Record Layout Changes for TY 2010
Layout Version TY10V01

The following changes were made to the record layouts for tax year 2010.

1) Field 0020.e updated for new filing year to “1”
2) Form 200-01
   a. Field Description for Fields 0540/0545 changed to allow for inclusion of Refundable Business Credits.
3) Form 200-02:
   a. Field Description for Field 0440 changed to allow for inclusion of Refundable Business Credits
   b. 0475 Children’s Trust Fund removed
   c. Form line numbers updated for removal of contribution.
4) DE Schedule II – Earned Income Tax Credit
   a. Addition of Checkboxes for each child
      i. 0062 Child #1 under 24, a student and younger than taxpayer or spouse
      ii. 0065 Child #1 permanently and totally disabled during tax year.
      iii. 0082 Child #2 under 24, a student and younger than taxpayer or spouse
      iv. 0085 Child #2 permanently and totally disabled during tax year.
      v. 0102 Child #3 under 24, a student and younger than taxpayer or spouse
      vi. 0105 Child #3 permanently and totally disabled during tax year.
   b. Form line numbers updated for checkboxes.
5) DE Schedule III – Contribution to Special Funds
   a. Form line number updated to line 17.
   b. 0080 Children’s Trust Fund removed.
   c. Form line numbers updated for removal of contribution.

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 "**1**"
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.

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
PAGE 1

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	Total Refundable Credits	12	N
0555	B		12	N
0560	21A	Balance Due	12	N
0565	B		12	N
0570	22A	Overpayment	12	N
0575	B		12	N
0580 to 0615		RESERVED FOR FUTURE USE		
0620	23	Total Contributions	12	N
0625	24	Amount of Refund to be Applied to Next Year Estimated Tax	12	N
0630	25	Penalty and Interest Due	12	N
0635	26	Net Balance Due	12	N
0640	27	Net Refund	12	N
0645		RESERVED – NO ENTRY SPACES		

Modifications to Federal AGI
Section A - Additions

0650	28A	Federal Adjusted Gross Income	12	N
0655	B		12	N
0660	29A	Interest on State and Local Obligations Other than Delaware.	12	N
0665	B		12	N
0670	30A	Fiduciary Adjustment, Oil Depletion	12	N
0675	B		12	N
0680	31A	TOTAL	12	N
0685	B		12	N
0690	32A	Subtotal	12	N
0695	B		12	N

Section B - Subtractions

0700	33A	Interest Received on U. S. Obligations.	12	N
0705	B		12	N
0710	34A	Pension Exclusion.	12	N
0715	B		12	N
0720	35A	Delaware State Tax Refund, Delaware Lottery, Fiduciary Adjustment, Job Credits, Travelink Program, Delaware NOL Carryover	12	N
0725	B		12	N
0730	36A	Taxable Social Security Benefits / Railroad Retirement Benefits	12	N
0735	B		12	N
0740	37A	SUBTOTAL (Add Lines 33 thru 36)	12	N
0745	B		12	N
0750	38A	Subtotal (Subtract Line 37 from line 32)	12	N
0755	B		12	N
0760	39A	Exclusion for Certain Persons 60 And over or disabled.	12	N
0765	B		12	N

0770	40A	TOTAL (Add lines 37 and 39)	12	N
0775	B		12	N

Section C - Itemized Deductions

0780	42A	Total Itemized Deductions from Federal Schedule A.	12	N
0785	B		12	N
0790	43A	Foreign Taxes Paid	12	N
0795	B		12	N
0800	44A	Charitable Mileage Deduction.	12	N
0805	B		12	N
0810		RESERVED --NO ENTRY SPACES		
0815				
0820	45A	SUBTOTAL (Add Lines 42 thru 44)	12	N
0825	B		12	N
0830	46aA	State Income Tax Included on Line 42.	12	N
0835	B		12	N
0840	46bA	Land and Historic Charitable Contribution	12	N
0845	B		12	N
0850	47A	TOTAL (Line 45 minus Line 46a and 46b)	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	Total refundable credits	12	N

0450	52	Balance due	12	N
0455	53	Overpayment	12	N
0460	54A	Contribution to Non-game wildlife	12	N
0465	B	Contribution to U. S. Olympics	12	N
0470	C	Contribution to Emergency Housing	12	N
0475		**RESERVED FOR FUTURE USE**	12	N
0480	**D**	Contribution to Breast Cancer Education	12	N
0485	**E**	Contribution to Organ Donation	12	N
0490	**F**	Contribution to Diabetes Education	12	N
0495	**G**	Contribution to Veteran's Home	12	N
0500	**H**	Contribution to DE National Guard	12	N
0505	**I**	Contribution to Juvenile Diabetes Fund	12	N
0510	**J**	Contribution to Multiple Sclerosis Fund	12	N
0515	**K**	Contribution to Ovarian Cancer	12	N
0520	**L**	Contribution to 21st Century Fund for Children	12	N
0525	54	Total contributions	12	N
0530 - 0540		RESERVED FOR FUTURE USE - SPACES		
0545	55	Amount of refund to be applied to next year estimated tax	12	N
0550	56	Penalty and Interest Due	12	N
0555	57	Net balance due	12	N
0560	58	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		RESERVED - NO ENTRY SPACES		
0925				
		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 "**0**"

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	Total Other State Tax Paid by	12	N

	B	Primary		
		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

0050	**17A**	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 21st Century Fund for Children	12	N
0180	**17**	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	¼ 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.