DELAWARE DIVISION OF REVENUE
WITHHOLDING TAX RETURN - FORM **W1Q 9701**

WQ

0089-04

ACCOUNT NUMBER	TAX PERIOD ENDING	DUE ON OR BEFORE
	03-31-2010	**04-30-2010**

IMPORTANT: MONTHLY AND QUARTERLY FILERS MUST FILE EACH RETURN REGARDLESS OF THE AMOUNT OF DELAWARE TAXES WITHHELD DURING THE PERIOD INDICATED.

If you have questions, call (302) 577-8779.

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

Mail This Form With Remittance Payable To:

STATE OF DELAWARE
DIVISION OF REVENUE
P.O. BOX 8754
WILMINGTON, DE 19899-8754

Business Name and Mailing Address

1. DELAWARE INCOME TAX WITHHELD	$
2. AMOUNT REMITTED	$

If Line 2 does not equal Line 1, indicate the Tax Period End _____ for which an adjustment is being made and write an explanantion on the back.

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

If desired, provide an E-mail address where we may contact you regarding this return.

TELEPHONE NUMBER _____ DATE _____

2010 Delaware Quarterly Withholding Form

FILE QUARTERLY RETURNS FOR THE YEAR 2010 - Use the form above if you are required to file and pay your Delaware Withholding Tax for 2010 on a **QUARTERLY** basis. Quarterly returns are due on the last day of the month following the close of the calendar quarter. If the due date falls on a weekend or holiday, it is due the next business day.

ELECTRONIC FUNDS TRANSFER PROGRAM (EFT) - If you were required by the Internal Revenue Code to deposit Federal Employment taxes by Electronic Funds Transfer for tax year 2009; then you are required to file electronically for Delaware in 2010. The EFT Program allows you to file your returns electronically by the use of an ACH Credit or ACH Debit.

Contact our EFT Department at (302) 577-8231 for information and an authorization agreement or download the form from our website: www.revenue.delaware.gov. You must file this form with us even if you are using a payroll service to file your taxes. Withholding, Corporate tentative and Sub "S" Corporation estimated taxpayers may file EFT on a voluntary basis.

Specific Filing Instructions for Quarterly Filers - Form W1Q

1. Enter your current Delaware Division of Revenue Account Number.
2. From the list provided, choose the date that corresponds with the last day of the tax period for which you are remitting this withholding statement. Your Due Date will automatically appear in the Due On or Before box.
3. Enter your current business name and mailing address in the space marked Business Name and Mailing Address.
4. Check the Request for Change Box if you have changes to your Delaware Division of Revenue account information and are remitting a Request for Change form with this return.
5. Enter on Line 1 the total amount of Delaware income taxes withheld from wages and other remuneration during the quarter.
6. Enter the amount of tax you are remitting with this return on Line 2. If this amount is different from Line 1, indicate the tax period that you are adjusting in the space provided below Line 2 and write an explanation on the back of the return. If you underpaid tax on a previous return, add that amount to Line 1 and remit the entire amount with this return. If you overpaid on a previous return, deduct that amount from Line 1 and remit the net amount with this return.

PLEASE NOTE: 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 over-withheld income taxes. If the amount of the overpayment is more than can be reasonably expected to be used during the rest of the calendar year, you may request a refund by filing a Claim For Revision form (Form 1049W99701). Contact our office at (302) 577-8779 for a Claim For Revision form.

7. Enter your e-mail address, telephone number and today's date. Sign the return and send with payment in full (if applicable) to:

State of Delaware, Division of Revenue, PO Box 8754, Wilmington, DE 19899-8754