DELAWARE FORM 400-ES

DECLARATION OF ESTIMATED FIDUCIARY INCOME TAX

3E

RETURN WITH INSTALLMENT DUE: **SEPT 16, 2013**

DO NOT WRITE OR STAPLE IN THS AREA

PLEASE WRITE THE TRUST'S OR ESTATE'S EIN AND "2013 FORM 400-ES" ON YOUR CHECK OR MONEY ORDER

REV CODE 0004-01

EMPLOYER IDENTIFICATION NUMBER:	FISCAL YEAR FILERS (ENTER FISCAL YEAR ENDING DATE):	**2013**
NAME OF TRUST OR ESTATE:	TRUST NUMBER:	
NAME AND TITLE OF FIDUCIARY:		
ADDRESS (NUMBER AND STREET OR P.O. BOX):		
CITY, STATE, AND ZIP CODE:		
FILE ONLY IF YOU ARE MAKING A PAYMENT OF ESTIMATED TAX	**AMOUNT OF THIS INSTALLMENT:** $	

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

DETACH HERE

DELAWARE FORM 400-ES

DECLARATION OF ESTIMATED FIDUCIARY INCOME TAX

2E

RETURN WITH INSTALLMENT DUE: **JUNE 17, 2013**

DO NOT WRITE OR STAPLE IN THS AREA

PLEASE WRITE THE TRUST'S OR ESTATE'S EIN AND "2013 FORM 400-ES" ON YOUR CHECK OR MONEY ORDER

REV CODE 0004-01

EMPLOYER IDENTIFICATION NUMBER:	FISCAL YEAR FILERS (ENTER FISCAL YEAR ENDING DATE):	**2013**
NAME OF TRUST OR ESTATE:	TRUST NUMBER:	
NAME AND TITLE OF FIDUCIARY:		
ADDRESS (NUMBER AND STREET OR P.O. BOX):		
CITY, STATE, AND ZIP CODE:		
FILE ONLY IF YOU ARE MAKING A PAYMENT OF ESTIMATED TAX	**AMOUNT OF THIS INSTALLMENT:** $	

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

DETACH HERE

DELAWARE FORM 400-ES

DECLARATION OF ESTIMATED FIDUCIARY INCOME TAX

1E

RETURN WITH INSTALLMENT DUE: **April 30, 2013**

DO NOT WRITE OR STAPLE IN THS AREA

PLEASE WRITE THE TRUST'S OR ESTATE'S EIN AND "2013 FORM 400-ES" ON YOUR CHECK OR MONEY ORDER

REV CODE 0004-01

EMPLOYER IDENTIFICATION NUMBER:	FISCAL YEAR FILERS (ENTER FISCAL YEAR ENDING DATE):	**2013**
NAME OF TRUST OR ESTATE:	TRUST NUMBER:	
NAME AND TITLE OF FIDUCIARY:		
ADDRESS (NUMBER AND STREET OR P.O. BOX):		
CITY, STATE, AND ZIP CODE:		
FILE ONLY IF YOU ARE MAKING A PAYMENT OF ESTIMATED TAX	**AMOUNT OF THIS INSTALLMENT:** $	

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

DELAWARE
FORM 400-ES

FIDUCIARY'S
2013 RECORD OF PAYMENTS

SCHEDULED PAYMENT DATE	AMOUNT PAID	PAID DATE	CHECK NUMBER
FIRST PAYMENT (April 30, 2013)	$		
SECOND PAYMENT (JUNE 17, 2013)	$		
THIRD PAYMENT (SEPT 16, 2013)	$		
FINAL PAYMENT (JAN 15, 2014)	$		
TOTAL PAID	$		

RETAIN THIS PORTION FOR YOUR RECORDS

DETACH HERE

DELAWARE
FORM 400-EX

DECLARATION OF ESTIMATED FIDUCIARY INCOME TAX

DO NOT WRITE OR STAPLE IN THIS AREA

5E **RETURN WITH INSTALLMENT DUE:** **April 30, 2014**

PLEASE WRITE THE TRUST'S OR ESTATE'S EIN AND "2013 FORM 400-ES" ON YOUR CHECK OR MONEY ORDER

REV CODE 0007-25

EMPLOYER IDENTIFICATION NUMBER:	FISCAL YEAR FILERS (ENTER FISCAL YEAR ENDING DATE):	**2013**
NAME OF TRUST OR ESTATE:	TRUST NUMBER:	
NAME AND TITLE OF FIDUCIARY:		
ADDRESS (NUMBER AND STREET OR P.O. BOX):		
CITY, STATE, AND ZIP CODE:	**AMOUNT OF THIS INSTALLMENT:** $	

I REQUEST AN AUTOMATIC EXTENSION OF TIME TO OCTOBER 15, 2013 TO FILE DELAWARE FORM 400 (OR IF A FISCAL YEAR FROM _____ TO _____ FOR THE TAX YEAR ENDING _____ _____, _____.
Month Day Year

SIGNATURE OF FIDUCIARY OR OFFICER REPRESENTING FIDUCIARY DATE

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

DETACH HERE

DELAWARE
FORM 400-ES

DECLARATION OF ESTIMATED FIDUCIARY INCOME TAX

DO NOT WRITE OR STAPLE IN THIS AREA

4E **RETURN WITH INSTALLMENT DUE:** **JAN 15, 2014**

PLEASE WRITE THE TRUST'S OR ESTATE'S EIN AND "2013 FORM 400-ES" ON YOUR CHECK OR MONEY ORDER

REV CODE 0004-01

EMPLOYER IDENTIFICATION NUMBER:	FISCAL YEAR FILERS (ENTER FISCAL YEAR ENDING DATE):	**2013**
NAME OF TRUST OR ESTATE:	TRUST NUMBER:	
NAME AND TITLE OF FIDUCIARY:		
ADDRESS (NUMBER AND STREET OR P.O. BOX):		
CITY, STATE, AND ZIP CODE:		
FILE ONLY IF YOU ARE MAKING A PAYMENT OF ESTIMATED TAX	**AMOUNT OF THIS INSTALLMENT:** $	

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

DELAWARE
FORM 400-ES

2013

FIDUCIARY ESTIMATED INCOME TAX INSTRUCTIONS

WHO MUST MAKE A DECLARATION:

If the fair market value of the assets of a resident or non-resident trust, for any given taxable year, equals or exceeds $1 million, the trust is required to file estimated tax declarations for the subsequent taxable year.

WHEN AND WHERE TO FILE DECLARATION:

Your Declaration and payment of Estimated Tax shall be filed or paid on or before April 30th or on such later dates as are specified in the instructions below. Payments should be filed with the Division of Revenue at P.O. Box 2044, Wilmington, Delaware 19899-2044.

FISCAL YEAR:

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

CHANGES IN INCOME OR DEDUCTION(S):

A. Even though your situation on April 30th is such that you are not required to file a Declaration at that time, your expected income or deduction(s) may change so that you will be required to file a Declaration later. In such case, the time for filing is as follows: June 17th if the change occurs after April 1st and before June 2nd; September 16th if the change occurs after June 1st and before September 2nd; January 15th of the following year if the change occurs after September 1st. The Estimated Tax may be paid in full at the time of filing the Declaration or in equal installments on the remaining payment dates.

B. After you have filed a Declaration, if changes in income or deduction(s) cause a substantial increase or decrease in Estimated Tax, you should enter the adjusted amount in the space provided on each remaining Form 400-ES and forward on required due dates.

PAYMENT OF ESTIMATED TAX:

Your Estimated Tax may be paid in full with the Declaration, or in equal installments on or before April 30th, June 17th, September 16th, and January 15th of the following year. The last installment must be mailed no later than January 15th of the following year. Check or money order should be made payable to Delaware Division of Revenue. Please remove any stub from your check. Write your Employer Identification Number and tax period you are reporting on the check or money order. ***DO NOT STAPLE*** your payment to the return.

PENALTY FOR FAILURE TO PAY ESTIMATED INCOME TAX:

The following penalty is imposed by law for underpayment of any installment of Estimated Tax: A penalty of 1 1/2% per month, or fraction thereof, on the underpayment during the period of the underpayment except in certain situations. The penalty does not apply if each installment is paid on time and (a) is at least 90% of the amount due on the income tax return for the taxable year, or (b) is based on a tax computed by using your taxable income for last year and this year's tax rate.

MISPLACED OR DAMAGED FORMS:

If you misplace or damage this booklet, please contact the Public Service Bureau at (302) 577-8200 for a replacement. If you do not have a replacement booklet by the time an Estimated Tax payment is due, then submit the payment with all pertinent information (Federal Employer Identification, type of tax, tax period, and phone number). Estimated taxes due must be filed on a timely basis.

TAX COMPUTATION SCHEDULE

1.	ENTER AMOUNT OF TOTAL GROSS INCOME EXPECTED FOR THE YEAR.....	$
2.	LESS: PENSION AND 60 AND OVER EXCLUSIONS, U.S. OBLIGATIONS INTEREST.....	$
3.	ESTIMATED TAXABLE INCOME (SUBTRACT LINE 2 FROM LINE 1).....	$
4.	ESTIMATED TAX (USE TAX COMPUTATION TABLE BELOW TO MAKE THIS COMPUTATION).....	$

TAX COMPUTATION TABLE

IF ESTIMATED TAXABLE INCOME ON LINE 3 IS: AT LEAST	BUT NOT OVER	YOUR TAX IS:
$ 0.	$ 2,000.	$ 0.
2,000.	5,000.	2.2% 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.