# Delaware Withholding
# Monthly and Quarterly Annual Reconciliation

The W-3A/W2 Annual Reconciliation/Transmittal Form must be filed on or before the last day of February and must be accompanied by a duplicate of each statement of Income Tax Withheld (Federal Form W-2) issued to employees during the year. Be sure to check the box on the W-3A/W2 form if filing on magnetic media. All employers who are required to file W-2's and 1099's electronically for federal purposes are now required to file those returns electronically for Delaware. Failure to comply will result in penalties equal to one-half the amounts specified in the Internal Revenue Code for the same requirement. Include only those employees who have Delaware wages on those tape(s).(For more information regarding filing on magnetic media, please refer to Technical Information Memorandums 99-5 and 2000-1 and 2001-5.) You must also include a copy of all 1099's on which Delaware withholding tax is indicated.

**Using the Worksheet Below:** Enter the amount of tax withheld and tax paid for each month of the year from your payroll records.

**On the the return:**

Line 1 -Enter the total amount of the Delaware wages.

Line 2 -Enter the total number of W-2s and/or 1099s. Add the amount of Delaware Income Tax Withheld (per W-2s and 1099s), compare that amount to the amount withheld from the back of this return. These amounts must equal, if they do not, determine where the error occurred and make any necessary correction(s) before filing this reconciliation.

Line 3 -Enter the total corrected Delaware Income Tax withheld.

Line 4 -Enter the amount of Tax Paid from the back of the return. Subtract Line 4 from Line 3. *If Line 4 is greater than Line 3*, then an Overpayment exists and you should check the Overpayment box. Be sure to attach an explanation of how the overpayment occurred. DO NOT take a credit for any overpayment on your next return. An overpayment existing at the end of the calendar year cannot be carried over to the next calendar year. *If Line 3 is less than Line 4*, an Underpayment exists and you must check the Balance Due box and remit the total amount due with this return. Section 537 of Title 30 of the Delaware Code provides that no credit or refund will be made to any employer if the employer was required and deducted Delaware withholding taxes from its employees. In such case, the employee must file a Delaware personal income tax return to claim the overwithheld income taxes.

(CUT ON LINE ABOVE)

Reset | Print Form

## WITHHOLDING WORKSHEET

| | TAX PAID | TAX WITHHELD | | TAX PAID | TAX WITHHELD |
|---|---|---|---|---|---|
| Jan. | | | July | | |
| Feb. | | | Aug. | | |
| Mar. | | | Sept. | | |
| Apr. | | | Oct. | | |
| May | | | Nov. | | |
| June | | | Dec. | | |

TOTAL TAX PAID FOR THIS YEAR (Enter amount on Line 4) $ _____

TOTAL TAX WITHHELD (Should agree with Line 3) $ _____

## WITHHOLDING RETURN

**DELAWARE DIVISION OF REVENUE**

ANNUAL RECONCILIATION OF DELAWARE INCOME TAX WITHHELD - FORM W3 9801

DF60114019991

| ACCOUNT NUMBER | | TAX PERIOD ENDING | DUE ON OR BEFORE |
|---|---|---|---|
| | [redacted] | **12-31-2014** | **03-02-2015** |

**Mail This Form With Remittance Payable To:**
**STATE OF DELAWARE**
DIVISION OF REVENUE
P.O. BOX 830
WILMINGTON, DE 19899-0830
If you have questions, call (302) 577-8779.

☐ CHECK THE BOX IF W-2(S) AND/OR 1099s ARE BEING SUBMITTED ELECTRONICALLY.

**CHANGES MUST BE MADE ON THE REQUEST FOR CHANGE FORM . CHECK THE BOX IF YOU ARE FILING A CHANGE FORM .** ▼ ☐

| | |
|---|---|
| 1. Amount of Delaware Wages | |
| 2. Number of Withholding Statements (Form W-2 and/or 1099 attached.) | |
| 3. Total Delaware Income Tax **WITHHELD** from Wages (as shown on attached forms.) | |
| 4. Total Delaware Income Tax **PAID** during the year from back of this form. | |
| 5. Difference between Line 3 and Line 4 Overpayment ☐ Balance Due ☐ | |

(Please remit Balance Due. Do not apply Refund Due to future payments. Refund will be issued from this document.)

X
AUTHORIZED SIGNATURE I declare under penalties of perjury that this is a true, correct and complete return.

TELEPHONE NUMBER

EMAIL ADDRESS

DATE MM DD YY