5,350	79	9,250	9,300	233	13,200	13,250	416	17,150	17,200	605	21,100	21,150	800
5,350	5,400	81	9,300	9,350	235	13,250	13,300	418	17,200	17,250	608	21,150	21,200	802
5,400	5,450	83	9,350											

2011 STATE INCOME TAX TABLE

At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due
21,650	21,700	828	25,700	25,750	1,041	29,750	29,800	1,266	33,850	33,900	1,494	37,950	38,000	1,721
21,700	21,750	831	25,750	25,800	1,044	29,800	29,850	1,269	33,900	33,950	1,496	38,000		
21,750	21,800	833	25,800	25,850	1,047	29,850	29,900	1,272	33,950	34,000	1,499	38,000	38,050	1,724
21,800	21,850	836	25,850	25,900	1,050	29,900	29,950	1,274	34,000			38,050	38,100	1,727
21,850	21,900	839	25,900	25,950	1,052	29,950	30,000	1,277	34,000	34,050	1,502	38,100	38,150	1,729
21,900	21,950	841	25,950	26,000	1,055	30,000			34,050	34,100	1,505	38,150	38,200	1,732
21,950	22,000	844	26,000			30,000	30,050	1,280	34,100	34,150	1,507	38,200	38,250	1,735
22,000			26,000	26,050	1,058	30,050	30,100	1,283	34,150	34,200	1,510	38,250	38,300	1,738
22,000	22,050	846	26,050	26,100	1,061	30,100	30,150	1,285	34,200	34,250	1,513	38,300	38,350	1,741
22,050	22,100	849	26,100	26,150	1,063	30,150	30,200	1,288	34,250	34,300	1,516	38,350	38,400	1,743
22,100	22,150	852	26,150	26,200	1,066	30,200	30,250	1,291	34,300	34,350	1,519	38,400	38,450	1,746
22,150	22,200	854	26,200	26,250	1,069	30,250	30,300	1,294	34,350	34,400	1,521	38,450	38,500	1,749
22,200	22,250	857	26,250	26,300	1,072	30,300	30,350	1,297	34,400	34,450	1,524	38,500	38,550	1,752
22,250	22,300	859	26,300	26,350	1,075	30,350	30,400	1,299	34,450	34,500	1,527	38,550	38,600	1,754
22,300	22,350	862	26,350	26,400	1,077	30,400	30,450	1,302	34,500	34,550	1,530	38,600	38,650	1,757
22,350	22,400	865	26,400	26,450	1,080	30,450	30,500	1,305	34,550	34,600	1,532	38,650	38,700	1,760
22,400	22,450	867	26,450	26,500	1,083	30,500	30,550	1,308	34,600	34,650	1,535	38,700	38,750	1,763
22,450	22,500	870	26,500	26,550	1,086	30,550	30,600	1,310	34,650	34,700	1,538	38,750	38,800	1,766
22,500	22,550	872	26,550	26,600	1,088	30,600	30,650	1,313	34,700	34,750	1,541	38,800	38,850	1,768
22,550	22,600	875	26,600	26,650	1,091	30,650	30,700	1,316	34,750	34,800	1,544	38,850	38,900	1,771
22,600	22,650	878	26,650	26,700	1,094	30,700	30,750	1,319	34,800	34,850	1,546	38,900	38,950	1,774
22,650	22,700	880	26,700	26,750	1,097	30,750	30,800	1,322	34,850	34,900	1,549	38,950	39,000	1,777
22,700	22,750	883	26,750	26,800	1,100	30,800	30,850	1,324	34,900	34,950	1,552	39,000		
22,750	22,800	885	26,800	26,850	1,102	30,850	30,900	1,327	34,950	35,000	1,555	39,000	39,050	1,779
22,800	22,850	888	26,850	26,900	1,105	30,900	30,950	1,330	35,000			39,050	39,100	1,782
22,850	22,900	891	26,900	26,950	1,108	30,950	31,000	1,333	35,000	35,050	1,557	39,100	39,150	1,785
22,900	22,950	893	26,950	27,000	1,111	31,000			35,050	35,100	1,560	39,150	39,200	1,788
22,950	23,000	896	27,000			31,000	31,050	1,335	35,100	35,150	1,563	39,200	39,250	1,790
23,000	23,050	898	27,000	27,050	1,113	31,050	31,100	1,338	35,150	35,200	1,566	39,250	39,300	1,793
23,050	23,100	901	27,050	27,100	1,116	31,100	31,150	1,341	35,200	35,250	1,568	39,300	39,350	1,796
23,100	23,150	904	27,100	27,150	1,119	31,150	31,200	1,344	35,250	35,300	1,571	39,350	39,400	1,799
23,150	23,200	906	27,150	27,200	1,122	31,200	31,250	1,346	35,300	35,350	1,574	39,400	39,450	1,802
23,200	23,250	909	27,200	27,250	1,124	31,250	31,300	1,349	35,350	35,400	1,577	39,450	39,500	1,804
23,250	23,300	911	27,250	27,300	1,127	31,300	31,350	1,352	35,400	35,450	1,580	39,500	39,550	1,807
23,300	23,350	914	27,300	27,350	1,130	31,350	31,400	1,355	35,450	35,500	1,582	39,550	39,600	1,810
23,350	23,400	917	27,350	27,400	1,133	31,400	31,450	1,358	35,500	35,550	1,585	39,600	39,650	1,813
23,400	23,450	919	27,400	27,450	1,136	31,450	31,500	1,360	35,550	35,600	1,588	39,650	39,700	1,815
23,450	23,500	922	27,450	27,500	1,138	31,500	31,550	1,363	35,600	35,650	1,591	39,700	39,750	1,818
23,500	23,550	924	27,500	27,550	1,141	31,550	31,600	1,366	35,650	35,700	1,593	39,750	39,800	1,821
23,550	23,600	927	27,550	27,600	1,144	31,600	31,650	1,369	35,700	35,750	1,596	39,800	39,850	1,824
23,600	23,650	930	27,600	27,650	1,147	31,650	31,700	1,371	35,750	35,800	1,599	39,850	39,900	1,827
23,650	23,700	932	27,650	27,700	1,149	31,700	31,750	1,374	35,800	35,850	1,602	39,900	39,950	1,829
23,700	23,750	935	27,700	27,750	1,152	31,750	31,800	1,377	35,850	35,900	1,605	39,950	40,000	1,832
23,750	23,800	937	27,750	27,800	1,155	31,800	31,850	1,380	35,900	35,950	1,607	40,000		
23,800	23,850	940	27,800	27,850	1,158	31,850	31,900	1,383	35,950	36,000	1,610	40,000	40,050	1,835
23,850	23,900	943	27,850	27,900	1,161	31,900	31,950	1,385	36,000			40,050	40,100	1,838
23,900	23,950	945	27,900	27,950	1,163	31,950	32,000	1,388	36,000	36,050	1,613	40,100	40,150	1,840
23,950	24,000	948	27,950	28,000	1,166	32,000			36,050	36,100	1,616	40,150	40,200	1,843
24,000			28,000	28,050	1,169	32,000	32,050	1,391	36,100	36,150	1,618	40,200	40,250	1,846
24,000	24,050	950	28,050	28,100	1,172	32,050	32,100	1,394	36,150	36,200	1,621	40,250	40,300	1,849
24,050	24,100	953	28,100	28,150	1,174	32,100	32,150	1,396	36,200	36,250	1,624	40,300	40,350	1,852
24,100	24,150	956	28,150	28,200	1,177	32,150	32,200	1,399	36,250	36,300	1,627	40,350	40,400	1,854
24,150	24,200	958	28,200	28,250	1,180	32,200	32,250	1,402	36,300	36,350	1,630	40,400	40,450	1,857
24,200	24,250	961	28,250	28,300	1,183	32,250	32,300	1,405	36,350	36,400	1,632	40,450	40,500	1,860
24,250	24,300	963	28,300	28,350	1,186	32,300	32,350	1,408	36,400	36,450	1,635	40,500	40,550	1,863
24,300	24,350	966	28,350	28,400	1,188	32,350	32,400	1,410	36,450	36,500	1,638	40,550	40,600	1,865
24,350	24,400	969	28,400	28,450	1,191	32,400	32,450	1,413	36,500	36,550	1,641	40,600	40,650	1,868
24,400	24,450	971	28,450	28,500	1,194	32,450	32,500	1,416	36,550	36,600	1,643	40,650	40,700	1,871
24,450	24,500	974	28,500	28,550	1,197	32,500	32,550	1,419	36,600	36,650	1,646	40,700	40,750	1,874
24,500	24,550	976	28,550	28,600	1,199	32,550	32,600	1,421	36,650	36,700	1,649	40,750	40,800	1,877
24,550	24,600	979	28,600	28,650	1,202	32,600	32,650	1,424	36,700	36,750	1,652	40,800	40,850	1,879
24,600	24,650	982	28,650	28,700	1,205	32,650	32,700	1,427	36,750	36,800	1,655	40,850	40,900	1,882
24,650	24,700	984	28,700	28,750	1,208	32,700	32,750	1,430	36,800	36,850	1,657	40,900	40,950	1,885
24,700	24,750	987	28,750	28,800	1,211	32,750	32,800	1,433	36,850	36,900	1,660	40,950	41,000	1,888
24,750	24,800	989	28,800	28,850	1,213	32,800	32,850	1,435	36,900	36,950	1,663	41,000		
24,800	24,850	992	28,850	28,900	1,216	32,850	32,900	1,438	36,950	37,000	1,666	41,000	41,050	1,890
24,850	24,900	995	28,900	28,950	1,219	32,900	32,950	1,441	37,000			41,050	41,100	1,893
24,900	24,950	997	28,950	29,000	1,222	32,950	33,000	1,444	37,000	37,050	1,668	41,100	41,150	1,896
24,950	25,000	1,000	29,000			33,000	33,050	1,446	37,050	37,100	1,671	41,150	41,200	1,899
25,000			29,000	29,050	1,224	33,050	33,100	1,449	37,100	37,150	1,674	41,200	41,250	1,901
25,000	25,050	1,002	29,050	29,100	1,227	33,100	33,150	1,452	37,150	37,200	1,677	41,250	41,300	1,904
25,050	25,100	1,005	29,100	29,150	1,230	33,150	33,200	1,455	37,200	37,250	1,679	41,300	41,350	1,907
25,100	25,150	1,008	29,150	29,200	1,233	33,200	33,250	1,457	37,250	37,300	1,682	41,		

2011 STATE INCOME TAX TABLE

At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due
42,000			46,150	46,200	2,176	50,250	50,300	2,404	53,500	53,550	2,584	56,750	56,800	2,765
42,000	42,050	1,946	46,200	46,250	2,179	50,300	50,350	2,407	53,550	53,600	2,587	56,800	56,850	2,767
42,050	42,100	1,949	46,250	46,300	2,182	50,350	50,400	2,409	53,600	53,650	2,590	56,850	56,900	2,770
42,100	42,150	1,951	46,300	46,350	2,185	50,400	50,450	2,412	53,650	53,700	2,592	56,900	56,950	2,773
42,150	42,200	1,954	46,350	46,400	2,187	50,450	50,500	2,415	53,700	53,750	2,595	56,950	57,000	2,776
42,200	42,250	1,957	46,400	46,450	2,190	50,500	50,550	2,418	53,750	53,800	2,598	57,000		
42,250	42,300	1,960	46,450	46,500	2,193	50,550	50,600	2,420	53,800	53,850	2,601	57,000	57,050	2,778
42,300	42,350	1,963	46,500	46,550	2,196	50,600	50,650	2,423	53,850	53,900	2,604	57,050	57,100	2,781
42,350	42,400	1,965	46,550	46,600	2,198	50,650	50,700	2,426	53,900	53,950	2,606	57,100	57,150	2,784
42,400	42,450	1,968	46,600	46,650	2,201	50,700	50,750	2,429	53,950	54,000	2,609	57,150	57,200	2,787
42,450	42,500	1,971	46,650	46,700	2,204	50,750	50,800	2,432	54,000			57,200	57,250	2,789
42,500	42,550	1,974	46,700	46,750	2,207	50,800	50,850	2,434	54,000	54,050	2,612	57,250	57,300	2,792
42,550	42,600	1,976	46,750	46,800	2,210	50,850	50,900	2,437	54,050	54,100	2,615	57,300	57,350	2,795
42,600	42,650	1,979	46,800	46,850	2,212	50,900	50,950	2,440	54,100	54,150	2,617	57,350	57,400	2,798
42,650	42,700	1,982	46,850	46,900	2,215	50,950	51,000	2,443	54,150	54,200	2,620	57,400	57,450	2,801
42,700	42,750	1,985	46,900	46,950	2,218	51,000			54,200	54,250	2,623	57,450	57,500	2,803
42,750	42,800	1,988	46,950	47,000	2,221	51,000	51,050	2,445	54,250	54,300	2,626	57,500	57,550	2,806
42,800	42,850	1,990	47,000			51,050	51,100	2,448	54,300	54,350	2,629	57,550	57,600	2,809
42,850	42,900	1,993	47,000	47,050	2,223	51,100	51,150	2,451	54,350	54,400	2,631	57,600	57,650	2,812
42,900	42,950	1,996	47,050	47,100	2,226	51,150	51,200	2,454	54,400	54,450	2,634	57,650	57,700	2,814
42,950	43,000	1,999	47,100	47,150	2,229	51,200	51,250	2,456	54,450	54,500	2,637	57,700	57,750	2,817
43,000			47,150	47,200	2,232	51,250	51,300	2,459	54,500	54,550	2,640	57,750	57,800	2,820
43,000	43,050	2,001	47,200	47,250	2,234	51,300	51,350	2,462	54,550	54,600	2,642	57,800	57,850	2,823
43,050	43,100	2,004	47,250	47,300	2,237	51,350	51,400	2,465	54,600	54,650	2,645	57,850	57,900	2,826
43,100	43,150	2,007	47,300	47,350	2,240	51,400	51,450	2,468	54,650	54,700	2,648	57,900	57,950	2,828
43,150	43,200	2,010	47,350	47,400	2,243	51,450	51,500	2,470	54,700	54,750	2,651	57,950	58,000	2,831
43,200	43,250	2,012	47,400	47,450	2,246	51,500	51,550	2,473	54,750	54,800	2,654	58,000		
43,250	43,300	2,015	47,450	47,500	2,248	51,550	51,600	2,476	54,800	54,850	2,656	58,000	58,050	2,834
43,300	43,350	2,018	47,500	47,550	2,251	51,600	51,650	2,479	54,850	54,900	2,659	58,050	58,100	2,837
43,350	43,400	2,021	47,550	47,600	2,254	51,650	51,700	2,481	54,900	54,950	2,662	58,100	58,150	2,839
43,400	43,450	2,024	47,600	47,650	2,257	51,700	51,750	2,484	54,950	55,000	2,665	58,150	58,200	2,842
43,450	43,500	2,026	47,650	47,700	2,259	51,750	51,800	2,487	55,000			58,200	58,250	2,845
43,500	43,550	2,029	47,700	47,750	2,262	51,800	51,850	2,490	55,000	55,050	2,667	58,250	58,300	2,848
43,550	43,600	2,032	47,750	47,800	2,265	51,850	51,900	2,493	55,050	55,100	2,670	58,300	58,350	2,851
43,600	43,650	2,035	47,800	47,850	2,268	51,900	51,950	2,495	55,100	55,150	2,673	58,350	58,400	2,853
43,650	43,700	2,037	47,850	47,900	2,271	51,950	52,000	2,498	55,150	55,200	2,676	58,400	58,450	2,856
43,700	43,750	2,040	47,900	47,950	2,273	52,000			55,200	55,250	2,678	58,450	58,500	2,859
43,750	43,800	2,043	47,950	48,000	2,276	52,000	52,050	2,501	55,250	55,300	2,681	58,500	58,550	2,862
43,800	43,850	2,046	48,000			52,050	52,100	2,504	55,300	55,350	2,684	58,550	58,600	2,864
43,850	43,900	2,049	48,000	48,050	2,279	52,100	52,150	2,506	55,350	55,400	2,687	58,600	58,650	2,867
43,900	43,950	2,051	48,050	48,100	2,282	52,150	52,200	2,509	55,400	55,450	2,690	58,650	58,700	2,870
43,950	44,000	2,054	48,100	48,150	2,284	52,200	52,250	2,512	55,450	55,500	2,692	58,700	58,750	2,873
44,000			48,150	48,200	2,287	52,250	52,300	2,515	55,500	55,550	2,695	58,750	58,800	2,876
44,000	44,050	2,057	48,200	48,250	2,290	52,300	52,350	2,518	55,550	55,600	2,698	58,800	58,850	2,878
44,050	44,100	2,060	48,250	48,300	2,293	52,350	52,400	2,520	55,600	55,650	2,701	58,850	58,900	2,881
44,100	44,150	2,062	48,300	48,350	2,296	52,400	52,450	2,523	55,650	55,700	2,703	58,900	58,950	2,884
44,150	44,200	2,065	48,350	48,400	2,298	52,450	52,500	2,526	55,700	55,750	2,706	58,950	59,000	2,887
44,200	44,250	2,068	48,400	48,450	2,301	52,500	52,550	2,529	55,750	55,800	2,709	59,000		
44,250	44,300	2,071	48,450	48,500	2,304	52,550	52,600	2,531	55,800	55,850	2,712	59,000	59,050	2,889
44,300	44,350	2,074	48,500	48,550	2,307	52,600	52,650	2,534	55,850	55,900	2,715	59,050	59,100	2,892
44,350	44,400	2,076	48,550	48,600	2,309	52,650	52,700	2,537	55,900	55,950	2,717	59,100	59,150	2,895
44,400	44,450	2,079	48,600	48,650	2,312	52,700	52,750	2,540	55,950	56,000	2,720	59,150	59,200	2,898
44,450	44,500	2,082	48,650	48,700	2,315	52,750	52,800	2,543	56,000			59,200	59,250	2,900
44,500	44,550	2,085	48,700	48,750	2,318	52,800	52,850	2,545	56,000	56,050	2,723	59,250	59,300	2,903
44,550	44,600	2,087	48,750	48,800	2,321	52,850	52,900	2,548	56,050	56,100	2,726	59,300	59,350	2,906
44,600	44,650	2,090	48,800	48,850	2,323	52,900	52,950	2,551	56,100	56,150	2,728	59,350	59,400	2,909
44,650	44,700	2,093	48,850	48,900	2,326	52,950	53,000	2,554	56,150	56,200	2,731	59,400	59,450	2,912
44,700	44,750	2,096	48,900	48,950	2,329	53,000			56,200	56,250	2,734	59,450	59,500	2,914
44,750	44,800	2,099	48,950	49,000	2,332	53,000	53,050	2,556	56,250	56,300	2,737	59,500	59,550	2,917
44,800	44,850	2,101	49,000			53,050	53,100	2,559	56,300	56,350	2,740	59,550	59,600	2,920
44,850	44,900	2,104	49,000	49,050	2,334	53,100	53,150	2,562	56,350	56,400	2,742	59,600	59,650	2,923
44,900	44,950	2,107	49,050	49,100	2,337	53,150	53,200	2,565	56,400	56,450	2,745	59,650	59,700	2,925
44,950	45,000	2,110	49,100	49,150	2,340	53,200	53,250	2,567	56,450	56,500	2,748	59,700	59,750	2,928
45,000			49,150	49,200	2,343	53,250	53,300	2,570	56,500	56,550	2,751	59,750	59,800	2,931
45,000	45,050	2,112	49,200	49,250	2,345	53,300	53,350	2,573	56,550	56,600	2,753	59,800	59,850	2,934
45,050	45,100	2,115	49,250	49,300	2,348	53,350	53,400	2,576	56,600	56,650	2,756	59,850	59,900	2,937
45,100	45,150	2,118	49,300	49,350	2,351	53,400	53,450	2,579	56,650	56,700	2,759	59,900	59,950	2,939
45,150	45,200	2,121	49,350	49,400	2,354	53,450	53,500	2,581	56,700	56,750	2,762	59,950	60,000	2,942
45,200	45,250	2,123												

BEFORE TESTING

2011 Delaware tax returns

Software vendors can use the same test numbers as last year or call the Division of Revenue for test social security numbers.

James A. Stewart III (302) 577-8170

***DELAWARE
STATE ONLY / ONLINE FILING TEST
PACKAGE***

TEST RESULTS

Testing results can be verified Monday – Friday between the hours of 8:00a.m. and 5:00p.m. Eastern Standard Time.

If you need to verify your test results on a Saturday, please notify Mr. James A. Stewart III on the Thursday prior to the Saturday you plan to call.

Mr. Stewart can be reached at 302-577-8170 or email him at james.stewart@state.de.us.

222222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN) 517775926			1 Wages, tips, other compensation 62,173		2 Federal income tax withheld 6,200		
c Employer's name, address, and ZIP code Burberry Markets 1516 Lexington Avenue Bear DE 19701			3 Social security wages 62,173		4 Social security tax withheld 434		
			5 Medicare wages and tips 62,173		6 Medicare tax withheld 95		
			7 Social security tips		8 Allocated tips		
d Control number			9 Advance EIC payment		10 Dependent care benefits		
e Employee's first name and initial John Sands		Last name Suff.		11 Nonqualified plans		12a C o d e	
21 Roanoke Road Newark DE 19712		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b C o d e			
				14 Other		12c C o d e	
f Employee's address and ZIP code					12d C o d e		
15 State DE	Employer's state ID number 517775926	16 State wages, tips, etc. 62173	17 State income tax 2150	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement

2011

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return.

2011

R

DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN FORM 200-01

DO NOT WRITE OR STAPLE IN THIS AREA

or Fiscal year beginning and ending

Your Social Security No. Spouse's Social Security No.

(Attach Label Here) DO NOT COVER SOCIAL SECURITY NUMBERS

Personal information fields: Your Last Name (Sands), First Name and Middle Initial (John), Spouse's Last Name (Sands), Spouse's First Name (Rhonda), Present Home Address (21 Roanoke Road), City (Newark), State (DE), Zip Code (19712)

FILING STATUS (MUST CHECK ONE)

- 1. Single, Divorced, Widow(er)
2. Joint
3. Married & Filing Separate Forms
4. Married & Filing Combined Separate on this form
5. Head of Household

Form DE2210 Attached

If you were a part-year resident in 2011, give the dates you resided in Delaware.

From 2011 To 2011
Month Day Month Day

Main tax calculation table with columns for Column A and Column B. Rows include: 1. DELAWARE ADJUSTED GROSS INCOME, 2a. DELAWARE STANDARD DEDUCTION, b. DELAWARE ITEMIZED DEDUCTIONS, 3. ADDITIONAL STANDARD DEDUCTIONS, 4. TOTAL DEDUCTIONS, 5. TAXABLE INCOME, 6-7. Tax Liability and Tax on Lump Sum Distribution, 8. TOTAL TAX, 9a. Exemptions, 9b. CHECK BOX(ES), 10-16. Credits, 17-20. Refundable Credits, 21. TOTAL Refundable Credits, 22. BALANCE DUE, 23. OVERPAYMENT, 24. CONTRIBUTIONS TO SPECIAL FUNDS, 25-27. AMOUNT OF LINE 23 TO BE APPLIED TO 2012 ESTIMATED TAX ACCOUNT, PENALTIES AND INTEREST DUE, NET BALANCE DUE, 28. NET REFUND.

ATTACH LABEL HERE

STAPLE W-2 FORMS HERE

STAPLE CHECK HERE

2011 DELAWARE RESIDENT SCHEDULES

Name(s): _____ Social Security Number: _____

COLUMNS: Column A is reserved for the spouse of those couples choosing filing status 4. (Reconcile your Federal totals to the appropriate individual. See Page 9 worksheet.) Taxpayers using filing statuses 1, 2, 3, or 5 are to complete Column B only.

Filing Status 4 ONLY Spouse Information COLUMN A	All other filings statuses You or You plus Spouse COLUMN B
--------------------------------------------------------	------------------------------------------------------------------

DE SCHEDULE I - CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

See the instructions and complete the worksheet on Page 7 prior to completing DE Schedule I.

Enter the credit in **HIGHEST** to **LOWEST** amount order.

1. Tax imposed by State of <u>PA</u> (enter 2 character state name).....	1		00	2,806	00
2. Tax imposed by State of _____ (enter 2 character state name).....	2		00		00
3. Tax imposed by State of _____ (enter 2 character state name).....	3		00		00
4. Tax imposed by State of _____ (enter 2 character state name).....	4		00		00
5. Tax imposed by State of _____ (enter 2 character state name).....	5		00		00
6. Enter the total here and on EZ Return, Line 10 or Resident Return, Line 10. You must attach a copy of the other state return(s) with your Delaware tax return	6		00	2,806	00

DE SCHEDULE II - EARNED INCOME TAX CREDIT (EITC)

Complete the Earned Income Tax Credit for each child YOU CLAIMED the Earned Income Credit for on your federal return.

Qualifying Child Information	CHILD 1	CHILD 2	CHILD 3
7. Child's Name (First and Last Name).....	7		
8. Child's SSN	8		
9. Child's Year of Birth.....	9		
10. Was the child under age 24 at the end of 2011, a student, and younger than you (or your spouse, if filing jointly)?.....	10	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
11. Was the child permanently and totally disabled during any part of 2011?.....	11	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
12. Delaware State Income Tax from Line 8 (enter higher tax amount from Column A or B).....	12		00
13. Federal earned income credit from Federal Form 1040, Line 64a; Form 1040A, Line 38a; Form 1040 EZ, Line 8a.....	13		00
14. Delaware EITC Percentage (20%).....	14	.20	
15. Multiply Line 13 by Line 14	15		00
16. Enter the Smaller of Line 12 or Line 15 above. Enter here and on EZ Return, Line 11 or Resident Return, Line 14.....	16		00

See the instructions on Page 8 for ALL required documentation to attach.

DE SCHEDULE III - CONTRIBUTIONS TO SPECIAL FUNDS

See Page 13 for a description of each worthwhile fund listed below.

17. A. Non-Game Wildlife		00	F. Diabetes Educ.		00	K. Ovarian Cancer Fund		00
B. U.S. Olympics		00	G. Veteran's Home		00	L. 21st Fund for Children		00
C. Emergency Housing		00	H. DE National Guard		00	M. White Clay Creek		00
D. Breast Cancer Educ.		00	I. Juv. Diabetes Fund		00			
E. Organ Donations		00	J. Mult. Sclerosis Soc.		00			

Enter the total Contribution amount here and on EZ Return, Line 19 or Resident Return, Line 24..... 17

	00
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This page MUST be sent in with your Delaware return if any of the schedules (above) are completed.





Delaware Division of Revenue
820 N. French Street, P.O. Box 8735
Wilmington, Delaware 19899-8735

2011
**REAL ESTATE TAX RETURN
DECLARATION OF ESTIMATED
INCOME TAX**

FORM 5403

DO NOT WRITE OR STAPLE IN THIS AREA

Form 5403 must be completed for all conveyances and must be presented at the time of recording.

1. Description and address of property transferred (include property tax parcel number):

1988 Crepe Myrtle Drive Millsboro DE 19966
1-1212.00 311 unit 69

Tax Parcel Number: 1-1212.00 311 Unit 69

Date of Transfer: 09/19/11
(Month/Date/Year)

2. Transferor/Seller is:

- Individual or Revocable Living Trust
- Corporation
- Trust or Estate
- Business Trust
- Partnership
- S Corporation
- Limited Liability Company
- Other _____

3. Transferor or Seller Acquired Property By:

- Purchase
- Gift
- Inheritance
- 1031 Exchange
- Foreclosure/Repossession
- Other: _____

4. Transferor/Seller's name; SSN or EIN; and address to which correspondence is to be mailed after settlement. (Enter only one name and SSN or EIN per return. If more than one transferor/ seller, use separate forms for each; however, if Transferors/Sellers are husband and wife, enter only the primary taxpayer name and SSN, and only file one return. If transferor/seller is not an individual, list only EIN of non-individual transferor/seller and file only one Form 5403 for such transferor/seller – no Form 5403 should be filed for the members, partners, stockholders, trustees or other individuals or entities having an ownership interest in any such non-individual transferor/seller.)

Enter Social Security Number _____ or Employer Identification Number of the Transferor/Seller _____

Name of Transferor/Seller Hank & Rhonda Sands
Address Roanoke Road
City Newark State DE Zip Code 19712

5. If applicable, check appropriate box. (Check no more than one box.)

- Transferor/seller is a resident (a) individual, (b) pass-through entity or (c) corporation, and not subject to withholding under 30 Del. C. §§1126, 1606 or 1909;
- Sale or exchange exempt from capital gain recognition;
- Gain realized excluded from income for tax year of sale or exchange;
- Sale or exchange occurred on or before December 31, 2010;
- Transferor/seller has insufficient information to determine if sale or exchange is subject to withholding. **By checking this box, transferor/seller understands that once sufficient information is available, payment of tax may be due and the appropriate return must be timely filed.**

If any box in Section 5 is checked, DO NOT complete Sections 6, 7 and 8 below. No payment is due at this time.

6. Computation of Payment and Tax to be Withheld. (See Instructions)

a. Total sales price	\$ 190000
b. Less selling expenses	\$ 15294
c. Net sales price (Subtract Line b from Line a)	\$ 174706
d. Adjusted basis of property	\$ 139814
e. Total gain (Subtract Line d from Line c)	\$ 34892
f. Cash Payments (not including payments in Line b above)	\$ 139814
g. Net Cash Received (Subtract (Line f from Line c)	\$ 34892
h. Delaware Tax Due (Multiply either Line "e" or "g" by 6.95%)	\$ 2425.05

7. Check box if the transferor/seller is reporting gain under the installment method. No Tax is payable at this time.

Note: If completing this section you must report and remit any capital gain tax to the State of Delaware when any capital gain as a result of the sale of this property is recognized for Federal Tax Purposes.

8. Delaware Income Tax Paid. (See Instructions.) \$ _____

Under penalty of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct and complete. If prepared by a person other than the transferor/seller, the declaration is based on all information to which the preparer has any knowledge. **Transferor/Seller, Please sign and print full name and title (if any):**

Signature

Name

Title

**INSTRUCTIONS FORM 5403
REAL ESTATE TAX RETURN REALTY TRANSFER TAX RETURN**

Every non-resident individual, pass through entity or corporation who makes, executes, delivers, accepts, or presents for recording any document, except those exemptions defined or described in Sections 1126, 1606 and 1909 of Title 30, or in whose behalf any document is made, executed, delivered, accepted or presented for recording, shall be subject to pay for and in respect to the transaction or any part thereof, a Real Estate Tax at the rate of six and 95/100 percent (6.95%) of the value of the gain on the property sold as represented by such document, which tax shall be payable at the time of making, execution, delivery, acceptance or presenting of such document for recording. Said tax is to be paid by the Transferor(s)/Seller(s).

SPECIFIC INSTRUCTIONS

- Line 1.** Enter a description and address of the property transferred/ sold, including the tax parcel number and date of transfer. If you need to describe transfer issues please do so here.
- Line 2.** Check the appropriate box to indicate whether the Transferor/Seller is an Individual or Revocable Living Trust, a Corporation, Trust or Estate, Business Trust, Partnership, S Corporation, Limited Liability Company, or Other, such as a Government Agency or Non-Profit Corporation.
- Line 3.** Check the appropriate box to indicate how the transferor/ seller acquired the property.
- Line 4.** Enter the Transferor/Seller's name; SSN or EIN; and address to which correspondence is to be mailed after settlement. (Enter only one name and SSN or EIN per return. If more than one transferor/ seller, use separate forms for each; however, if Transferors/Sellers are husband and wife, enter only the primary taxpayer name and SSN, and only file one return. If transferor/seller is not an individual, list only EIN of non-individual transferor/seller and file only one Form 5403 for such transferor/seller – no Form 5403 should be filed for the members, partners, stockholders, trustees or other individuals or entities having an ownership interest in any such non-individual transferor/seller.)
- Line 5.** Check the appropriate box to indicate if the transferor(s)/ seller(s) are resident individuals, pass-through entities or corporations that are not subject to real estate tax capital gain withholding; the sale or exchange is exempt from capital gain recognition because of either Federal or Delaware exemption; the gain realized will be excluded from income for tax year of sale or exchange; the sale or exchange occurred on or before December 31, 2010; or the transferor(s)/seller(s) has/ have insufficient information to determine if sale or exchange is subject to withholding. By checking the last box, the transferor(s)/seller(s) understands that, once sufficient information is available, payment of tax may be due and the appropriate return must be timely filed. If any of the above boxes in Section 5 are checked, stop here, do not complete Sections 6, 7 and 8 below, and no payment is due at this time. Be sure to only check one box.
- Line 6.** On line "a" enter the 'Total Sales Price'.
On line "b" enter the 'Selling Expenses'.
On line "c" enter the 'Net Sales Price' by subtracting line "b" from line "a".
On line "d" enter the 'Adjusted Basis'. "Adjusted basis," includes mortgages used to buy, construct or substantially improve the real estate, liens as well as the taxpayer's investment in the property.
On line "e" enter the 'Total Gain' by subtracting line "d" from line "c". This is the transferor's/ seller's capital gain for both Federal and Delaware State tax purposes.
On line "f" enter the total Cash Paid at the time of transfer or sale, not including any cash payments reported on line b.
On line "g" enter the 'Net Cash Received' by subtracting line f from line c.
The transferor/ seller may elect either Line e or Line g to calculate the 'Delaware Tax Due'.
On line "h" enter the 'Delaware Tax Due' by multiplying either line "e" or line "g" by 6.95%. This is the amount of real estate tax payment due to the Delaware Division of Revenue that you must remit with this form unless line 7 is completed. If you elected line g to make the calculation the transferor(s)/seller(s) may owe additional Delaware Income Tax. If owed this tax is due at the time the next Quarterly Estimated Tax Payment is due.
- Line 7.** If the transferor(s)/seller(s) is/ are reporting gain under the installment method no payment is due at this time, but by law you must report and remit any capital gain tax to the State of Delaware when any capital gain as a result of the sale of this property is recognized for Federal Tax Purposes.
- Line 8.** Enter the amount of Delaware Tax Due from Line 6(h), unless you completed Section 7. This is the amount payable to the Delaware Division of Revenue.

The Transferor/Seller must sign Form 5403, print their full name and title, if any. This form and the estimated income tax, if any, reported due and payable on this form must be remitted with the deed to the Recorder's Office before the Recorder shall record a deed conveying title in Delaware real estate. The tax returns or reports and the amounts of tax collected pursuant to Title 30 of the Delaware Code, Sections 1126, 1606 or 1909, and the Recorder's Office and its employees or agents, shall be subject to the secrecy provisions and penalties of Title 30 of the Delaware Code, Section 368."

222222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN) 517775926			1 Wages, tips, other compensation 33,590		2 Federal income tax withheld 3,300		
c Employer's name, address, and ZIP code Captain Daves Catch 100 N.E. Roosevelt Blvd Philadelphia PA 19130			3 Social security wages 33,590		4 Social security tax withheld 1,200		
			5 Medicare wages and tips 33,590		6 Medicare tax withheld 700		
			7 Social security tips		8 Allocated tips		
d Control number			9 Advance EIC payment		10 Dependent care benefits		
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans	
Steven Fitzsimmons		8111 Coquina Ct. Apt H-21		Newark DE 19711		12a C o d e	
f Employee's address and ZIP code		13 Statutory employee		Retirement plan		12b C o d e	
		<input type="checkbox"/>		<input type="checkbox"/>		12c C o d e	
		14 Other				12d C o d e	
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
DE	517775926	33590	1362				

Form **W-2** Wage and Tax Statement

2011

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return.

2011

R

DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN FORM 200-01

DO NOT WRITE OR STAPLE IN THIS AREA

or Fiscal year beginning and ending

Your Social Security No. Spouse's Social Security No.

(Attach Label Here) DO NOT COVER SOCIAL SECURITY NUMBERS

Personal information fields: Your Last Name (Fitzsimmons), First Name and Middle Initial (Susan), Spouse's Last Name (Fitzsimmons), Spouse's First Name (Steven), Present Home Address (8111 Coquina Ct. Apt H-21), City (Newark), State (DE), Zip Code (19711).

FILING STATUS (MUST CHECK ONE)

- 1. Single, Divorced, Widow(er)
2. Joint
3. Married & Filing Separate Forms
4. Married & Filing Combined Separate on this form
5. Head of Household

Form DE2210 Attached

If you were a part-year resident in 2011, give the dates you resided in Delaware.

From 2011 To 2011
Month Day Month Day

Column A is for Spouse information, Filing Status 4 only. All other filing statuses use Column B.

Main tax calculation table with columns for Line Number, Description, Column A, Column B, and Total. Includes sections for Delaware Adjusted Gross Income, Deductions, Taxable Income, Tax Liability, Credits, and Balance Due.

ATTACH LABEL HERE

STAPLE W-2 FORMS HERE

STAPLE CHECK HERE

2011 DELAWARE RESIDENT SCHEDULES

Name(s): _____ Social Security Number: _____

COLUMNS: Column A is reserved for the spouse of those couples choosing filing status 4. (Reconcile your Federal totals to the appropriate individual. See Page 9 worksheet.) Taxpayers using filing statuses 1, 2, 3, or 5 are to complete Column B only.

Filing Status 4 ONLY Spouse Information COLUMN A	All other filings statuses You or You plus Spouse COLUMN B
--------------------------------------------------------	------------------------------------------------------------------

DE SCHEDULE I - CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

See the instructions and complete the worksheet on Page 7 prior to completing DE Schedule I.

Enter the credit in **HIGHEST** to **LOWEST** amount order.

1. Tax imposed by State of <u>NJ</u> (enter 2 character state name).....	1	12	00	2,186	00
2. Tax imposed by State of _____ (enter 2 character state name).....	2		00		00
3. Tax imposed by State of _____ (enter 2 character state name).....	3		00		00
4. Tax imposed by State of _____ (enter 2 character state name).....	4		00		00
5. Tax imposed by State of _____ (enter 2 character state name).....	5		00		00
6. Enter the total here and on EZ Return, Line 10 or Resident Return, Line 10. You must attach a copy of the other state return(s) with your Delaware tax return	6	12	00	2,186	00

DE SCHEDULE II - EARNED INCOME TAX CREDIT (EITC)

Complete the Earned Income Tax Credit for each child YOU CLAIMED the Earned Income Credit for on your federal return.

Qualifying Child Information	CHILD 1	CHILD 2	CHILD 3
7. Child's Name (First and Last Name).....			
8. Child's SSN			
9. Child's Year of Birth.....			
10. Was the child under age 24 at the end of 2011, a student, and younger than you (or your spouse, if filing jointly)?.....	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
11. Was the child permanently and totally disabled during any part of 2011?.....	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
12. Delaware State Income Tax from Line 8 (enter higher tax amount from Column A or B).....			00
13. Federal earned income credit from Federal Form 1040, Line 64a; Form 1040A, Line 38a; Form 1040 EZ, Line 8a.....			00
14. Delaware EITC Percentage (20%).....			.20
15. Multiply Line 13 by Line 14			00
16. Enter the Smaller of Line 12 or Line 15 above. Enter here and on EZ Return, Line 11 or Resident Return, Line 14.....			00

See the instructions on Page 8 for ALL required documentation to attach.

DE SCHEDULE III - CONTRIBUTIONS TO SPECIAL FUNDS

See Page 13 for a description of each worthwhile fund listed below.

17. A. Non-Game Wildlife		00	F. Diabetes Educ.		00	K. Ovarian Cancer Fund	2.0	00
B. U.S. Olympics	1.0	00	G. Veteran's Home		00	L. 21st Fund for Children		00
C. Emergency Housing		00	H. DE National Guard	1.0	00	M. White Clay Creek	2.0	00
D. Breast Cancer Educ.		00	I. Juv. Diabetes Fund		00			
E. Organ Donations		00	J. Mult. Sclerosis Soc.	1.0	00			

Enter the total Contribution amount here and on EZ Return, Line 19 or Resident Return, Line 24..... 17 70 00

This page MUST be sent in with your Delaware return if any of the schedules (above) are completed.



222222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN) 516669987			1 Wages, tips, other compensation 35,802		2 Federal income tax withheld 3,600		
c Employer's name, address, and ZIP code United Service Co. 11124 Oakwood Circle Claymont DE 19703			3 Social security wages 35,802		4 Social security tax withheld 1,800		
			5 Medicare wages and tips 35,802		6 Medicare tax withheld		
			7 Social security tips		8 Allocated tips		
d Control number			9 Advance EIC payment		10 Dependent care benefits		
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans	
Penelope Cruise						12a C o d e	
56035 Mulberry CT						13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Panama City CA 96056						12b C o d e	
						14 Other	
						12c C o d e	
						12d C o d e	
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
DE	516669987	35802	695				

Form **W-2** Wage and Tax Statement

2011

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return.

2011

R

DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN FORM 200-01

DO NOT WRITE OR STAPLE IN THIS AREA

or Fiscal year beginning and ending

Your Social Security No. Spouse's Social Security No.

(Attach Label Here) DO NOT COVER SOCIAL SECURITY NUMBERS

Your Last Name First Name and Middle Initial Jr., Sr., III., etc.

Cruise Penelope

Spouse's Last Name Spouse's First Name Jr., Sr., III., etc.

Cruise Thomas

Present Home Address (Number and Street) Apt. #

56035 Mulberry Court

City State Zip Code

Panama City CA 96056

FILING STATUS (MUST CHECK ONE)

- 1. Single, Divorced, Widow(er)
2. Joint
3. Married & Filing Separate Forms
4. Married & Filing Combined Separate on this form
5. Head of Household

Form DE2210 Attached

If you were a part-year resident in 2011, give the dates you resided in Delaware. From 2011 To 2011

Column A is for Spouse information, Filing Status 4 only. All other filing statuses use Column B.

1. DELAWARE ADJUSTED GROSS INCOME. Enter amount from reverse side, Line 42 1 00 110,806 00

2a. If you elect the DELAWARE STANDARD DEDUCTION check here...
b. Filing Statuses 1, 2, 3 and 5, enter Itemized Deductions from reverse side, Line 48 in Column B

3. ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions - see instructions) CHECK BOX(ES)

4. TOTAL DEDUCTIONS - Add Lines 2 & 3 and enter here 4 00 16,204 00

5. TAXABLE INCOME - Subtract Line 4 from Line 1, and Compute Tax on this Amount 5 00 94,602 00

6. Tax Liability from Tax Rate Table/Schedule
7. Tax on Lump Sum Distribution (Form 329)
8. TOTAL TAX - Add Lines 6 and 7 and enter here 8 00 5348 00

PERSONAL CREDITS If you are Filing Status 3, see instructions on Page 6.

9a. Enter number of exemptions claimed on Federal return 4 X \$110 9a 00 440 00

9b. CHECK BOX(ES) Spouse 60 or over (Column A) Self 60 or over (Column B)

10. Tax imposed by State of PA (Must attach copy of DE Schedule I and other state return) 10 00 210 00

11. Volunteer Firefighter Co. # - Spouse (Column A) Self (Column B) Enter credit amount 11 00 00 00

12. Other Non-Refundable Credits (see instructions on Page 7) 12 00 00 00

13. Child Care Credit. Must attach Form 2441. (Enter 50% of Federal credit) 13 00 00 00

14. Earned Income Tax Credit. See instructions on Page 8 for ALL required documentation 14 00 00 00

15. Total Non-Refundable Credits. Add Lines 9a, 9b, 10, 11, 12, 13 & 14 and enter here 15 00 650 00

16. BALANCE. Subtract Line 15 from Line 8. If Line 15 is greater than Line 8, enter "0" (Zero) 16 00 4698 00

17. Delaware Tax Withheld (Attach W2s/1099s) 17 00 695 00

18. 2011 Estimated Tax Paid & Payments with Extensions 18 00 00 00

19. S Corp Payments and Refundable Business Credits 19 00 00 00

20. 2011 Real Estate Estimated Payments 20 00 5213 00

21. TOTAL Refundable Credits. Add Lines 17, 18, 19, and 20 and enter here 21 00 5908 00

22. BALANCE DUE. If Line 16 is greater than Line 21, subtract 21 from 16 and enter here 22 00 00 00

23. OVERPAYMENT. If Line 21 is greater than Line 16, subtract 16 from 21 and enter here 23 00 1210 00

24. CONTRIBUTIONS TO SPECIAL FUNDS If electing a contribution, complete and attach DE Schedule III 24 00 00 00

25. AMOUNT OF LINE 23 TO BE APPLIED TO 2012 ESTIMATED TAX ACCOUNT ENTER 25 00 00 00

26. PENALTIES AND INTEREST DUE. If Line 22 is greater than \$400, see estimated tax instructions ENTER 26 00 00 00

27. NET BALANCE DUE (For Filing Status 4, see instructions, page 9) PAY IN FULL 27 00 00 00

28. NET REFUND (For Filing Status 4, see instructions, page 9) ZERO DUE/TO BE REFUNDED 28 1210 00 00

ATTACH LABEL HERE

STAPLE W-2 FORMS HERE

STAPLE CHECK HERE

2011 DELAWARE RESIDENT SCHEDULES

Name(s): _____ Social Security Number: _____

COLUMNS: Column A is reserved for the spouse of those couples choosing filing status 4. (Reconcile your Federal totals to the appropriate individual. See Page 9 worksheet.) Taxpayers using filing statuses 1, 2, 3, or 5 are to complete Column B only.

Filing Status 4 ONLY Spouse Information COLUMN A	All other filings statuses You or You plus Spouse COLUMN B
--------------------------------------------------------	------------------------------------------------------------------

DE SCHEDULE I - CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

See the instructions and complete the worksheet on Page 7 prior to completing DE Schedule I.

Enter the credit in **HIGHEST** to **LOWEST** amount order.

1. Tax imposed by State of <u>PA</u> (enter 2 character state name).....	1		00	210	00
2. Tax imposed by State of _____ (enter 2 character state name).....	2		00		00
3. Tax imposed by State of _____ (enter 2 character state name).....	3		00		00
4. Tax imposed by State of _____ (enter 2 character state name).....	4		00		00
5. Tax imposed by State of _____ (enter 2 character state name).....	5		00		00
6. Enter the total here and on EZ Return, Line 10 or Resident Return, Line 10. You must attach a copy of the other state return(s) with your Delaware tax return	6		00	210	00

DE SCHEDULE II - EARNED INCOME TAX CREDIT (EITC)

Complete the Earned Income Tax Credit for each child YOU CLAIMED the Earned Income Credit for on your federal return.

Qualifying Child Information	CHILD 1	CHILD 2	CHILD 3
7. Child's Name (First and Last Name).....	7		
8. Child's SSN	8		
9. Child's Year of Birth.....	9		
10. Was the child under age 24 at the end of 2011, a student, and younger than you (or your spouse, if filing jointly)?.....	10	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
11. Was the child permanently and totally disabled during any part of 2011?.....	11	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
12. Delaware State Income Tax from Line 8 (enter higher tax amount from Column A or B).....	12		00
13. Federal earned income credit from Federal Form 1040, Line 64a; Form 1040A, Line 38a; Form 1040 EZ, Line 8a.....	13		00
14. Delaware EITC Percentage (20%).....	14		.20
15. Multiply Line 13 by Line 14	15		00
16. Enter the Smaller of Line 12 or Line 15 above. Enter here and on EZ Return, Line 11 or Resident Return, Line 14.....	16		00

See the instructions on Page 8 for ALL required documentation to attach.

DE SCHEDULE III - CONTRIBUTIONS TO SPECIAL FUNDS

See Page 13 for a description of each worthwhile fund listed below.

17. A. Non-Game Wildlife		00	F. Diabetes Educ.		00	K. Ovarian Cancer Fund		00
B. U.S. Olympics		00	G. Veteran's Home		00	L. 21st Fund for Children		00
C. Emergency Housing		00	H. DE National Guard		00	M. White Clay Creek		00
D. Breast Cancer Educ.		00	I. Juv. Diabetes Fund		00			
E. Organ Donations		00	J. Mult. Sclerosis Soc.		00			

Enter the total Contribution amount here and on EZ Return, Line 19 or Resident Return, Line 24..... 17

	00
--	----

This page MUST be sent in with your Delaware return if any of the schedules (above) are completed.





Delaware Division of Revenue
820 N. French Street, P.O. Box 8735
Wilmington, Delaware 19899-8735

**2011
REAL ESTATE TAX RETURN
DECLARATION OF ESTIMATED
INCOME TAX**

FORM 5403

DO NOT WRITE OR STAPLE IN THIS AREA

Form 5403 must be completed for all conveyances and must be presented at the time of recording.

1. Description and address of property transferred (include property tax parcel number):

10105 Lake Drive Bethany Beach DE 19930

Tax Parcel Number: 55-055.55-666

Date of Transfer: 10/12/11
(Month/Date/Year)

2. Transferor/Seller is:

- Individual or Revocable Living Trust
- Corporation
- Trust or Estate
- Business Trust
- Partnership
- S Corporation
- Limited Liability Company
- Other _____

3. Transferor or Seller Acquired Property By:

- Purchase
- Gift
- Inheritance
- 1031 Exchange
- Foreclosure/Repossession
- Other: _____

4. Transferor/Seller's name; SSN or EIN; and address to which correspondence is to be mailed after settlement. (Enter only one name and SSN or EIN per return. If more than one transferor/ seller, use separate forms for each; however, if Transferors/Sellers are husband and wife, enter only the primary taxpayer name and SSN, and only file one return. If transferor/seller is not an individual, list only EIN of non-individual transferor/seller and file only one Form 5403 for such transferor/seller – no Form 5403 should be filed for the members, partners, stockholders, trustees or other individuals or entities having an ownership interest in any such non-individual transferor/seller.)

Enter Social Security Number or Employer Identification Number of the Transferor/Seller

□□□□ □□ □□□□□□ □□ □□□□□□□□

Name of Transferor/Seller Penelope Cruise

Address 56035 Mulberry Court

City Panama City State CA Zip Code 96056

5. If applicable, check appropriate box. (Check no more than one box.)

- Transferor/seller is a resident (a) individual, (b) pass-through entity or (c) corporation, and not subject to withholding under 30 Del. C. §§1126, 1606 or 1909;
- Sale or exchange exempt from capital gain recognition;
- Gain realized excluded from income for tax year of sale or exchange;
- Sale or exchange occurred on or before December 31, 2010;
- Transferor/seller has insufficient information to determine if sale or exchange is subject to withholding. **By checking this box, transferor/seller understands that once sufficient information is available, payment of tax may be due and the appropriate return must be timely filed.**

If any box in Section 5 is checked, DO NOT complete Sections 6, 7 and 8 below. No payment is due at this time.

6. Computation of Payment and Tax to be Withheld. (See Instructions)

a. Total sales price	a. \$	102000
b. Less selling expenses	b. \$	12000
c. Net sales price (Subtract Line b from Line a)	c. \$	90000
d. Adjusted basis of property	d. \$	15000
e. Total gain (Subtract Line d from Line c)	e. \$	75000
f. Cash Payments (not including payments in Line b above)	f. \$	0
g. Net Cash Received (Subtract (Line f from Line c)	g. \$	0
h. Delaware Tax Due (Multiply either Line "e" or "g" by 6.95%)	h. \$	5213

7. Check box if the transferor/seller is reporting gain under the installment method. No Tax is payable at this time.

Note: If completing this section you must report and remit any capital gain tax to the State of Delaware when any capital gain as a result of the sale of this property is recognized for Federal Tax Purposes.

8. Delaware Income Tax Paid. (See Instructions.) \$ _____

Under penalty of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct and complete. If prepared by a person other than the transferor/seller, the declaration is based on all information to which the preparer has any knowledge. **Transferor/Seller, Please sign and print full name and title (if any):**

Signature

Name

Title

**INSTRUCTIONS FORM 5403
REAL ESTATE TAX RETURN REALTY TRANSFER TAX RETURN**

Every non-resident individual, pass through entity or corporation who makes, executes, delivers, accepts, or presents for recording any document, except those exemptions defined or described in Sections 1126, 1606 and 1909 of Title 30, or in whose behalf any document is made, executed, delivered, accepted or presented for recording, shall be subject to pay for and in respect to the transaction or any part thereof, a Real Estate Tax at the rate of six and 95/100 percent (6.95%) of the value of the gain on the property sold as represented by such document, which tax shall be payable at the time of making, execution, delivery, acceptance or presenting of such document for recording. Said tax is to be paid by the Transferor(s)/Seller(s).

SPECIFIC INSTRUCTIONS

- Line 1.** Enter a description and address of the property transferred/ sold, including the tax parcel number and date of transfer. If you need to describe transfer issues please do so here.
- Line 2.** Check the appropriate box to indicate whether the Transferor/Seller is an Individual or Revocable Living Trust, a Corporation, Trust or Estate, Business Trust, Partnership, S Corporation, Limited Liability Company, or Other, such as a Government Agency or Non-Profit Corporation.
- Line 3.** Check the appropriate box to indicate how the transferor/ seller acquired the property.
- Line 4.** Enter the Transferor/Seller's name; SSN or EIN; and address to which correspondence is to be mailed after settlement. (Enter only one name and SSN or EIN per return. If more than one transferor/ seller, use separate forms for each; however, if Transferors/Sellers are husband and wife, enter only the primary taxpayer name and SSN, and only file one return. If transferor/seller is not an individual, list only EIN of non-individual transferor/seller and file only one Form 5403 for such transferor/seller – no Form 5403 should be filed for the members, partners, stockholders, trustees or other individuals or entities having an ownership interest in any such non-individual transferor/seller.)
- Line 5.** Check the appropriate box to indicate if the transferor(s)/ seller(s) are resident individuals, pass-through entities or corporations that are not subject to real estate tax capital gain withholding; the sale or exchange is exempt from capital gain recognition because of either Federal or Delaware exemption; the gain realized will be excluded from income for tax year of sale or exchange; the sale or exchange occurred on or before December 31, 2010; or the transferor(s)/seller(s) has/ have insufficient information to determine if sale or exchange is subject to withholding. By checking the last box, the transferor(s)/seller(s) understands that, once sufficient information is available, payment of tax may be due and the appropriate return must be timely filed. If any of the above boxes in Section 5 are checked, stop here, do not complete Sections 6, 7 and 8 below, and no payment is due at this time. Be sure to only check one box.
- Line 6.** On line "a" enter the 'Total Sales Price'.
On line "b" enter the 'Selling Expenses'.
On line "c" enter the 'Net Sales Price' by subtracting line "b" from line "a".
On line "d" enter the 'Adjusted Basis'. "Adjusted basis," includes mortgages used to buy, construct or substantially improve the real estate, liens as well as the taxpayer's investment in the property.
On line "e" enter the 'Total Gain' by subtracting line "d" from line "c". This is the transferor's/ seller's capital gain for both Federal and Delaware State tax purposes.
On line "f" enter the total Cash Paid at the time of transfer or sale, not including any cash payments reported on line b.
On line "g" enter the 'Net Cash Received' by subtracting line f from line c.
The transferor/ seller may elect either Line e or Line g to calculate the 'Delaware Tax Due'.
On line "h" enter the 'Delaware Tax Due' by multiplying either line "e" or line "g" by 6.95%. This is the amount of real estate tax payment due to the Delaware Division of Revenue that you must remit with this form unless line 7 is completed. If you elected line g to make the calculation the transferor(s)/seller(s) may owe additional Delaware Income Tax. If owed this tax is due at the time the next Quarterly Estimated Tax Payment is due.
- Line 7.** If the transferor(s)/seller(s) is/ are reporting gain under the installment method no payment is due at this time, but by law you must report and remit any capital gain tax to the State of Delaware when any capital gain as a result of the sale of this property is recognized for Federal Tax Purposes.
- Line 8.** Enter the amount of Delaware Tax Due from Line 6(h), unless you completed Section 7. This is the amount payable to the Delaware Division of Revenue.

The Transferor/Seller must sign Form 5403, print their full name and title, if any. This form and the estimated income tax, if any, reported due and payable on this form must be remitted with the deed to the Recorder's Office before the Recorder shall record a deed conveying title in Delaware real estate. The tax returns or reports and the amounts of tax collected pursuant to Title 30 of the Delaware Code, Sections 1126, 1606 or 1909, and the Recorder's Office and its employees or agents, shall be subject to the secrecy provisions and penalties of Title 30 of the Delaware Code, Section 368."

222222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN) 517775926			1 Wages, tips, other compensation 20,934		2 Federal income tax withheld 2,080		
c Employer's name, address, and ZIP code Poland House 2828 Watching Tower Rd Newark DE 19711			3 Social security wages 20,934		4 Social security tax withheld 1,200		
			5 Medicare wages and tips 20,934		6 Medicare tax withheld 800		
			7 Social security tips		8 Allocated tips		
d Control number			9 Advance EIC payment		10 Dependent care benefits		
e Employee's first name and initial Michael Jackson		Last name Jackson		Suff.		11 Nonqualified plans	
3260 Dunlap Place Wilmington DE 19810			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a		
			14 Other		12b		
					12c		
f Employee's address and ZIP code					12d		
15 State DE	Employer's state ID number 516669987	16 State wages, tips, etc. 20934	17 State income tax 625	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement

2011

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return.

2011 EZ

DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN FORM 200-03 EZ

DO NOT WRITE OR STAPLE IN THIS AREA

or Fiscal year beginning and ending Your Social Security No. Spouse's Social Security No.

(Attach Label Here) DO NOT COVER SOCIAL SECURITY NUMBERS

Your Last Name Jackson First Name and Middle Initial Michael Jr., Sr., III., etc. Spouse's Last Name Spouse's First Name Jr., Sr., III., etc. Present Home Address (Number and Street) 3260 Dunlap Place Apt. # City Wilmington State DE Zip Code 19810

FILING STATUS (MUST CHECK ONE)

- 1. Single, Divorced, Widow(er) 2. Joint 5. Head of Household

If you were a part-year resident in 2011, give the dates you resided in Delaware.

From 2011 To 2011 Month Day Month Day

CHECK IF: YOU WERE 65 OR OVER BLIND CHECK IF: SPOUSE WAS 65 OR OVER BLIND

Table with 3 columns: Line number, Description, Amount. Includes lines for Federal Return (20,934), Delaware Adjusted Gross Income (3,250), Taxable Income (17,684), and Net Balance Due (625).

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 b. Type: Checking Savings c. Account Number d. Is this refund going to or through an account that is located outside of the United States?

DATE OF DEATH SPOUSE TAXPAYER Month / Day / Year

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.

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 Date Spouse's Signature Date Home Phone Business Phone Email Address Signature of Paid Preparer Date EIN,SSN or PTIN Address Zip Code Business Phone Email Address



ATTACH LABEL HERE

STAPLE W-2 FORMS HERE

STAPLE CHECK HERE

200-03 FORM EZ 2011 INSTRUCTIONS

You **CAN** use this form **ONLY** if:

1. Your filing status is **SINGLE, JOINT, HEAD OF HOUSEHOLD, DIVORCED OR WIDOW(ER) on December 31, 2011.**
2. Your income is entirely from wages, salaries, tips, unemployment compensation, pension, and interest. Interest income must be \$1,500 or less.
3. You elect to take the Standard Deduction.
4. You are a full-year resident or part-year resident electing to file as a full-year resident.
5. Your tax credits are limited to personal credits, a credit for taxes paid to another state, EITC, Delaware withholding and estimated tax payments. The Firefighter Credit **cannot** be taken on this form.

Please have your federal income tax return completed before completing your Delaware return. Your federal return will be used to prepare your Delaware return. You must also have your other state return(s) completed in order to enter the correct amount on Line 10 (if entitled). DO NOT enter the amount paid to another state from your W-2s. YOU MUST use the amount from your other state return(s). YOU MUST include a copy of the other state return and DE Schedule I in order to take a credit on Line 10.

LINE-BY-LINE INSTRUCTIONS

Line 1 - Enter the amount from Federal Form 1040EZ, Line 4; Federal Form 1040A, Line 21; or Federal Form 1040, Line 37.

Line 2 - PENSION EXCLUSION - Amounts received as pensions from employers (including pensions of a deceased individual) may qualify for an exclusion from Delaware taxable income, subject to the limitations described below.

NOTE: A taxpayer is entitled to **ONLY ONE** exclusion when receiving more than one pension. A husband and wife who both receive pensions are each entitled to an exclusion. A pension exclusion **CANNOT** exceed the total of pension and other qualified retirement income claimed as income on Line 1.

Age	Amount of Exclusion
Under 60	\$2,000 or amount of pension (whichever is less)
60 or over	\$12,500 or amount of pension and eligible retirement income (whichever is less)

RETIREMENT - NON-PENSION INCOME - Delaware Tax Law authorizes an exclusion of up to \$12,500 from eligible retirement income for individuals age 60 or older. Eligible retirement income will include dividends, interest, capital gains, net rental income and many qualified retirement plans (IRC Sec. 4974), such as IRAs and Keogh plans, and government-deferred compensation plans. If you have eligible retirement income, other than interest, you must file Form 200-01. See the information on an early distribution from an IRA or Pension Fund and the Pension Exclusion example instruction on page 10 in the instruction booklet.

NOTE: Individuals 60 years of age or over with income of less than \$10,000 on Line 3 should consider filing Form 200-01 if they qualify for the "60 or Over or Disabled" Exclusion (see instruction booklet, Page 11, Line 40).

Line 4 - Enter your standard deduction as follows:
 \$3,250 - Single, Divorced, Widow(er), Head of Household
 \$6,500 - Married Filing Joint

Line 5 - Enter the total from the worksheet below on Line 5.

ADDITIONAL STANDARD DEDUCTION WORKSHEET				
Check if:	65 or over	Blind	No. Boxes Checked	Amount
You are	<input type="checkbox"/>	<input type="checkbox"/>	_____ X 2,500 =	_____
Spouse is	<input type="checkbox"/>	<input type="checkbox"/>	_____ X 2,500 =	_____
			Total	_____

Line 7 - Subtract amount on Line 6 from amount on Line 3 and enter.

Line 8 - Compute your tax using the taxable income (Line 7). You **MUST** use the tax tables if Line 7 is under \$60,000 or, the tax rate schedule if Line 7 is \$60,000 or over.

Line 9a - PERSONAL CREDITS - Enter the number of exemptions claimed on your federal return. Multiply number by \$110 and enter on Line 9a.

NOTE: If you are claimed as a dependent on another person's return, you CANNOT take a personal credit on your Delaware return. Enter "0" on Line 9a.

Line 9b - ADDITIONAL PERSONAL CREDITS - If you or your spouse were 60 years of age or older on December 31, 2011.

1. Check the appropriate box(es) on Line 9b.
2. Enter the total number of box(es) checked and multiply this number by \$110. Enter total on Line 9b.

Line 10 - Other State Tax Credit - If you are a resident of Delaware (or elect to be taxed as one) and pay income tax to another state which is also included in your Delaware taxable income, the law allows you a tax credit against your Delaware income tax. **Do not include city wage taxes or county taxes payable with your other state return. See page 7 of the Delaware Resident Instruction Booklet for additional information.**

Line 11 - EITC (See instruction booklet page 8)

Line 13 - Subtract Line 12 from Line 8 to determine the balance of the tax liability. If Line 12 is more than Line 8, enter "0" (zero).

Line 14 - Enter total amount of Delaware State Income tax withheld from your W-2 and 1099R Form(s). **Do not include other state or local taxes withheld from your W-2 on this line.**

Line 15 - ESTIMATED TAX - Enter total quarterly estimated tax payments for 2011 including any credit carryover from your 2010 return. To receive credit for fourth quarter estimated tax payments, they must have been made by January 17, 2012. Also, enter the amount paid with Form 1027 (Automatic Extension) on this line. See page 4 of the Delaware Resident Instruction Booklet for more information regarding the requirement to file Estimated Taxes. Also on page 4 is information regarding penalties for the failure to file Estimated Taxes.

Line 19 - If you wish to contribute a donation to one or more of these worthwhile funds, complete DE Schedule III. **The minimum amount of contribution is \$1.00.** Enter the total of all contributions on Line 19.

Line 20 - If you wish to apply a portion of your overpayment to your 2012 Delaware Estimated Tax Account, enter the amount to be applied on Line 20.

NOTE: An amount entered on Line 20 will reduce the amount of your overpayment refunded to you.

Line 21 - If you owe penalties and interest you may choose to compute the amount of penalties and interest due, or you may leave Line 21 blank and the Division of Revenue will calculate the amount and send you a bill. (See instruction booklet, pages 4 and 5).

Line 22 - If you have a Balance Due on Line 17, add Lines 17, 19 and 21. Enter the total on Line 22 and pay in full.

Line 23 - If you do not have a balance due or a refund due, enter "0" (Zero) on Line 23. If you have an overpayment on Line 18, subtract Lines 19, 20 and 21 from Line 18. Enter the amount of overpayment to be refunded to you on Line 23.

Direct Deposit Information

Complete the Direct Deposit Information section if you want the amount shown on Line 23 to be directly deposited into your bank account - it must go to a bank account in the U.S. You can check with your financial institution to make sure your deposit will be accepted and to get the correct routing and account numbers. Detailed instructions are included in the Delaware Resident Instruction Booklet. **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.**

Sign and date the return. Keep a copy for your records.

NET BALANCE DUE (LINE 22):

DELAWARE DIVISION OF REVENUE
 P.O. BOX 508
 WILMINGTON, DE 19899-0508

NET REFUND (LINE 23):

DELAWARE DIVISION OF REVENUE
 P.O. BOX 8765
 WILMINGTON, DE 19899-8765

ZERO (LINE 23):

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 WHEN FILING YOUR RETURN

2011 DELAWARE RESIDENT SCHEDULES

Name(s): _____ Social Security Number: _____

COLUMNS: Column A is reserved for the spouse of those couples choosing filing status 4. (Reconcile your Federal totals to the appropriate individual. See Page 9 worksheet.) Taxpayers using filing statuses 1, 2, 3, or 5 are to complete Column B only.

Filing Status 4 ONLY Spouse Information COLUMN A	All other filings statuses You or You plus Spouse COLUMN B
--------------------------------------------------------	------------------------------------------------------------------

DE SCHEDULE I - CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

See the instructions and complete the worksheet on Page 7 prior to completing DE Schedule I.

Enter the credit in **HIGHEST** to **LOWEST** amount order.

1. Tax imposed by State of _____ (enter 2 character state name).....	1		00		00
2. Tax imposed by State of _____ (enter 2 character state name).....	2		00		00
3. Tax imposed by State of _____ (enter 2 character state name).....	3		00		00
4. Tax imposed by State of _____ (enter 2 character state name).....	4		00		00
5. Tax imposed by State of _____ (enter 2 character state name).....	5		00		00
6. Enter the total here and on EZ Return, Line 10 or Resident Return, Line 10. You must attach a copy of the other state return(s) with your Delaware tax return	6		00		00

DE SCHEDULE II - EARNED INCOME TAX CREDIT (EITC)

Complete the Earned Income Tax Credit for each child YOU CLAIMED the Earned Income Credit for on your federal return.

Qualifying Child Information	CHILD 1	CHILD 2	CHILD 3
7. Child's Name (First and Last Name).....	Sara Jackson	Deshon Jackson	
8. Child's SSN			
9. Child's Year of Birth.....	2000	2003	

10. Was the child under age 24 at the end of 2011, a student, and younger than you (or your spouse, if filing jointly)?.....	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
11. Was the child permanently and totally disabled during any part of 2011?.....	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO

12. Delaware State Income Tax from Line 8 (enter higher tax amount from Column A or B).....	12		00
13. Federal earned income credit from Federal Form 1040, Line 64a; Form 1040A, Line 38a; Form 1040 EZ, Line 8a.....	13		00
14. Delaware EITC Percentage (20%).....	14	.20	
15. Multiply Line 13 by Line 14	15		00
16. Enter the Smaller of Line 12 or Line 15 above. Enter here and on EZ Return, Line 11 or Resident Return, Line 14.....	16		00

See the instructions on Page 8 for ALL required documentation to attach.

DE SCHEDULE III - CONTRIBUTIONS TO SPECIAL FUNDS

See Page 13 for a description of each worthwhile fund listed below.

17. A. Non-Game Wildlife		00	F. Diabetes Educ.		00	K. Ovarian Cancer Fund		00
B. U.S. Olympics		00	G. Veteran's Home		00	L. 21st Fund for Children		00
C. Emergency Housing		00	H. DE National Guard		00	M. White Clay Creek		00
D. Breast Cancer Educ.		00	I. Juv. Diabetes Fund		00			
E. Organ Donations		00	J. Mult. Sclerosis Soc.		00			

Enter the total Contribution amount here and on EZ Return, Line 19 or Resident Return, Line 24..... 17

	00
--	----

This page MUST be sent in with your Delaware return if any of the schedules (above) are completed.



222222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN) 516669987			1 Wages, tips, other compensation 44,074		2 Federal income tax withheld 4,000		
c Employer's name, address, and ZIP code Deltco Trash Services 2220 Cherry Island Newport DE 19912			3 Social security wages 44,074		4 Social security tax withheld 2,500		
			5 Medicare wages and tips 44,074		6 Medicare tax withheld 1,000		
			7 Social security tips		8 Allocated tips		
d Control number			9 Advance EIC payment		10 Dependent care benefits		
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans	
Tony Soprano		8824 Seneca Valley				12a C o d e	
8824 Seneca Valley		Hockessin DE 19808				12b C o d e	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12c C o d e	
				14 Other		12d C o d e	
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
DE	516669987	44074	1360				

Form **W-2** Wage and Tax Statement

2011

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return.

222222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN) 516669987			1 Wages, tips, other compensation 74,799		2 Federal income tax withheld 6,900		
c Employer's name, address, and ZIP code Giavonna Designs 1555 New Jersey Avenue Vorhees NJ 08043			3 Social security wages 74,799		4 Social security tax withheld 4,200		
			5 Medicare wages and tips 74,799		6 Medicare tax withheld 2,500		
			7 Social security tips		8 Allocated tips		
d Control number			9 Advance EIC payment		10 Dependent care benefits		
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans	
Carmela Soprano		8824 Seneca Valley		Hockessin DE 19808		12a C o d e	
f Employee's address and ZIP code		13 Statutory employee		Retirement plan		12b C o d e	
		Third-party sick pay		14 Other		12c C o d e	
15 State		Employer's state ID number		16 State wages, tips, etc.		17 State income tax	
DE		516669987		74799		2500	
NJ						1100	
			18 Local wages, tips, etc.		19 Local income tax		20 Locality name

Form **W-2** Wage and Tax Statement

2011

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return.

2011

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DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN FORM 200-01

DO NOT WRITE OR STAPLE IN THIS AREA

or Fiscal year beginning and ending

Your Social Security No. Spouse's Social Security No.

(Attach Label Here) DO NOT COVER SOCIAL SECURITY NUMBERS

Your Last Name Soprano First Name and Middle Initial Tony Jr., Sr., III., etc.

Spouse's Last Name Soprano Spouse's First Name Carmela Jr., Sr., III., etc.

Present Home Address (Number and Street) Apt. # 8824 Seneca Valley

City Hockessin State DE Zip Code 19707

FILING STATUS (MUST CHECK ONE)

- 1. Single, Divorced, Widow(er)
2. Joint
3. Married & Filing Separate Forms
4. Married & Filing Combined Separate on this form
5. Head of Household

Form DE2210 Attached

If you were a part-year resident in 2011, give the dates you resided in Delaware.

From 2011 To 2011 Month Day Month Day

Column A is for Spouse information, Filing Status 4 only. All other filing statuses use Column B.

1. DELAWARE ADJUSTED GROSS INCOME. Enter amount from reverse side, Line 42 1 74,799 00 44,074 00

2a. If you elect the DELAWARE STANDARD DEDUCTION check here...
b. Filing Statuses 1, 2, 3 and 5, enter Itemized Deductions from reverse side, Line 48 in Column B
2 16,699 00 10,116 00

3. ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions - see instructions)
CHECK BOX(ES)
3 00 00

4. TOTAL DEDUCTIONS - Add Lines 2 & 3 and enter here... 4 16,699 00 10,116 00

5. TAXABLE INCOME - Subtract Line 4 from Line 1, and Compute Tax on this Amount... 5 58,100 00 33,958 00

6. Tax Liability from Tax Rate Table/Schedule 6 2,839 00 1,499 00
7. Tax on Lump Sum Distribution (Form 329) 7 00 00
8. TOTAL TAX - Add Lines 6 and 7 and enter here... > 8 2,839 00 1,499 00

PERSONAL CREDITS If you are Filing Status 3, see instructions on Page 6. If you use Filing Status 4, enter the total for each appropriate column. All others enter total in Column B.

9a. Enter number of exemptions claimed on Federal return 4 X \$110... 9a 220 00 220 00

9b. CHECK BOX(ES) Spouse 60 or over (Column A) Self 60 or over (Column B)
9b 00 00

10. Tax imposed by State of NJ (Must attach copy of DE Schedule I and other state return)... 10 1,100 00 00

11. Volunteer Firefighter Co. # - Spouse (Column A) Self (Column B) Enter credit amount... 11 00 00

12. Other Non-Refundable Credits (see instructions on Page 7)... 12 00 00

13. Child Care Credit. Must attach Form 2441. (Enter 50% of Federal credit)... 13 00 00

14. Earned Income Tax Credit. See instructions on Page 8 for ALL required documentation... 14 00 00

15. Total Non-Refundable Credits. Add Lines 9a, 9b, 10, 11, 12, 13 & 14 and enter here... 15 1,320 00 220 00

16. BALANCE. Subtract Line 15 from Line 8. If Line 15 is greater than Line 8, enter "0" (Zero)... 16 1,519 00 1,279 00

17. Delaware Tax Withheld (Attach W2s/1099s)... 17 2,500 00 1,360 00

18. 2011 Estimated Tax Paid & Payments with Extensions... 18 00 00

19. S Corp Payments and Refundable Business Credits... 19 00 00

20. 2011 Real Estate Estimated Payments... 20 00 00

21. TOTAL Refundable Credits. Add Lines 17, 18, 19, and 20 and enter here... > 21 2,500 00 1,360 00

22. BALANCE DUE. If Line 16 is greater than Line 21, subtract 21 from 16 and enter here... > 22 00 00

23. OVERPAYMENT. If Line 21 is greater than Line 16, subtract 16 from 21 and enter here... > 23 981 00 81 00

24. CONTRIBUTIONS TO SPECIAL FUNDS If electing a contribution, complete and attach DE Schedule III... 24 70 00

25. AMOUNT OF LINE 23 TO BE APPLIED TO 2012 ESTIMATED TAX ACCOUNT ENTER > 25 00

26. PENALTIES AND INTEREST DUE. If Line 22 is greater than \$400, see estimated tax instructions... ENTER > 26 00

27. NET BALANCE DUE (For Filing Status 4, see instructions, page 9)... PAY IN FULL > 27 00

28. NET REFUND (For Filing Status 4, see instructions, page 9)... ZERO DUE/TO BE REFUNDED > 28 992 00

ATTACH LABEL HERE

STAPLE W-2 FORMS HERE

STAPLE CHECK HERE

2011 DELAWARE RESIDENT SCHEDULES

Name(s): _____ Social Security Number: _____

COLUMNS: Column A is reserved for the spouse of those couples choosing filing status 4. (Reconcile your Federal totals to the appropriate individual. See Page 9 worksheet.) Taxpayers using filing statuses 1, 2, 3, or 5 are to complete Column B only.

Filing Status 4 ONLY Spouse Information COLUMN A	All other filings statuses You or You plus Spouse COLUMN B
--------------------------------------------------------	------------------------------------------------------------------

DE SCHEDULE I - CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

See the instructions and complete the worksheet on Page 7 prior to completing DE Schedule I.

Enter the credit in **HIGHEST** to **LOWEST** amount order.

1. Tax imposed by State of <u>NJ</u> (enter 2 character state name).....	1	1,100	00		00
2. Tax imposed by State of _____ (enter 2 character state name).....	2		00		00
3. Tax imposed by State of _____ (enter 2 character state name).....	3		00		00
4. Tax imposed by State of _____ (enter 2 character state name).....	4		00		00
5. Tax imposed by State of _____ (enter 2 character state name).....	5		00		00
6. Enter the total here and on EZ Return, Line 10 or Resident Return, Line 10. You must attach a copy of the other state return(s) with your Delaware tax return	6	1,100	00		00

DE SCHEDULE II - EARNED INCOME TAX CREDIT (EITC)

Complete the Earned Income Tax Credit for each child YOU CLAIMED the Earned Income Credit for on your federal return.

Qualifying Child Information	CHILD 1	CHILD 2	CHILD 3
7. Child's Name (First and Last Name).....			
8. Child's SSN			
9. Child's Year of Birth.....			
10. Was the child under age 24 at the end of 2011, a student, and younger than you (or your spouse, if filing jointly)?.....	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
11. Was the child permanently and totally disabled during any part of 2011?.....	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
12. Delaware State Income Tax from Line 8 (enter higher tax amount from Column A or B).....			00
13. Federal earned income credit from Federal Form 1040, Line 64a; Form 1040A, Line 38a; Form 1040 EZ, Line 8a.....			00
14. Delaware EITC Percentage (20%).....			.20
15. Multiply Line 13 by Line 14			00
16. Enter the Smaller of Line 12 or Line 15 above. Enter here and on EZ Return, Line 11 or Resident Return, Line 14.....			00

See the instructions on Page 8 for ALL required documentation to attach.

DE SCHEDULE III - CONTRIBUTIONS TO SPECIAL FUNDS

See Page 13 for a description of each worthwhile fund listed below.

17. A. Non-Game Wildlife		00	F. Diabetes Educ.	10	00	K. Ovarian Cancer Fund	10	00
B. U.S. Olympics		00	G. Veteran's Home		00	L. 21st Fund for Children	10	00
C. Emergency Housing	10	00	H. DE National Guard		00	M. White Clay Creek	10	00
D. Breast Cancer Educ.	10	00	I. Juv. Diabetes Fund		00			
E. Organ Donations	10	00	J. Mult. Sclerosis Soc.		00			

Enter the total Contribution amount here and on EZ Return, Line 19 or Resident Return, Line 24..... 17 70 00

This page MUST be sent in with your Delaware return if any of the schedules (above) are completed.



22222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN) 51-777-5932			1 Wages, tips, other compensation 12502		2 Federal income tax withheld 1252		
c Employer's name, address, and ZIP code Children's House 122 Lea Blvd Wilmington DE 19802			3 Social security wages		4 Social security tax withheld		
			5 Medicare wages and tips		6 Medicare tax withheld		
			7 Social security tips		8 Allocated tips		
d Control number			9		10 Dependent care benefits		
e Employee's first name and initial Last name Suff. RONALD MCDONALD 45 South Avenue Secane PA 19018			11 Nonqualified plans		12a C o o d e		
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b C o o d e		
			14 Other		12c C o o d e		
					12d C o o d e		
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
DE	517775932	12502	810				

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2011

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN) 51-777-5932			1 Wages, tips, other compensation 10000		2 Federal income tax withheld 1000		
c Employer's name, address, and ZIP code Children's House 122 Lea Blvd Wilmington DE 19802			3 Social security wages		4 Social security tax withheld		
			5 Medicare wages and tips		6 Medicare tax withheld		
			7 Social security tips		8 Allocated tips		
d Control number			9		10 Dependent care benefits		
e Employee's first name and initial Last name Suff. RONALD MCDONALD 45 South Avenue Secane PA 19018			11 Nonqualified plans		12a C o o d e		
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b C o o d e		
			14 Other		12c C o o d e		
					12d C o o d e		
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
NJ	517775932	10000	200				

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2011

Department of the Treasury—Internal Revenue Service

2011 NR

DELAWARE INDIVIDUAL
NON-RESIDENT
INCOME TAX RETURN
FORM 200-02

DO NOT WRITE OR STAPLE IN THIS AREA

or Fiscal year beginning _____ and ending _____

Your Social Security No. _____ Spouse's Social Security No. _____

(Attach Label Here) **DO NOT COVER SOCIAL SECURITY NUMBERS**

Your Last Name **McDonald** First Name and Middle Initial **Ronald** Jr., Sr., III., etc.

Spouse's Last Name _____ Spouse's First Name _____ Jr., Sr., III., etc.

Present Home Address (Number and Street) **45 South Avenue** Apt. # _____

City **Secane** State **PA** Zip Code **19018**

FILING STATUS (MUST CHECK ONE)

1. Single, Divorced, Widow(er) 3. Married & Filing Separate Forms
 2. Joint 5. Head of Household

Check if FULL-YEAR non-resident in 2011

Form DE2210 Attached

If you were a part-year resident in 2011, give the dates you resided in Delaware.

From 1 / 1 / 2011 To 5 / 1 / 2011
 Month Day Month Day

37. DELAWARE ADJUSTED GROSS INCOME (Enter amount from reverse side, Line 30B, Column 1)..... 37 **152,672** 00

38. (a) If you elect the STANDARD DEDUCTION check here..... a.
 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. 38 **3,250** 00

39. ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions - see instructions)
 CHECK BOX(ES)
 If SPOUSE was 65 or over and/or Blind If YOU were 65 or over and/or Blind 39 **00**

40. TOTAL DEDUCTIONS - Add Lines 38 & 39 and enter here..... 40 **3,250** 00

41. TAXABLE INCOME - Subtract Line 40 from Line 37, and Compute Tax on this Amount..... 41 **149,422** 00

42. Tax Liability Computation
 A Line 30A **142672** 00 Proration Decimal (See instructions, page 10) Tax Liability from Tax Rate Table/Schedule Amount
 B Line 30 B **152672** 00 = **0.9345** x **9158** 00 42 **8558** 00

PERSONAL CREDITS (If Filing Status 3, see instructions on page 10)
 43a Enter number of exemptions claimed on Federal return 1 X \$110. = 110
 Multiply this amount by the proration decimal on Line 42 (X 0.9345) and enter total here..... 43a **103** 00

43b CHECK BOX(ES) Spouse 60 or Over (if filing status 2) Self 60 or Over
 Enter number of boxes checked on Line 43b 1 X \$110. = 110
 Multiply this amount by the proration decimal on Line 42 (X 0.9345) and enter total here..... 43b **103** 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 **100** 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 **306** 00

47. BALANCE. Subtract Line 46 from Line 42. If Line 46 is greater than Line 42, enter "0" (Zero)..... 47 **8252** 00

48. Delaware Tax Withheld (Attach W-2s/1099s)..... 48 **810** 00

49. 2011 Estimated Tax Paid & Payments with Extensions..... 49 **00**

50. S Corp Payments and Refundable Business Credits (See Instructions, Page 12)..... 50 **00**

51. 2011 Real Estate Estimated Payments..... 51 **2562** 00

52. TOTAL REFUNDABLE CREDITS. Add Lines 48, 49, 50, and 51..... 52 **3372** 00

53. If Line 47 is greater than Line 52, subtract 52 from 47 and enter here.....AMOUNT YOU OWE > 53 **4880** 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 **90** 00

56. AMOUNT OF LINE 53 TO BE APPLIED TO 2012 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 **00**

59. NET REFUND. Subtract Lines 55, 56 and 57 from Line 54.....ZERO DUE/TO BE REFUNDED > 59 **4970** 00

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	Signature of Paid Preparer X	Date	EIN,SSN or PTIN
Spouse's Signature (If filing joint) X	Date	Address	Zip Code	
Home Phone	Business Phone	Business Phone		
Email Address		Email Address		



ATTACH LABEL HERE

STAPLE W-2 FORMS HERE

STAPLE CHECK HERE

SECTION A - INCOME AND ADJUSTMENTS FROM FEDERAL RETURN

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

	Federal COLUMN 1		Delaware Source Income/Loss COLUMN 2	
1	22,502	00	12,502	00
2		00		00
3		00		00
4		00		00
5		00		00
6		00		00
7a	130,170	00	130,170	00
7b		00		00
8		00		00
9		00		00
10		00		00
11		00		00
12		00		00
13		00		00
14		00		00
15		00		00
16		00		00
17	152,672	00	142,672	00

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

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

	COLUMN 1	COLUMN 2
18	00	00
19	00	00
20	00	00
21	00	00

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

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

	COLUMN 1	COLUMN 2
22	00	00
23	00	00
24	00	00
25	00	00
26	00	00
27	00	00
28	00	00
29	00	00
30A	142,672	00
30B	152,672	00

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

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

	COLUMN 1
31	00
32	00
33	00
34	00
35a	00
35b	00
36	00

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 b. Type: Checking Savings
- c. Account Number
- d. Is this refund going to or through an account that is located outside of the United States? Yes No

DATE OF DEATH					
SPOUSE			TAXPAYER		
Month	/	Day	/	Year	Year

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 8752
 WILMINGTON, DE 19899-8752

NET REFUND (LINE 59):
 DELAWARE DIVISION OF REVENUE
 P.O. BOX 8772
 WILMINGTON, DE 19899-8772

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 WHEN FILING YOUR RETURN
AND KEEP A COPY OF THE RETURN FOR YOUR RECORDS



2011 DELAWARE NON-RESIDENT SCHEDULE

Name(s): _____ Social Security Number: _____

DE SCHEDULE I - CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

See the instructions and complete the worksheet on Page 11 prior to completing DE Schedule I.

Enter the credit in **HIGHEST** to **LOWEST** amount order.

1. Tax imposed by State of <u>PA</u> (enter 2 character state name).....	1	100	00
2. Tax imposed by State of _____ (enter 2 character state name).....	2		00
3. Tax imposed by State of _____ (enter 2 character state name).....	3		00
4. Tax imposed by State of _____ (enter 2 character state name).....	4		00
5. Tax imposed by State of _____ (enter 2 character state name).....	5		00
6. Enter the total here and on Page 1, Line 44. You must attach a copy of the other state return(s) with your Delaware tax return	6	100	00

DE SCHEDULE II - This schedule does not apply to the Non-resident form. It is intentionally excluded.

DE SCHEDULE III - CONTRIBUTIONS TO SPECIAL FUNDS

See Page 13 for a description of each worthwhile fund listed below.

7. A. Non-Game Wildlife	00	F. Diabetes Educ.	25	00	K. Ovarian Cancer Fund	5	00
B. U.S. Olympics	00	G. Veteran's Home		00	L. 21st Fund for Children		00
C. Emergency Housing	00	H. DE National Guard		00	M. White Clay Creek		00
D. Breast Cancer Educ.	50	00	I. Juv. Diabetes Fund	10	00		
E. Organ Donations		00	J. Mult. Sclerosis Soc.		00		

Enter the total Contribution amount here and on Non-Resident Return, Line 55..... 7

90	00
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This page MUST be sent in with your Delaware return if any of the Schedules (above) are completed.





Delaware Division of Revenue
820 N. French Street, P.O. Box 8735
Wilmington, Delaware 19899-8735

**2011
REAL ESTATE TAX RETURN
DECLARATION OF ESTIMATED
INCOME TAX**

FORM 5403

DO NOT WRITE OR STAPLE IN THIS AREA

Form 5403 must be completed for all conveyances and must be presented at the time of recording.

1. Description and address of property transferred (include property tax parcel number):

39998 Yacht Road Ocean View DE 19970 Lot 11,
12-1422.00

Tax Parcel Number: 12-1422.00

Date of Transfer: 10/27/11
(Month/Date/Year)

2. Transferor/Seller is:

- Individual or Revocable Living Trust
- Corporation
- Trust or Estate
- Business Trust
- Partnership
- S Corporation
- Limited Liability Company
- Other _____

3. Transferor or Seller Acquired Property By:

- Purchase
- Gift
- Inheritance
- 1031 Exchange
- Foreclosure/Repossession
- Other: _____

4. Transferor/Seller's name; SSN or EIN; and address to which correspondence is to be mailed after settlement. (Enter only one name and SSN or EIN per return. If more than one transferor/ seller, use separate forms for each; however, if Transferors/Sellers are husband and wife, enter only the primary taxpayer name and SSN, and only file one return. If transferor/seller is not an individual, list only EIN of non-individual transferor/seller and file only one Form 5403 for such transferor/seller – no Form 5403 should be filed for the members, partners, stockholders, trustees or other individuals or entities having an ownership interest in any such non-individual transferor/seller.)

Enter Social Security Number _____ or Employer Identification Number of the Transferor/Seller _____

Name of Transferor/Seller Ronald McDonald
Address 45 South Avenue
City Secane State PA Zip Code 19018

5. If applicable, check appropriate box. (Check no more than one box.)

- Transferor/seller is a resident (a) individual, (b) pass-through entity or (c) corporation, and not subject to withholding under 30 Del. C. §§1126, 1606 or 1909;
- Sale or exchange exempt from capital gain recognition;
- Gain realized excluded from income for tax year of sale or exchange;
- Sale or exchange occurred on or before December 31, 2010;
- Transferor/seller has insufficient information to determine if sale or exchange is subject to withholding. **By checking this box, transferor/seller understands that once sufficient information is available, payment of tax may be due and the appropriate return must be timely filed.**

If any box in Section 5 is checked, DO NOT complete Sections 6, 7 and 8 below. No payment is due at this time.

6. Computation of Payment and Tax to be Withheld. (See Instructions)

a. Total sales price	\$ 133,000
b. Less selling expenses	\$ 2,829
c. Net sales price (Subtract Line b from Line a)	\$ 130,170.75
d. Adjusted basis of property	\$ 93,300
e. Total gain (Subtract Line d from Line c)	\$ 36,870.25
f. Cash Payments (not including payments in Line b above)	\$
g. Net Cash Received (Subtract (Line f from Line c)	\$ 130,170.25
h. Delaware Tax Due (Multiply either Line "e" or "g" by 6.95%)	\$ 2,562.48

7. Check box if the transferor/seller is reporting gain under the installment method. No Tax is payable at this time.

Note: If completing this section you must report and remit any capital gain tax to the State of Delaware when any capital gain as a result of the sale of this property is recognized for Federal Tax Purposes.

8. Delaware Income Tax Paid. (See Instructions.) \$ _____

Under penalty of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct and complete. If prepared by a person other than the transferor/seller, the declaration is based on all information to which the preparer has any knowledge. **Transferor/Seller, Please sign and print full name and title (if any):**

Signature

Name

Title

**INSTRUCTIONS FORM 5403
REAL ESTATE TAX RETURN REALTY TRANSFER TAX RETURN**

Every non-resident individual, pass through entity or corporation who makes, executes, delivers, accepts, or presents for recording any document, except those exemptions defined or described in Sections 1126, 1606 and 1909 of Title 30, or in whose behalf any document is made, executed, delivered, accepted or presented for recording, shall be subject to pay for and in respect to the transaction or any part thereof, a Real Estate Tax at the rate of six and 95/100 percent (6.95%) of the value of the gain on the property sold as represented by such document, which tax shall be payable at the time of making, execution, delivery, acceptance or presenting of such document for recording. Said tax is to be paid by the Transferor(s)/Seller(s).

SPECIFIC INSTRUCTIONS

Line 1. Enter a description and address of the property transferred/ sold, including the tax parcel number and date of transfer. If you need to describe transfer issues please do so here.

Line 2. Check the appropriate box to indicate whether the Transferor/Seller is an Individual or Revocable Living Trust, a Corporation, Trust or Estate, Business Trust, Partnership, S Corporation, Limited Liability Company, or Other, such as a Government Agency or Non-Profit Corporation.

Line 3. Check the appropriate box to indicate how the transferor/ seller acquired the property.

Line 4. Enter the Transferor/Seller's name; SSN or EIN; and address to which correspondence is to be mailed after settlement. (Enter only one name and SSN or EIN per return. If more than one transferor/ seller, use separate forms for each; however, if Transferors/Sellers are husband and wife, enter only the primary taxpayer name and SSN, and only file one return. If transferor/seller is not an individual, list only EIN of non-individual transferor/seller and file only one Form 5403 for such transferor/seller – no Form 5403 should be filed for the members, partners, stockholders, trustees or other individuals or entities having an ownership interest in any such non-individual transferor/seller.)

Line 5. Check the appropriate box to indicate if the transferor(s)/ seller(s) are resident individuals, pass-through entities or corporations that are not subject to real estate tax capital gain withholding; the sale or exchange is exempt from capital gain recognition because of either Federal or Delaware exemption; the gain realized will be excluded from income for tax year of sale or exchange; the sale or exchange occurred on or before December 31, 2010; or the transferor(s)/seller(s) has/ have insufficient information to determine if sale or exchange is subject to withholding. By checking the last box, the transferor(s)/seller(s) understands that, once sufficient information is available, payment of tax may be due and the appropriate return must be timely filed. If any of the above boxes in Section 5 are checked, stop here, do not complete Sections 6, 7 and 8 below, and no payment is due at this time. Be sure to only check one box.

Line 6. On line "a" enter the 'Total Sales Price'.

On line "b" enter the 'Selling Expenses'.

On line "c" enter the 'Net Sales Price' by subtracting line "b" from line "a".

On line "d" enter the 'Adjusted Basis'. "Adjusted basis," includes mortgages used to buy, construct or substantially improve the real estate, liens as well as the taxpayer's investment in the property.

On line "e" enter the 'Total Gain' by subtracting line "d" from line "c". This is the transferor's/ seller's capital gain for both Federal and Delaware State tax purposes.

On line "f" enter the total Cash Paid at the time of transfer or sale, not including any cash payments reported on line b.

On line "g" enter the 'Net Cash Received' by subtracting line f from line c.

The transferor/ seller may elect either Line e or Line g to calculate the 'Delaware Tax Due'.

On line "h" enter the 'Delaware Tax Due' by multiplying either line "e" or line "g" by 6.95%. This is the amount of real estate tax payment due to the Delaware Division of Revenue that you must remit with this form unless line 7 is completed. If you elected line g to make the calculation the transferor(s)/seller(s) may owe additional Delaware Income Tax. If owed this tax is due at the time the next Quarterly Estimated Tax Payment is due.

Line 7. If the transferor(s)/seller(s) is/ are reporting gain under the installment method no payment is due at this time, but by law you must report and remit any capital gain tax to the State of Delaware when any capital gain as a result of the sale of this property is recognized for Federal Tax Purposes.

Line 8. Enter the amount of Delaware Tax Due from Line 6(h), unless you completed Section 7. This is the amount payable to the Delaware Division of Revenue.

The Transferor/Seller must sign Form 5403, print their full name and title, if any. This form and the estimated income tax, if any, reported due and payable on this form must be remitted with the deed to the Recorder's Office before the Recorder shall record a deed conveying title in Delaware real estate. The tax returns or reports and the amounts of tax collected pursuant to Title 30 of the Delaware Code, Sections 1126, 1606 or 1909, and the Recorder's Office and its employees or agents, shall be subject to the secrecy provisions and penalties of Title 30 of the Delaware Code, Section 368."

22222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN) 51-666-5988			1 Wages, tips, other compensation 75337		2 Federal income tax withheld 8000		
c Employer's name, address, and ZIP code Pacifco Ford 9033 Essington Avenue Newark DE 19711			3 Social security wages		4 Social security tax withheld		
			5 Medicare wages and tips		6 Medicare tax withheld		
			7 Social security tips		8 Allocated tips		
d Control number			9		10 Dependent care benefits		
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans	
WILLIAM LACY JR						12a C o o l l e c t e d	
1201 Tulip Way						12b C o o l l e c t e d	
Elsmere DE 19805						12c C o o l l e c t e d	
f Employee's address and ZIP code						12d C o o l l e c t e d	
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
DE	516665988	75337	3515				

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2011

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN) 51-666-7012			1 Wages, tips, other compensation 387427		2 Federal income tax withheld 125000		
c Employer's name, address, and ZIP code First State Financial 1250 E Main Street Newark NJ 07102			3 Social security wages		4 Social security tax withheld		
			5 Medicare wages and tips		6 Medicare tax withheld		
			7 Social security tips		8 Allocated tips		
d Control number			9		10 Dependent care benefits		
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans	
GIOVONNA LACY						12a C o o d e	
1201 Tulip Way						12b C o o d e	
Elsmere DE 19805						12c C o o d e	
f Employee's address and ZIP code						12d C o o d e	
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
NJ	516667012	386206	340				

Form **W-2** Wage and Tax Statement
 Copy 1—For State, City, or Local Tax Department

2011

Department of the Treasury—Internal Revenue Service

2011 NR

DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN FORM 200-02

DO NOT WRITE OR STAPLE IN THIS AREA

or Fiscal year beginning and ending

Your Social Security No. Spouse's Social Security No.

(Attach Label Here) DO NOT COVER SOCIAL SECURITY NUMBERS

Your Last Name Lacy First Name and Middle Initial William Jr., Sr., III., etc. Jr.

Spouse's Last Name Lacy Spouse's First Name Giavonna Jr., Sr., III., etc.

Present Home Address (Number and Street) Apt. # 1201 Tulip Way

City Elsmere State DE Zip Code 19805

FILING STATUS (MUST CHECK ONE)

- 1. [X] Single, Divorced, Widow(er) 3. [] Married & Filing Separate Forms 2. [] Joint 5. [] Head of Household

Check if FULL-YEAR non-resident in 2011 [X] Form DE2210 Attached []

If you were a part-year resident in 2011, give the dates you resided in Delaware. From 2011 To 2011

37. DELAWARE ADJUSTED GROSS INCOME (Enter amount from reverse side, Line 30B, Column 1) 37 461,543 00

38. (a) If you elect the STANDARD DEDUCTION check here... a. [] 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. [X] 38 42,548 00

39. ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions - see instructions) CHECK BOX(ES) If SPOUSE was 65 or over [] and/or Blind [] If YOU were 65 or over [] and/or Blind [] 39 00

40. TOTAL DEDUCTIONS - Add Lines 38 & 39 and enter here... 40 42,548 00

41. TAXABLE INCOME - Subtract Line 40 from Line 37, and Compute Tax on this Amount... 41 418,995 00

42. Tax Liability Computation A Line 30A 75337 00 Proration Decimal (See instructions, page 10) Tax Liability from Tax Rate Table/Schedule Amount B Line 30 B 461543 00 = 0.1632 x 24304 00 42 3,996 00

PERSONAL CREDITS (If Filing Status 3, see instructions on page 10) 43a Enter number of exemptions claimed on Federal return 2 X \$110. = 220 Multiply this amount by the proration decimal on Line 42 (X) and enter total here... 43a 36 00

43b CHECK BOX(ES) Spouse 60 or Over (if filing status 2) [] Self 60 or Over [] 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 44

45. Other Non-Refundable Credits (See instructions, page 11) 45 00 45

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 3,930 00

48. Delaware Tax Withheld (Attach W-2s/1099s) 48 3,515 00 48

49. 2011 Estimated Tax Paid & Payments with Extensions... 49 600 00 49

50. S Corp Payments and Refundable Business Credits (See Instructions, Page 12) 50 00 50

51. 2011 Real Estate Estimated Payments... 51 00 51

52. TOTAL REFUNDABLE CREDITS. Add Lines 48, 49, 50, and 51... 52 4,115 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 > 54 185 00

55. CONTRIBUTIONS TO SPECIAL FUNDS If electing a contribution, complete and attach DE Schedule III...TOTAL > 55 00

56. AMOUNT OF LINE 53 TO BE APPLIED TO 2012 ESTIMATED TAX ACCOUNT...ENTER > 56 185 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 00

59. NET REFUND. Subtract Lines 55, 56 and 57 from Line 54...ZERO DUE/TO BE REFUNDED > 59 0 00

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.

Signature and contact information section including fields for Your Signature, Spouse's Signature, Home Phone, Business Phone, Email Address, Signature of Paid Preparer, Address, Zip Code, Business Phone, Email Address, and EIN,SSN or PTIN.



ATTACH LABEL HERE

STAPLE W-2 FORMS HERE

STAPLE CHECK HERE

2011 DELAWARE NON-RESIDENT SCHEDULE

Name(s): _____ Social Security Number: _____

DE SCHEDULE I - CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

See the instructions and complete the worksheet on Page 11 prior to completing DE Schedule I.

Enter the credit in **HIGHEST** to **LOWEST** amount order.

1. Tax imposed by State of _____ (enter 2 character state name).....	1		00
2. Tax imposed by State of _____ (enter 2 character state name).....	2		00
3. Tax imposed by State of _____ (enter 2 character state name).....	3		00
4. Tax imposed by State of _____ (enter 2 character state name).....	4		00
5. Tax imposed by State of _____ (enter 2 character state name).....	5		00
6. Enter the total here and on Page 1, Line 44. You must attach a copy of the other state return(s) with your Delaware tax return	6		00

DE SCHEDULE II - This schedule does not apply to the Non-resident form. It is intentionally excluded.

DE SCHEDULE III - CONTRIBUTIONS TO SPECIAL FUNDS

See Page 13 for a description of each worthwhile fund listed below.

7. A. Non-Game Wildlife		00	F. Diabetes Educ.		00	K. Ovarian Cancer Fund		00
B. U.S. Olympics		00	G. Veteran's Home		00	L. 21st Fund for Children		00
C. Emergency Housing		00	H. DE National Guard		00	M. White Clay Creek		00
D. Breast Cancer Educ.		00	I. Juv. Diabetes Fund		00			
E. Organ Donations		00	J. Mult. Sclerosis Soc.		00			

Enter the total Contribution amount here and on Non-Resident Return, Line 55..... 7

	00
--	----

This page MUST be sent in with your Delaware return if any of the Schedules (above) are completed.



22222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN) 51-777-5937			1 Wages, tips, other compensation 22900		2 Federal income tax withheld 2000		
c Employer's name, address, and ZIP code Media Entertainment 2501 Huntingdon Parkway Middletown DE 19911			3 Social security wages		4 Social security tax withheld		
			5 Medicare wages and tips		6 Medicare tax withheld		
			7 Social security tips		8 Allocated tips		
d Control number			9		10 Dependent care benefits		
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans	12a C o o l u m n
John Travolta							12b C o o l u m n
120 Harper Valley Circle							12c C o o l u m n
Los Angeles CA 90010							12d C o o l u m n
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
DE	517775937	22900	813				

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2011

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN) 51-777-5940			1 Wages, tips, other compensation 12300		2 Federal income tax withheld 1200		
c Employer's name, address, and ZIP code Media Entertainment 2501 Huntingdon Parkway Middletown DE 19911			3 Social security wages		4 Social security tax withheld		
			5 Medicare wages and tips		6 Medicare tax withheld		
			7 Social security tips		8 Allocated tips		
d Control number			9		10 Dependent care benefits		
e Employee's first name and initial Last name Suff. John Travolta 120 Harper Valley Circle Los Angeles CA 90010			11 Nonqualified plans		12a C o o l l e		
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b C o o l l e		
			14 Other		12c C o o l l e		
					12d C o o l l e		
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
DE	517775940	12300	437				

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2011

Department of the Treasury—Internal Revenue Service

2011 NR

DELAWARE INDIVIDUAL
NON-RESIDENT
INCOME TAX RETURN
FORM 200-02

DO NOT WRITE OR STAPLE IN THIS AREA

or Fiscal year beginning _____ and ending _____

Your Social Security No. _____ Spouse's Social Security No. _____

(Attach Label Here) **DO NOT COVER SOCIAL SECURITY NUMBERS**

Your Last Name **Travolta** First Name and Middle Initial **John** Jr., Sr., III., etc.

Spouse's Last Name _____ Spouse's First Name **Gina** Jr., Sr., III., etc.

Present Home Address (Number and Street) **120 Harper Valley Circle** Apt. # _____

City **Los Angeles** State **CA** Zip Code **97362**

FILING STATUS (MUST CHECK ONE)

1. Single, Divorced, Widow(er) 3. Married & Filing Separate Forms
2. Joint 5. Head of Household

Check if FULL-YEAR non-resident in 2011
Form DE2210 Attached

If you were a part-year resident in 2011, give the dates you resided in Delaware.
From _____ 2011 To _____ 2011
Month Day Month Day

37. DELAWARE ADJUSTED GROSS INCOME (Enter amount from reverse side, Line 30B, Column 1)..... 37 50,600 00

38. (a) If you elect the STANDARD DEDUCTION check here..... a.
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. 38 12,000 00

39. ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions - see instructions)
CHECK BOX(ES)
If SPOUSE was 65 or over and/or Blind If YOU were 65 or over and/or Blind 39 00

40. TOTAL DEDUCTIONS - Add Lines 38 & 39 and enter here..... 40 12,000 00

41. TAXABLE INCOME - Subtract Line 40 from Line 37, and Compute Tax on this Amount..... 41 38,600 00

42. Tax Liability Computation
A Line 30A 35200 00 Proration Decimal (See instructions, page 10) Tax Liability from Tax Rate Table/Schedule Amount
B Line 30 B 50600 00 = 0.6957 x 1757 00 42 1,222 00

PERSONAL CREDITS (If Filing Status 3, see instructions on page 10)
43a Enter number of exemptions claimed on Federal return 5 X \$110. = 550
Multiply this amount by the proration decimal on Line 42 (X 69.57%) and enter total here..... 43a 383 00

43b CHECK BOX(ES) Spouse 60 or Over (if filing status 2) Self 60 or Over
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 44

45. Other Non-Refundable Credits (See instructions, page 11)..... 45 00 45

46. Total Non-Refundable Credits. Add Lines 43a, 43b, 44 and 45..... 46 383 00

47. BALANCE. Subtract Line 46 from Line 42. If Line 46 is greater than Line 42, enter "0" (Zero)..... 47 839 00

48. Delaware Tax Withheld (Attach W-2s/1099s)..... 48 1,250 00 48

49. 2011 Estimated Tax Paid & Payments with Extensions..... 49 00 49

50. S Corp Payments and Refundable Business Credits (See Instructions, Page 12)..... 50 00 50

51. 2011 Real Estate Estimated Payments..... 51 00 51

52. TOTAL REFUNDABLE CREDITS. Add Lines 48, 49, 50, and 51..... 52 1,250 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 > 54 411 00

55. CONTRIBUTIONS TO SPECIAL FUNDS
If electing a contribution, complete and attach DE Schedule III.....TOTAL > 55 00

56. AMOUNT OF LINE 53 TO BE APPLIED TO 2012 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 00

59. NET REFUND. Subtract Lines 55, 56 and 57 from Line 54.....ZERO DUE/TO BE REFUNDED > 59 411 00

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	Signature of Paid Preparer X	Date	EIN,SSN or PTIN
Spouse's Signature (If filing joint) X	Date	Address	Zip Code	
Home Phone	Business Phone	Business Phone		
Email Address		Email Address		



ATTACH LABEL HERE

STAPLE W-2 FORMS HERE

STAPLE CHECK HERE

SECTION A - INCOME AND ADJUSTMENTS FROM FEDERAL RETURN

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

	Federal COLUMN 1		Delaware Source Income/Loss COLUMN 2	
1	35,200	00	35,200	00
2		00		00
3		00		00
4		00		00
5		00		00
6	15,400	00		00
7a		00		00
7b		00		00
8		00		00
9		00		00
10		00		00
11		00		00
12		00		00
13		00		00
14		00		00
15		00		00
16		00		00
17	50,600	00	35,200	00

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

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

	COLUMN 1	COLUMN 2
18	00	00
19	00	00
20	00	00
21	00	00

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

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

	COLUMN 1	COLUMN 2
22	00	00
23	00	00
24	00	00
25	00	00
26	00	00
27	00	00
28	00	00
29	00	00
30A	35,200	00
30B	50,600	00

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

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

	COLUMN 1
31	13,250 00
32	00
33	00
34	00
35a	1,250 00
35b	00
36	12,000 00

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 b. Type: Checking Savings
- c. Account Number
- d. Is this refund going to or through an account that is located outside of the United States? Yes No

DATE OF DEATH					
SPOUSE			TAXPAYER		
Month	/	Day	/	Year	
Month	/	Day	/	Year	

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 8752
 WILMINGTON, DE 19899-8752

NET REFUND (LINE 59):
 DELAWARE DIVISION OF REVENUE
 P.O. BOX 8772
 WILMINGTON, DE 19899-8772

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 WHEN FILING YOUR RETURN
AND KEEP A COPY OF THE RETURN FOR YOUR RECORDS



2011 DELAWARE NON-RESIDENT SCHEDULE

Name(s): _____ Social Security Number: _____

DE SCHEDULE I - CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

See the instructions and complete the worksheet on Page 11 prior to completing DE Schedule I.

Enter the credit in **HIGHEST** to **LOWEST** amount order.

1. Tax imposed by State of _____ (enter 2 character state name).....	1		00
2. Tax imposed by State of _____ (enter 2 character state name).....	2		00
3. Tax imposed by State of _____ (enter 2 character state name).....	3		00
4. Tax imposed by State of _____ (enter 2 character state name).....	4		00
5. Tax imposed by State of _____ (enter 2 character state name).....	5		00
6. Enter the total here and on Page 1, Line 44. You must attach a copy of the other state return(s) with your Delaware tax return	6		00

DE SCHEDULE II - This schedule does not apply to the Non-resident form. It is intentionally excluded.

DE SCHEDULE III - CONTRIBUTIONS TO SPECIAL FUNDS

See Page 13 for a description of each worthwhile fund listed below.

7. A. Non-Game Wildlife		00	F. Diabetes Educ.		00	K. Ovarian Cancer Fund		00
B. U.S. Olympics		00	G. Veteran's Home		00	L. 21st Fund for Children		00
C. Emergency Housing		00	H. DE National Guard		00	M. White Clay Creek		00
D. Breast Cancer Educ.		00	I. Juv. Diabetes Fund		00			
E. Organ Donations		00	J. Mult. Sclerosis Soc.		00			

Enter the total Contribution amount here and on Non-Resident Return, Line 55..... 7

	00
--	----

This page MUST be sent in with your Delaware return if any of the Schedules (above) are completed.



ATTACHMENTS

Delaware Exception List

***Questions concerning exception codes
call***

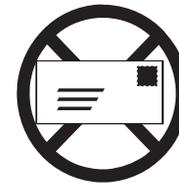
James A. Stewart III (302) 577-8170
James.stewart@state.de.us

DELAWARE 2011
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



2011

DE-8453

DELAWARE INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING

FOR THE YEAR JANUARY 1 - DECEMBER 31, 2011

DO NOT MAIL!

STATE OF DELAWARE

Form with fields: YOUR SOCIAL SECURITY NUMBER, SPOUSE'S SOCIAL SECURITY NUMBER, FIRST NAME(S) AND INITIAL(S), LAST NAME, HOME ADDRESS, CITY, TOWN OR POST OFFICE, STATE & ZIP CODE, DAYTIME TELEPHONE NUMBER

PART 1 TAX RETURN INFORMATION (WHOLE DOLLARS ONLY)

Table with 5 rows: 1. TOTAL DELAWARE ADJUSTED GROSS INCOME, 2. TOTAL DELAWARE TAX, 3. DELAWARE INCOME TAX WITHHELD, 4. NET REFUND, 5. NET BALANCE DUE

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

Form with fields: 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?

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.

SIGN HERE section with lines for 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).

SIGN HERE section for ERO with fields: ERO'S SIGNATURE, DATE, EIN, SSN, OR PTIN, FIRM'S NAME, CHECK IF ALSO PREPARER, CHECK IF SELF-EMPLOYED, ADDRESS, 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 section for PAID PREPARER with fields: PREPARER'S SIGNATURE, DATE, EIN, SSN, OR PTIN, FIRM'S NAME, CHECK IF SELF-EMPLOYED, ADDRESS

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:

<u>Boxes</u>	<u>Entry</u>
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 2012, the year digit is "2")

Example. The EFIN is 509325, The batch number is 000. The serial number is 56. The DCN is 00-509325-00056-2.

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, 2012, 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 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 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.

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 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 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 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.

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 2011 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:

<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 "2011 Form 200-01", "2011 Form 200-02", or "2011 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, 2012**, 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 (2011)

DETACH HERE AND MAIL BOTTOM PORTION WITH YOUR PAYMENT

DELAWARE FORM DE 200-V		2011	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 11/09/11)



2011

R

DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN FORM 200-01

DO NOT WRITE OR STAPLE IN THIS AREA

or Fiscal year beginning and ending

Your Social Security No. Spouse's Social Security No.

(Attach Label Here) DO NOT COVER SOCIAL SECURITY NUMBERS

Your Last Name First Name and Middle Initial Jr., Sr., III., etc.

Spouse's Last Name Spouse's First Name Jr., Sr., III., etc.

Present Home Address (Number and Street) Apt. #

City State Zip Code

FILING STATUS (MUST CHECK ONE)

- 1. Single, Divorced, Widow(er)
2. Joint
3. Married & Filing Separate Forms
4. Married & Filing Combined Separate on this form
5. Head of Household

Form DE2210 Attached

If you were a part-year resident in 2011, give the dates you resided in Delaware.

From 2011 To 2011
Month Day Month Day

Column A is for Spouse information, Filing Status 4 only. All other filing statuses use Column B.

1. DELAWARE ADJUSTED GROSS INCOME. Enter amount from reverse side, Line 42 1 00 00

2a. If you elect the DELAWARE STANDARD DEDUCTION check here.....
Filing Statuses 1, 3 & 5 Enter \$3250 in Column B Filing Status 4 Enter \$3250 in Column A and in Column B
Filing Status 2 Enter \$6500 in Column B

b. If you elect the DELAWARE ITEMIZED DEDUCTIONS check here.....
Filing Statuses 1, 2, 3 and 5, enter Itemized Deductions from reverse side, Line 48 in Column B
Filing status 4 enter Itemized Deductions from reverse side, Line 48 in Columns A and B 2 00 00

3. ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions - see instructions)
CHECK BOX(ES) Column A - if SPOUSE was 65 or over Blind
Column B - if YOU were 65 or over Blind
Multiply the number of boxes checked above by \$2500. If you are filing a combined separate return (Filing status 4) enter the total for each appropriate column. All others enter total in Column B 3 00 00

4. TOTAL DEDUCTIONS - Add Lines 2 & 3 and enter here..... 4 00 00

5. TAXABLE INCOME - Subtract Line 4 from Line 1, and Compute Tax on this Amount..... 5 00 00

Table with columns for Column A, Column B, and line numbers 6-8. Includes Tax Liability from Tax Rate Table/Schedule, Tax on Lump Sum Distribution (Form 329), and TOTAL TAX.

PERSONAL CREDITS If you are Filing Status 3, see instructions on Page 6. If you use Filing Status 4, enter the total for each appropriate column. All others enter total in Column B.

9a. Enter number of exemptions claimed on Federal return X \$110..... 9a 00 00
On Line 9a, enter the number of exemptions for: Column A Column B

9b. CHECK BOX(ES) Spouse 60 or over (Column A) Self 60 or over (Column B)
Enter number of boxes checked on Line 9b. X \$110..... 9b 00 00

10. Tax imposed by State of (Must attach copy of DE Schedule I and other state return).... 10 00 00

11. Volunteer Firefighter Co. # - Spouse (Column A) Self (Column B) Enter credit amount... 11 00 00

12. Other Non-Refundable Credits (see instructions on Page 7)..... 12 00 00

13. Child Care Credit. Must attach Form 2441. (Enter 50% of Federal credit)..... 13 00 00

14. Earned Income Tax Credit. See instructions on Page 8 for ALL required documentation..... 14 00 00

15. Total Non-Refundable Credits. Add Lines 9a, 9b, 10, 11, 12, 13 & 14 and enter here..... 15 00 00

16. BALANCE. Subtract Line 15 from Line 8. If Line 15 is greater than Line 8, enter "0" (Zero)..... 16 00 00

17. Delaware Tax Withheld (Attach W2s/1099s)..... 17 00 00

18. 2011 Estimated Tax Paid & Payments with Extensions.... 18 00 00

19. S Corp Payments and Refundable Business Credits..... 19 00 00

20. 2011 Real Estate Estimated Payments 20 00 00

21. TOTAL Refundable Credits. Add Lines 17, 18, 19, and 20 and enter here.....> 21 00 00

22. BALANCE DUE. If Line 16 is greater than Line 21, subtract 21 from 16 and enter here.....> 22 00 00

23. OVERPAYMENT. If Line 21 is greater than Line 16, subtract 16 from 21 and enter here.....> 23 00 00

24. CONTRIBUTIONS TO SPECIAL FUNDS
If electing a contribution, complete and attach DE Schedule III..... 24 00

25. AMOUNT OF LINE 23 TO BE APPLIED TO 2012 ESTIMATED TAX ACCOUNT.....ENTER > 25 00

26. PENALTIES AND INTEREST DUE. If Line 22 is greater than \$400, see estimated tax instructions.....ENTER > 26 00

27. NET BALANCE DUE (For Filing Status 4, see instructions, page 9).....PAY IN FULL > 27 00
For all other filing statuses, enter Line 22 plus Lines 24 and 26

28. NET REFUND (For Filing Status 4, see instructions, page 9).....ZERO DUE/TO BE REFUNDED > 28 00
For all other filing statuses, subtract Lines 24, 25 and 26 from Line 23

ATTACH LABEL HERE

STAPLE W-2 FORMS HERE

STAPLE CHECK HERE

2011 DELAWARE RESIDENT SCHEDULES

Name(s): _____ Social Security Number: _____

COLUMNS: Column A is reserved for the spouse of those couples choosing filing status 4. (Reconcile your Federal totals to the appropriate individual. See Page 9 worksheet.) Taxpayers using filing statuses 1, 2, 3, or 5 are to complete Column B only.

Filing Status 4 ONLY Spouse Information COLUMN A	All other filings statuses You or You plus Spouse COLUMN B
--------------------------------------------------------	------------------------------------------------------------------

DE SCHEDULE I - CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

See the instructions and complete the worksheet on Page 7 prior to completing DE Schedule I.

Enter the credit in **HIGHEST** to **LOWEST** amount order.

1. Tax imposed by State of _____ (enter 2 character state name).....	1		00		00
2. Tax imposed by State of _____ (enter 2 character state name).....	2		00		00
3. Tax imposed by State of _____ (enter 2 character state name).....	3		00		00
4. Tax imposed by State of _____ (enter 2 character state name).....	4		00		00
5. Tax imposed by State of _____ (enter 2 character state name).....	5		00		00
6. Enter the total here and on EZ Return, Line 10 or Resident Return, Line 10. You must attach a copy of the other state return(s) with your Delaware tax return	6		00		00

DE SCHEDULE II - EARNED INCOME TAX CREDIT (EITC)

Complete the Earned Income Tax Credit for each child YOU CLAIMED the Earned Income Credit for on your federal return.

Qualifying Child Information	CHILD 1	CHILD 2	CHILD 3
7. Child's Name (First and Last Name).....	7		
8. Child's SSN	8		
9. Child's Year of Birth.....	9		
10. Was the child under age 24 at the end of 2011, a student, and younger than you (or your spouse, if filing jointly)?.....	10	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
11. Was the child permanently and totally disabled during any part of 2011?.....	11	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
12. Delaware State Income Tax from Line 8 (enter higher tax amount from Column A or B).....	12		00
13. Federal earned income credit from Federal Form 1040, Line 64a; Form 1040A, Line 38a; Form 1040 EZ, Line 8a.....	13		00
14. Delaware EITC Percentage (20%).....	14	.20	
15. Multiply Line 13 by Line 14	15		00
16. Enter the Smaller of Line 12 or Line 15 above. Enter here and on EZ Return, Line 11 or Resident Return, Line 14.....	16		00

See the instructions on Page 8 for ALL required documentation to attach.

DE SCHEDULE III - CONTRIBUTIONS TO SPECIAL FUNDS

See Page 13 for a description of each worthwhile fund listed below.

17. A. Non-Game Wildlife		00	F. Diabetes Educ.		00	K. Ovarian Cancer Fund		00
B. U.S. Olympics		00	G. Veteran's Home		00	L. 21st Fund for Children		00
C. Emergency Housing		00	H. DE National Guard		00	M. White Clay Creek		00
D. Breast Cancer Educ.		00	I. Juv. Diabetes Fund		00			
E. Organ Donations		00	J. Mult. Sclerosis Soc.		00			

Enter the total Contribution amount here and on EZ Return, Line 19 or Resident Return, Line 24..... 17

	00
--	----

This page MUST be sent in with your Delaware return if any of the schedules (above) are completed.



2011 NR

DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN FORM 200-02

DO NOT WRITE OR STAPLE IN THIS AREA

or Fiscal year beginning and ending

Your Social Security No. Spouse's Social Security No.

(Attach Label Here) DO NOT COVER SOCIAL SECURITY NUMBERS

Your Last Name First Name and Middle Initial Jr., Sr., III., etc.

Spouse's Last Name Spouse's First Name Jr., Sr., III., etc.

Present Home Address (Number and Street) Apt. #

City State Zip Code

FILING STATUS (MUST CHECK ONE)

- 1. Single, Divorced, Widow(er) 2. Joint 3. Married & Filing Separate Forms 4. Head of Household

Check if FULL-YEAR non-resident in 2011 Form DE2210 Attached

If you were a part-year resident in 2011, give the dates you resided in Delaware. From 2011 To 2011

37. DELAWARE ADJUSTED GROSS INCOME (Enter amount from reverse side, Line 30B, Column 1) 37 00

38. (a) If you elect the STANDARD DEDUCTION check here... (b) If you elect to ITEMIZE DEDUCTIONS check here and enter amount from reverse side Line 36...

39. ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions - see instructions) CHECK BOX(ES) If SPOUSE was 65 or over and/or Blind If YOU were 65 or over and/or Blind

40. TOTAL DEDUCTIONS - Add Lines 38 & 39 and enter here 40 00

41. TAXABLE INCOME - Subtract Line 40 from Line 37, and Compute Tax on this Amount 41 00

42. Tax Liability Computation A Line 30A B Line 30 B Proration Decimal (See instructions, page 10) Tax Liability from Tax Rate Table/Schedule Amount

43a. 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

43b. CHECK BOX(ES) Spouse 60 or Over (if filing status 2) Self 60 or Over 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

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 44

45. Other Non-Refundable Credits (See instructions, page 11) 45 00 45

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 48

49. 2011 Estimated Tax Paid & Payments with Extensions 49 00 49

50. S Corp Payments and Refundable Business Credits (See Instructions, Page 12) 50 00 50

51. 2011 Real Estate Estimated Payments 51 00 51

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 53 TO BE APPLIED TO 2012 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 00

59. NET REFUND. Subtract Lines 55, 56 and 57 from Line 54...ZERO DUE/TO BE REFUNDED > 59 00

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.

Signature and contact information section including fields for Your Signature, Spouse's Signature, Home Phone, Business Phone, Email Address, Signature of Paid Preparer, Address, Zip Code, Business Phone, Email Address, and EIN,SSN or PTIN.



ATTACH LABEL HERE

STAPLE W-2 FORMS HERE

STAPLE CHECK HERE

SECTION A - INCOME AND ADJUSTMENTS FROM FEDERAL RETURN

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

	Federal COLUMN 1		Delaware Source Income/Loss COLUMN 2	
1		00		00
2		00		00
3		00		00
4		00		00
5		00		00
6		00		00
7a		00		00
7b		00		00
8		00		00
9		00		00
10		00		00
11		00		00
12		00		00
13		00		00
14		00		00
15		00		00
16		00		00
17		00		00

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

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

	COLUMN 1		COLUMN 2	
18		00		00
19		00		00
20		00		00
21		00		00

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

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

	COLUMN 1		COLUMN 2	
22		00		00
23		00		00
24		00		00
25		00		00
26		00		00
27		00		00
28		00		00
29		00		00
30A				00
30B		00		

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

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

	COLUMN 1	
31		00
32		00
33		00
34		00
35a		00
35b		00
36		00

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 b. Type: Checking Savings
- c. Account Number
- d. Is this refund going to or through an account that is located outside of the United States? Yes No

DATE OF DEATH					
SPOUSE			TAXPAYER		
Month	/	Day	/	Year	Year

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 8752
WILMINGTON, DE 19899-8752

NET REFUND (LINE 59):

DELAWARE DIVISION OF REVENUE
P.O. BOX 8772
WILMINGTON, DE 19899-8772

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 WHEN FILING YOUR RETURN
AND KEEP A COPY OF THE RETURN FOR YOUR RECORDS**



2011 DELAWARE NON-RESIDENT SCHEDULE

Name(s): _____ Social Security Number: _____

DE SCHEDULE I - CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

See the instructions and complete the worksheet on Page 11 prior to completing DE Schedule I.

Enter the credit in **HIGHEST** to **LOWEST** amount order.

1. Tax imposed by State of _____ (enter 2 character state name).....	1		00
2. Tax imposed by State of _____ (enter 2 character state name).....	2		00
3. Tax imposed by State of _____ (enter 2 character state name).....	3		00
4. Tax imposed by State of _____ (enter 2 character state name).....	4		00
5. Tax imposed by State of _____ (enter 2 character state name).....	5		00
6. Enter the total here and on Page 1, Line 44. You must attach a copy of the other state return(s) with your Delaware tax return	6		00

DE SCHEDULE II - This schedule does not apply to the Non-resident form. It is intentionally excluded.

DE SCHEDULE III - CONTRIBUTIONS TO SPECIAL FUNDS

See Page 13 for a description of each worthwhile fund listed below.

7.	A. Non-Game Wildlife		00	F. Diabetes Educ.		00	K. Ovarian Cancer Fund		00
	B. U.S. Olympics		00	G. Veteran's Home		00	L. 21st Fund for Children		00
	C. Emergency Housing		00	H. DE National Guard		00	M. White Clay Creek		00
	D. Breast Cancer Educ.		00	I. Juv. Diabetes Fund		00			
	E. Organ Donations		00	J. Mult. Sclerosis Soc.		00			

Enter the total Contribution amount here and on Non-Resident Return, Line 55..... 7 00

This page MUST be sent in with your Delaware return if any of the Schedules (above) are completed.



2011 EZ

DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN FORM 200-03 EZ

DO NOT WRITE OR STAPLE IN THIS AREA

or Fiscal year beginning and ending Your Social Security No. Spouse's Social Security No.

(Attach Label Here) DO NOT COVER SOCIAL SECURITY NUMBERS

Form with fields for Your Last Name, Spouse's Last Name, Present Home Address, City, State, Zip Code, etc.

FILING STATUS (MUST CHECK ONE)

- 1. Single, Divorced, Widow(er) 2. Joint 5. Head of Household

If you were a part-year resident in 2011, give the dates you resided in Delaware.

From To 2011 Month Day Month Day

CHECK IF: YOU WERE 65 OR OVER BLIND CHECK IF: SPOUSE WAS 65 OR OVER BLIND

Table with 23 rows for tax calculations, including fields for Federal Return, Deductions, Taxable Income, and Balance Due.

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.

Form with fields for Routing Number, Account Number, Type (Checking/Savings), and location of account.

DATE OF DEATH table with columns for SPOUSE and TAXPAYER, and rows for Month/Day/Year.

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.

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.

Form with fields for Your Signature, Spouse's Signature, Signature of Paid Preparer, Address, Business Phone, Email Address, and EIN, SSN or PTIN.



ATTACH LABEL HERE

STAPLE W-2 FORMS HERE

STAPLE CHECK HERE

200-03 FORM EZ 2011 INSTRUCTIONS

You **CAN** use this form **ONLY** if:

1. Your filing status is **SINGLE, JOINT, HEAD OF HOUSEHOLD, DIVORCED OR WIDOW(ER) on December 31, 2011.**
2. Your income is entirely from wages, salaries, tips, unemployment compensation, pension, and interest. Interest income must be \$1,500 or less.
3. You elect to take the Standard Deduction.
4. You are a full-year resident or part-year resident electing to file as a full-year resident.
5. Your tax credits are limited to personal credits, a credit for taxes paid to another state, EITC, Delaware withholding and estimated tax payments. The Firefighter Credit **cannot** be taken on this form.

Please have your federal income tax return completed before completing your Delaware return. Your federal return will be used to prepare your Delaware return. You must also have your other state return(s) completed in order to enter the correct amount on Line 10 (if entitled). DO NOT enter the amount paid to another state from your W-2s. YOU MUST use the amount from your other state return(s). YOU MUST include a copy of the other state return and DE Schedule I in order to take a credit on Line 10.

LINE-BY-LINE INSTRUCTIONS

Line 1 - Enter the amount from Federal Form 1040EZ, Line 4; Federal Form 1040A, Line 21; or Federal Form 1040, Line 37.

Line 2 - PENSION EXCLUSION - Amounts received as pensions from employers (including pensions of a deceased individual) may qualify for an exclusion from Delaware taxable income, subject to the limitations described below.

NOTE: A taxpayer is entitled to **ONLY ONE** exclusion when receiving more than one pension. A husband and wife who both receive pensions are each entitled to an exclusion. A pension exclusion **CANNOT** exceed the total of pension and other qualified retirement income claimed as income on Line 1.

Age	Amount of Exclusion
Under 60	\$2,000 or amount of pension (whichever is less)
60 or over	\$12,500 or amount of pension and eligible retirement income (whichever is less)

RETIREMENT - NON-PENSION INCOME - Delaware Tax Law authorizes an exclusion of up to \$12,500 from eligible retirement income for individuals age 60 or older. Eligible retirement income will include dividends, interest, capital gains, net rental income and many qualified retirement plans (IRC Sec. 4974), such as IRAs and Keogh plans, and government-deferred compensation plans. If you have eligible retirement income, other than interest, you must file Form 200-01. See the information on an early distribution from an IRA or Pension Fund and the Pension Exclusion example instruction on page 10 in the instruction booklet.

NOTE: Individuals 60 years of age or over with income of less than \$10,000 on Line 3 should consider filing Form 200-01 if they qualify for the "60 or Over or Disabled" Exclusion (see instruction booklet, Page 11, Line 40).

Line 4 - Enter your standard deduction as follows:
 \$3,250 - Single, Divorced, Widow(er), Head of Household
 \$6,500 - Married Filing Joint

Line 5 - Enter the total from the worksheet below on Line 5.

ADDITIONAL STANDARD DEDUCTION WORKSHEET				
Check if:	65 or over	Blind	No. Boxes Checked	Amount
You are	<input type="checkbox"/>	<input type="checkbox"/>	_____ X 2,500 =	_____
Spouse is	<input type="checkbox"/>	<input type="checkbox"/>	_____ X 2,500 =	_____
Total				_____

Line 7 - Subtract amount on Line 6 from amount on Line 3 and enter.

Line 8 - Compute your tax using the taxable income (Line 7). You **MUST** use the tax tables if Line 7 is under \$60,000 or, the tax rate schedule if Line 7 is \$60,000 or over.

Line 9a - PERSONAL CREDITS - Enter the number of exemptions claimed on your federal return. Multiply number by \$110 and enter on Line 9a.

NOTE: If you are claimed as a dependent on another person's return, you CANNOT take a personal credit on your Delaware return. Enter "0" on Line 9a.

Line 9b - ADDITIONAL PERSONAL CREDITS - If you or your spouse were 60 years of age or older on December 31, 2011.

1. Check the appropriate box(es) on Line 9b.
2. Enter the total number of box(es) checked and multiply this number by \$110. Enter total on Line 9b.

Line 10 - Other State Tax Credit - If you are a resident of Delaware (or elect to be taxed as one) and pay income tax to another state which is also included in your Delaware taxable income, the law allows you a tax credit against your Delaware income tax. **Do not include city wage taxes or county taxes payable with your other state return. See page 7 of the Delaware Resident Instruction Booklet for additional information.**

Line 11 - EITC (See instruction booklet page 8)

Line 13 - Subtract Line 12 from Line 8 to determine the balance of the tax liability. If Line 12 is more than Line 8, enter "0" (zero).

Line 14 - Enter total amount of Delaware State Income tax withheld from your W-2 and 1099R Form(s). **Do not include other state or local taxes withheld from your W-2 on this line.**

Line 15 - ESTIMATED TAX - Enter total quarterly estimated tax payments for 2011 including any credit carryover from your 2010 return. To receive credit for fourth quarter estimated tax payments, they must have been made by January 17, 2012. Also, enter the amount paid with Form 1027 (Automatic Extension) on this line. See page 4 of the Delaware Resident Instruction Booklet for more information regarding the requirement to file Estimated Taxes. Also on page 4 is information regarding penalties for the failure to file Estimated Taxes.

Line 19 - If you wish to contribute a donation to one or more of these worthwhile funds, complete DE Schedule III. **The minimum amount of contribution is \$1.00.** Enter the total of all contributions on Line 19.

Line 20 - If you wish to apply a portion of your overpayment to your 2012 Delaware Estimated Tax Account, enter the amount to be applied on Line 20.

NOTE: An amount entered on Line 20 will reduce the amount of your overpayment refunded to you.

Line 21 - If you owe penalties and interest you may choose to compute the amount of penalties and interest due, or you may leave Line 21 blank and the Division of Revenue will calculate the amount and send you a bill. (See instruction booklet, pages 4 and 5).

Line 22 - If you have a Balance Due on Line 17, add Lines 17, 19 and 21. Enter the total on Line 22 and pay in full.

Line 23 - If you do not have a balance due or a refund due, enter "0" (Zero) on Line 23. If you have an overpayment on Line 18, subtract Lines 19, 20 and 21 from Line 18. Enter the amount of overpayment to be refunded to you on Line 23.

Direct Deposit Information

Complete the Direct Deposit Information section if you want the amount shown on Line 23 to be directly deposited into your bank account - it must go to a bank account in the U.S. You can check with your financial institution to make sure your deposit will be accepted and to get the correct routing and account numbers. Detailed instructions are included in the Delaware Resident Instruction Booklet. **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.**

Sign and date the return. Keep a copy for your records.

NET BALANCE DUE (LINE 22):

DELAWARE DIVISION OF REVENUE
 P.O. BOX 508
 WILMINGTON, DE 19899-0508

NET REFUND (LINE 23):

DELAWARE DIVISION OF REVENUE
 P.O. BOX 8765
 WILMINGTON, DE 19899-8765

ZERO (LINE 23):

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 WHEN FILING YOUR RETURN