DELAWARE
FORM 400

Tax Year
2012

DELAWARE FIDUCIARY INCOME TAX RETURN

FISCAL YEAR _____/_____/_____ To _____/_____/_____

CHECK APPLICABLE BOX: ☐ INITIAL RETURN ☐ AMENDED RETURN

NAME OF TRUST OR ESTATE		
TRUST NUMBER	EMPLOYER IDENTIFICATION NUMBER	
NAME AND TITLE OF FIDUCIARY		
ADDRESS OF FIDUCIARY (NUMBER AND STREET)		
CITY	STATE	ZIP CODE

FILING STATUS (CHECK ONE):

- RESIDENT ESTATE ☐
- NON-RESIDENT ESTATE ☐
- RESIDENT TRUST ☐
- NON-RESIDENT TRUST ☐

NOTE: YOU MUST ATTACH A COPY OF YOUR FEDERAL RETURN (FORM 1041) AND SUPPORTING SCHEDULES TO THIS RETURN

1.	FEDERAL TAXABLE INCOME OF FIDUCIARY(FORM 1041, LINE 22)			1.
2.	INCOME OF ELECTING SMALL BUSINESS TRUSTS			2.
3.	NET MODIFICATIONS OF ELECTING SMALL BUSINESS TRUSTS (ATTACH SEPARATE SCH. A)			3.
4.	COMBINE LINES 1, 2 AND 3			4.
5.	FIDUCIARY'S SHARE OF DELAWARE MODIFICATIONS (FROM SCHEDULE B, COLUMN B, LINE 1)			5.
6.	INCOME ACCUMULATED FOR NON-RESIDENT BENEFICIARIES (SCHEDULE C)			6.
7.	DELAWARE TAXABLE INCOME (LINE 4 PLUS/MINUS LINE 5 & 6)			7.
8.	DELAWARE TAX (COMPUTE FROM TAX RATE SCHEDULE, PAGE 2)			8.
9.	TAX ON LUMP SUM DISTRIBUTIONS (FORM 329 MUST BE ATTACHED)		9.	
10.	TOTAL TAX - ADD LINES 8 AND 9 AND ENTER HERE			10.
11.	NON-REFUNDABLE CREDITS			11.
12.	BALANCE (SUBTRACT LINE 11 FROM LINE 10) (CANNOT BE LESS THAN ZERO)			12.
13.	ESTIMATED TAX PAID AND PAYMENTS WITH EXTENSIONS		13.	
14.	OTHER PAYMENTS (INCLUDE REAL ESTATE ESTIMATED TAXES ON THIS LINE)		14.	
15.	TOTAL REFUNDABLE CREDITS (ADD LINES 13 AND 14)			15.
16.	PREVIOUS REFUNDS		16.	
17.	NET REFUNDABLE CREDITS (SUBTRACT LINE 16 FROM LINE 15)			17.
18.	IF LINE 12 IS MORE THAN LINE 17, SUBTRACT LINE 17 FROM LINE 12	PAY IN FULL>		18.
19.	IF LINE 17 IS MORE THAN LINE 12, SUBTRACT LINE 12 FROM LINE 17 (No Carryover Permitted)	REFUND>		19.

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS RETURN, INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT, AND COMPLETE. IF PREPARED BY A PERSON OTHER THAN TAXPAYER, THIS DECLARATION IS BASED ON ALL INFORMATION OF WHICH HE/SHE HAS ANY KNOWLEDGE.

SIGNATURE OF FIDUCIARY OR OFFICER REPRESENTING FIDUCIARY | DATE | PREPARER BUSINESS PHONE

SIGNATURE OF PAID PREPARER | DATE | PREPARER EMPLOYER ID OR SOCIAL SECURITY NUMBER

PREPARER ADDRESS (STREET, CITY, STATE & ZIP CODE)

MAKE CHECK PAYABLE AND MAIL TO: DIVISION OF REVENUE, P.O. BOX 2044, WILMINGTON, DELAWARE 19899-2044

SCHEDULE A - DELAWARE MODIFICATIONS AND ADJUSTMENTS

ADDITIONS

1. INTEREST ON OBLIGATIONS OF STATES OTHER THAN DELAWARE		1.
2. OTHER ADJUSTMENTS		2.
3. STATE INCOME TAX ON FEDERAL RETURN (ALL STATES) (SEE INSTRUCTIONS)		3.
4. TOTAL ADDITIONS (ADD LINES 1,2, AND 3)		4.

SUBTRACTIONS

5. INTEREST ON U.S. OBLIGATIONS		5.
6. OTHER ADJUSTMENTS		6.
7. TOTAL SUBTRACTIONS (ADD LINES 5 AND 6)		7.
8. NET DELAWARE MODIFICATIONS (SUBTRACT LINE 7 FROM LINE 4). ENTER HERE AND ON SCHEDULE B, COLUMN B, LINE 6		8.

SCHEDULE B - SHARE OF DELAWARE MODIFICATIONS AND ADJUSTMENTS

NAME AND ADDRESS	TAXPAYER IDENTIFICATION NUMBER	COLUMN A SHARE OF FEDERAL SECTION 641(c) AND DISTRIBUTABLE NET INCOME	%	COLUMN B SHARE OF DELAWARE MODIFICATIONS AND ADJUSTMENTS	
1. FIDUCIARY SHARE		$		$	1.
2.					2.
3.					3.
4.					4.
5.					5.
6. TOTAL		$	100%	$	6.

SCHEDULE C - INCOME ACCUMULATED FOR NON-RESIDENT BENEFICIARY

(IF BENEFICIARY RESIDED IN DELAWARE DURING ANY PART OF THE TAXABLE YEAR, SPECIFY DATES)

Column A	Column B	Column C	Column D	Column E	Column F	Column G
Last Four Digits of Beneficiary's FEIN	Amount from Schedule B, Col A	Amount of Column A, From Delaware Source (Information Only)	Share of Modifications, Schedule B, Column B	Column A, Plus or Minus Column C	Dates, Resided Outside Delaware	%	Multiply Column D by Column F

DEDUCTIONS FOR INCOME ACCUMULATED FOR NON-RESIDENT BENEFICIARIES (ENTER TOTAL, COLUMN G ON PAGE 1 LINE 6) $

TAX RATE SCHEDULE

IF INCOME ON LINE 7 IS: AT LEAST	BUT NOT OVER	YOUR TAX IS:
$ 0.	$ 2,000.	$ 0.
2,000.	5,000.	2.20% OF AMOUNT OVER $2,000.
5,000.	10,000.	$66.00 + 3.90% OF AMOUNT OVER $5,000.
10,000.	20,000.	$261.00 + 4.80% OF AMOUNT OVER $10,000.
20,000.	25,000.	$741.00 + 5.20% OF AMOUNT OVER $20,000.
25,000.	60,000.	$1,001.00 + 5.55% OF AMOUNT OVER $25,000.
60,000 AND OVER		$2,943.50 + 6.75% OF AMOUNT OVER $60,000.