2015 DELAWARE 2015 Resident Individual Income Tax Return

Complete your federal tax return before preparing your state return!

This booklet contains your 2015 State of Delaware individual income tax forms and instructions. The changes are listed below, so please read the instructions carefully to determine how they apply to you.

- For tax years beginning after December 31, 2014, the tax rate on income in excess of \$60,000 is taxed at 6.6%.
- A new contribution checkoff has been added to the tax return: Protecting Delaware's Children Fund. For details regarding these special funds and other checkoffs, please see Page 13.
- The Delaware Division of Revenue accepts online payments for personal income tax (estimated, final, extensions and balance dues), gross receipts, withholding and licensing. Revenue accepts American Express, Discover, MasterCard and VISA for credit payments up to \$2,500. We also accept direct debit payments (without dollar limitation) from a checking or savings account. Funds cannot come from an account outside the United States.
- Those claiming a nonrefundable Earned Income Tax Credit (EITC), must complete and attach DE Schedule II to the Delaware return. DE EITC is limited to 20% of the amount of Federal Form EIC.
- Those claiming a credit on Line 10 of the Delaware return for taxes paid to **more than one State** must complete Schedule I, listing the name of each State and the net tax liability, plus include a copy of the other state return(s).

Refund Inquiry: You can check the status of your refund by calling (866) 276-2353 (toll free) or by visiting www.revenue.delaware.gov. Select "Check the Status of Your Refund." You will need your SSN and the requested 'Net Refund' amount to complete your inquiry.

Reminder: You will receive a 1099G from the State if last year you a) itemized deductions on your federal return and b) received a Delaware refund, requested a carryover, contributed to one of the Special Funds OR had your refund intercepted.

For a lightning-fast Delaware refund, submit your return electronically. Advantages:

- Refunds as quick as 5 days, if additional documentation is not required
- Direct deposit into checking or savings account, if to a U.S. bank account.
- Convenient, fast, easy and electronic receipt verification.

For more information regarding electronic and online filing options, visit www.revenue.delaware.gov.



NOTE: The average refund time for paper returns and returns requiring support documentation is 4 to 6 weeks.

Patrick T. Carter Director of Revenue

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PRSRT STD U.S. POSTAGE PERMIT NO. 12 WILMINGTON, DE FROM DIVISION OF REVENUE STATE OF DELAWARE P.O. BOX 508 WILMINGTON, DE 19899-0508 ADDRESS SERVICES REQUESTED

Who Must File

 If you are a Full-Year Resident of the State, you must file a tax return for 2015 if, based on your Age/Status, your individual adjusted Delaware gross income (AGI) exceeds the amount shown below.

		Filing Status	3	Filing on o	
	1 & 5	2	3 & 4	Filing as a	
AGE/ STATUS	Filing Status	Married or entered into a civil union filing joint	Married or entered into a civil union filing seperate	dependent on another person's return	
Under 60	\$9400	\$15450	\$9400	\$5250	
60 to 64**	\$12200	\$17950	\$12200	\$5250	
65 and over OR BLIND**	\$14700	\$20450	\$14700	\$7750	
65 and over AND BLIND**	\$17200	\$22950	\$17200	\$10250	

^{*}This dollar amount represents your individual Adjusted Gross Income, NOT a total combined with anyone else.

- 2. If you are a **Part-Year Resident**, you must file a Delaware tax return:
 - If you had income from any source while a resident of Delaware, or
 - If you had income from a Delaware source while you were a non-resident of Delaware.

Part-Year Residents may elect to file either a resident or non-resident return. You may wish to prepare both a resident and non-resident return. File only the return which is more advantageous for you.

Part-Year Residents electing to file a resident return – This option may be advantageous if, during the period of non-residency, you had no income from sources in other states and/or your only income was from Delaware. Report all income from Delaware and from all other sources on Form 200-01.

Part-Year Residents electing to file **a non-resident return** — This option may be advantageous if, during the period of non-residency, you had any income from other states or sources outside of Delaware. Report all income from your Federal return in Column 1 and all Delaware Source income in Column 2 of Form 200-02. To determine your Delaware tax, your modified Delaware source income will be divided by your Federal modified income to compute a proration decimal. Your tax liability and personal credits will be prorated accordingly, based on the proration decimal.

Note: Volunteer Firefighter, Child Care and Earned Income Tax Credits cannot be taken on the non-resident return (Form 200-02).

3. If you are a **Non-Resident** who had gross income in 2015 from sources in Delaware, you must file a Delaware Tax return.

Note: A Non-resident of Delaware who works in Delaware and who has entered into a Civil Union or Same Sex Marriage in another state that is recognized as a civil union in Delaware under 13 Del. C. §213, would be taxed as if the taxpayer were a nonresident married spouse who worked in Delaware.

Conversely, a Resident of Delaware who has entered into a Civil Union in Delaware and becomes a Non-Resident but works in Delaware, would be taxed as if the taxpayer were a nonresident married spouse who worked in Delaware, irrespective of whether the State where they are now domiciled recognizes Civil Unions or Same Sex Marriages.

What Form to File

	200-01 R	200-02 NR
Full-year residents	V	
Part-year residents	√ or	V
Non-residents		V

Who is a Resident

A resident is an individual who either:

- Is domiciled in this State for any part of the taxable year; or
- Maintains a place of abode in this State and spends more than 183 days of the taxable year in this State.

A domicile is the place an individual intends to be his permanent home. An individual can have only one domicile. A domicile, once established, continues until the individual moves to a new location and exhibits a bona fide intention of making it his or her permanent home.

Full-Time Students with a legal residence in another state remain legal residents of that state unless they exhibit intentions to make Delaware their permanent residence.

NOTE*: Foreign Travelers – If you were out of the United States for at least 495 days in the last 18 consecutive months and (at the same time) you did not maintain a permanent place of abode in this State at which you, your spouse, your children or your parents were present for more than 45 days, you are not considered a resident of this State.

*The above NOTE does not apply to members of the Armed Forces, employees of the United States, its agencies, or instrumentalities.

Minors - Disabled - Deceased

If an individual is unable to file a return because he is a minor or is disabled, the return shall be filed by his authorized agent, guardian, fiduciary or the person charged with the care of the person or property of such individual. See the federal instructions for authorized signature. If an individual is deceased, his final return shall be filed by his executor, administrator or other person responsible for the property of the decedent. Please see Deceased on Page 12 for further instructions on deceased taxpayers.

When to File

Individual income tax returns are due on or before May 2, 2016, for all taxpayers filing on a calendar year basis. All others must file by the last day of the fourth month following the close of their taxable year.

Extension of Time to File a Return

CAUTION:

THERE IS NO EXTENSION OF TIME FOR PAYMENT OF TAX An extension of time to file your tax return is granted when the Application for Automatic Extension (Form 1027) includes a payment for the amount of any tax reasonably estimated to be due. Interest accrues at the rate of ½% per month, or fraction of a month, on any unpaid tax from the original due date of the return until paid.

If an extension is not filed and if there is a balance due when the return is filed, a penalty will be charged for filing the return late. If you have doubt as to whether the final return will show a balance due, file Form 1027 for an extension.

To extend your due date for submitting your completed income tax return (from May 2, 2016 to October 17, 2016) submit the following to the Division of Revenue no later than May 2, 2016:

^{**}Assumes only one spouse meets age or blindness criteria.

- Your payment of any balance of tax liability estimated to be due for tax year 2015 AND
- 2. The completed copy of Form 1027.

The application for an automatic extension, Form 1027, may be filed on-line at our website at www.revenue.delaware.gov. If you owe tax with your extension for 2015 and file on-line, you may use a direct debit from your checking or savings account or pay by credit card. If you are paying by direct debit you may specify a later payment date, up to the due date. Payments by Direct Debit must not come from an account outside the U.S. and may be made in any amount without dollar limitation. Payments up to \$2,500 can be made by credit card. If you choose not to file online, a blank copy of Form 1027 is available from the Division of Revenue or from our website above.

Blanket requests for extensions will not be granted. YOU MUST submit a separate application for each return.

To extend your due date **beyond October 17, 2016**, file with the Delaware Division of Revenue a photocopy of your approved Federal extension on or before the expiration of the extension granted on Form 1027. The approved federal extension will extend the due date of your Delaware return to the same date as your federal extension due date and must be attached to your Delaware return.

Steps for Preparing Your Return

Step '

Complete your federal income tax return and any other state return(s). They will be used in preparing your Delaware return. **Note:** If you entered into a civil union, you should have two federal returns completed. 1) A federal income tax return that you will fill out and submit to the IRS using a single or head of household filing status. We call this your actual federal return. 2) A second federal return completed as if you are filing jointly, married/civil union and filing separate on Form 200-01 or separately. Use the information you calculate on the **Proforma** or "as if" federal return to complete your Delaware income tax return. Don't submit the **Proforma** return to the IRS, but include it with your Delaware return. If you and your spouse are filing separately or filing combined separately on Form 200-01, you must each submit a **Proforma** federal married filing separate return to Delaware.

Step 2

Fill in the top boxes on the front of the form (name, address, filing status). See page 5 of this booklet.

Step 3

Using the line-by-line instructions, first complete all lines relevant to your return in Sections A, B, and C on the back of the form; then complete the front of the return.

Step 4

When you are finished, attach the appropriate documents to your Delaware return. See "What Documents to Attach" on this page.

Step 5

Sign, date, enter your phone number, and send Form 200-01 along with all required attachments to the applicable address listed below. If the return is prepared by a paid preparer, the paid preparer must also sign the return.

If necessary, please call our Wilmington office to discuss payment difficulties. Our representatives are available 8:00AM to 4:30PM, Monday through Friday to explain the payment options available.

New Castle County: 577-8208 Kent and Sussex County: 1-800-292-7826 Outside Delaware: 1-302-577-8208

NOTES:

- The return is not complete unless it is signed and dated.
- If filing a joint return or a married/civil union combined separate return, both spouses must sign the return.
- In order to aid in timely processing of your return, please include a telephone number where you can be reached during normal working hours.
- Each preparer is responsible for including all relevant items about which he/she has information.
- Separate filers MUST submit their returns in separate envelopes. When doing this, DO NOT include duplicate copies of a spouse's return.

What Documents to Attach

Attach the following documents to your Delaware return:

- 1. DE Schedule I, II and III, if completed.
- W-2 Form(s) issued by your employer and all 1099R forms to take credit for Delaware tax withheld.
- A copy of Page 1 and Page 2 of your Federal Form 1040 or 1040A or 1040EZ Page 1. REQUIRED if you claim the Earned Income Tax Credit.
- 4. A copy of all federal schedules you are required to file with your federal return (for example, Schedule A, B, C, D, etc.).
- 5. A copy of Federal Schedule EIC Earned Income Credit.
- If you claim a deduction on Schedule A, Line 21 for unreimbursed employee expenses, you must attach a copy of Federal Form 2106 or 2106EZ.
- 7. A signed copy of other state's income tax return(s) if you claim a credit for taxes paid to another State. Do NOT use the amount from your W-2 form(s).
- 8. If you are taking a credit for Child and Dependent Care expenses, also attach a copy of Federal Form 2441.
- A copy of Form 1100S, Schedule A-1, if you take a credit for taxes paid by an S Corporation.
- 10. A copy of Form DE2210, pages 1 and 2, if you completed Part 3 of the DE2210 or if the calculated Estimated Tax Penalty is greater than zero.
- 11. A copy of Form 700, Delaware Income Tax Credit Schedule and Form 1801AC and/or Form 2001AC, if applicable. See Pages 7 and 8 for a description of the Form 700 Credits.
- 12. A copy of Form 5403, Real Estate Tax Return, if you declared and paid estimated taxes on any real estate owned in Delaware.
- 13. A copy of your **Proforma** federal tax return, if you entered into a civil union in 2014. Each spouse must submit a **Proforma** married filing separate return if you are filing separately or combined separate on Form 200-01.

NOTE: Failure to attach the above required documentation may unnecessarily delay the processing of your return.

If Enclosing Payment w/Balance Due (from Line 27):	State of Delaware, Division of Revenue, P.O. Box 508, Wilmington, DE 19899-508
If Refund Due on Line 28:	State of Delaware, Division of Revenue, P.O. Box 8710, Wilmington, DE 19899-8710
All Other Returns:	State of Delaware, Division of Revenue, P.O. Box 8711, Wilmington, DE 19899-8711

Persons 60 or Over Checklist If you were 60 years of age or older on 12/31, please review the following items before filing you	r return:
You are entitled to an additional personal credit of \$110.	Line 9b, Page 7
You may be eligible for the pension exclusion.	Line 35, Page 10
Social Security and Railroad retirement benefits are excluded from Delaware taxable income.	Line 37, Page 11
You may be eligible for an exclusion if your earned income was less than \$2,500.	Line 40, Page 11
If you were 65 years of age or older on 12/31, you are eligible for an additional standard deduction of \$2,500, if you did not itemize.	Line 3, Page 6

Members of Armed Forces

While you are stationed in Delaware, your military and non-military pay is subject to Delaware state income tax as follows:

Members of the Armed Forces								
Are You a		Delaware Filing Required						
Legal	Military Active	Military Active Other Income Other Income						
Resident of	Duty Income	Earned in DE	Earned in Other					
Delaware?			States					
Yes	Yes*	Yes*	Yes*					
No	No	Yes*	No					
*Whether you are stationed in Delaware or not.								

Your state of legal residence is the same as it was when you entered the Armed Forces unless you voluntarily changed it while in the Armed Forces. For example, if you were a legal resident of Delaware when you entered the Armed Forces, you remain a legal resident of Delaware for Delaware state income tax purposes unless you voluntarily abandoned your Delaware residency and established a new legal domicile in another state.

If you change your legal residence, in the year you change, you are a part-year resident of both states. A change in legal residence is documented by filing DD Form 2058 and DD Form 2058-1 with your military personnel office.

The following examples illustrate this:

- Airman John Green, who is a legal resident of Delaware (domiciled in Delaware), was ordered to duty in, and moved his family to, New Jersey. The family has no income other than Green's military pay. Airman Green will file a federal and Delaware Resident tax return only. A New Jersey state tax return is not required.
- 2. Sergeant Paul Smith, whose domicile is Ohio and to which he is liable for income taxes, has been on active duty in Delaware for 12 months. Sergeant Smith is single and has non-military income from Delaware. Sergeant Smith will file as a non-resident of Delaware (using Form 200-02 NR) reporting all his income in Column A. He will also deduct his military compensation from his Delaware Non-Resident Return as a federal adjustment to gross income. (Column A, Line 16.) Sergeant Smith should contact Ohio for his filing requirements for Ohio.

Military Spouses

All income of a non-military spouse is taxed in the state of their legal residence. The following examples illustrate this:

- Airman Dan Brown and his spouse are legal residents of Delaware (domiciled in Delaware). Airman Brown was ordered to duty in, and moved with his spouse to, New Jersey. Besides Airman Brown's military pay, his spouse has New Jersey source wages. Airman Brown and his spouse will file both a federal and Delaware Resident tax return reporting both military and nonmilitary income. A New Jersey state tax return is not required.
- 2. Sergeant Michael Jones, whose domicile is Ohio and to which he is liable for income taxes, has been on active duty in Delaware for 12 months. Sergeant Jones is married and his spouse has non-military income from Delaware. If Sergeant

Jones' spouse maintains a legal residence in a state other than Delaware, a Delaware state tax return will not be required. Sergeant Jones and his spouse should contact their state of legal residence for their filing requirements.

A military spouse claiming an exemption from Delaware's income Tax withholding requirements must complete an Annual Withholding Tax Exemption Certification Form, Form W-4DE, with their employer. This form is also available on our website at www.revenue.delaware.gov. A military spouse claiming an exemption must meet the conditions set forth under the Service Members Civil Relief Act, as amended by the Military Spouses Residency Relief Act.

Requirement to File Estimated Taxes

Every person who is either a resident of Delaware or has income from Delaware sources may be required to file quarterly Declarations of Estimated Tax to the Delaware Division of Revenue *if the Delaware tax liability less payments and credits can reasonably be expected to exceed \$400.* (See worksheet on this page.)

You may be required to make Estimated tax payments if you receive Unemployment Compensation, a lump sum distribution or a large bonus at the end of the year.

Also, you may be required to make Estimated tax payments if you are a Delaware resident and:

- Your employer does not withhold Delaware tax or
- You work in another state whose tax withholding rate is lower than Delaware's.

The estimated tax booklet, containing the worksheet for computing your estimated tax liability and the payment vouchers (Form 200-ES), will be sent after January 17, 2016. If you did not file estimated taxes for 2014 and need estimated tax coupons, call the **Estimated Tax forms voice mailbox at (302) 577-8588** to order them or call toll free 1-800-292-7826 (Delaware only).

Estimated tax payments may be filed on-line at www.revenue.delaware.gov by direct debit from your checking or savings account or by credit card. If you are paying by direct debit you may specify a later payment date, up to the due date. Payments by direct debit must not come from an account outside the U.S. and may be made in any amount without dollar limitation. Payments up to \$2,500 can be made by credit card. If you want to pay by check, you must use the paper Form 200-ES available on our website at www.revenue.delaware.gov.

To estimate your 2016 tax liability prior to receiving the booklet, complete your 2015 return using estimated income and deduction amounts for 2016.

When to Make Your Estimated Tax Payment

For estimated tax purposes, the year is divided into four payment periods. Each period has a specific payment due date as indicated below:

For the Period:	The payment due date is:
1/1/16 through 3/31/16	May 2, 2016
4/1/16 through 5/31/16	June 15, 2016
6/1/16 through 8/31/16	September 15, 2016
9/1/16 through 1/2/17	January 17, 2017

For more information concerning estimated taxes or payment voucher and worksheet call (302) 577-8200.

Estimated Tax Penalty

You may owe this penalty if the amount you owe (Line 22, Balance Due) is more than 10% of the tax shown on your return (Line 16, Balance).

Who Must File Estimated Taxes for 2016

To determine if you must pay estimated income tax payments complete the following:

- 1. Enter the amount of your total estimated tax liability for 2016 (See the tax table or tax rate schedule.)
- 2. Enter the amount of your estimated Delaware withholding taxes and other credits for 2016.
- B. Enter the balance due (Line 1 minus Line 2).
- 4. You DO NOT have to file estimated taxes if:
 - Line 3 is less than \$400, or
 - Line 2 is at least 90% of Line 1, or
 - Line 2 is at least equal to 100% of your total tax liability for 2015. Use 110% of your 2015 tax liability if your 2015 Delaware adjusted gross income exceeded \$150,000, or if you are filing status 3 and your 2015 Delaware adjusted gross income exceeded \$75,000.

Exceptions to the Penalty

You will not owe the penalty if your 2014 tax return was for a period of 12 full months AND ONE of the following applies:

- 1. You had no tax liability for 2014 (Line 16), or
- 2. The total of Line 15 (Total Non-Refundable Credits) and Line 21 (Total Refundable Credits) on your 2015 return equals at least 100% of the tax liability shown on your 2014 return and estimated tax payments for 2015 were made on time. Use 110% of your 2014 tax liability if your 2014 Delaware adjusted gross income exceeded \$150,000, or if you are filing status 3 and your 2014 Delaware adjusted gross income exceeded \$75,000.
- For Special Rules regarding Farmers and Fishermen and for waivers of the penalty please see the separate instructions for Form 200-ES and/or Form DE2210.

Penalties and Interest

1. <u>Interest</u> – Underpayment or late payment

The Delaware Code provides that interest on any underpayment or late payment of income taxes due shall accrue at the rate of ½% per month, from the date prescribed for payments to the date paid.

2. Penalty - Late-filing of balance due return

The law imposes substantial penalties for failure to file a timely return. Late-filed returns with a balance due are subject to a penalty of 5% per month of the balance due.

3. <u>Penalty</u> – Negligence/fraud/substantial understatement

The law also provides severe penalties for a false or fraudulent return, or for a false certification. The mere fact that the figures you report on your Delaware return are taken from your Federal return will not relieve you from the imposition of penalties for negligence or for filing a false or fraudulent return.

4. Penalty – Failure to pay

The law provides a penalty of 1% per month (not to exceed 25%) of the net tax liabilities for failure to pay the tax liability due on a timely filed or late-filed return. This penalty is in addition to the interest charged for late payment.

5. Penalty - Failure to File/Pay Estimated Taxes

The law provides a penalty of 1½% per month of the computed tax payment for failure to file/pay estimated taxes due. This penalty is in addition to those penalties and interest listed above. The penalty is also assessed if the estimated payment is filed late.

Federal Privacy Act Information

Social Security Numbers must be included on your income tax return. The mandatory disclosure of your Social Security Number is authorized by Section 306, Title 30 of the <u>Delaware Code</u>. Such numbers are used primarily to administer and enforce all tax laws, both civil and criminal, for which the Division of Revenue has statutory responsibility.

Amended Returns

If any changes made to your federal return affect your state income tax liability, you are required to report the change to the Delaware Division of Revenue within ninety (90) days after the final determination of such a change and indicate your agreement with the determination or the grounds of your disagreement. Use Form 200-01-X to change an income tax return you have already filed, and attach a copy of any federal adjustments.

Rounding Off Dollars

Dollar amounts on your return must be rounded off to the nearest whole dollar. This means that amounts from 50 to 99 cents are increased to the next dollar. For example, \$1.50 becomes \$2.00 and \$1.49 becomes \$1.00.

Address Change

If you move after you file your return, you should notify the Division of Revenue of your address change. Please be sure to include your and your spouse's Social Security Number(s) in any correspondence

with the Division of Revenue, or you may change your address by calling the Address Change voice mailbox at (302) 577-8589. You may also call toll free 1-800-292-7826 (Delaware only).

FRONT OF FORM 200-01

Name, Address and Social Security Number

Attach the preprinted label with your booklet to the front of the form in the space provided, *if your name, address and social security number has NOT changed since last year.* **NOTE**: To protect your privacy, the number on your label is not your social security number.

DO NOT use the mailing label if your name, address, social security number or marital filing status **HAS** changed since last year. Print your name(s), address, and social security number(s) in the space provided. If you are married or entered into a civil union, give names and social security numbers for both you and your spouse whether you file joint or separate returns. If you are a Jr., Sr., II, III, etc., please indicate it in the Jr., Sr., III, block.

DO NOT use the label if either the primary taxpayer or spouse is deceased. The surviving spouse information should be entered first under "Your Social Security No. and Your Last Name". The deceased person's data should be entered under "Spouse's Social Security No. and Spouse's Last Name". Also, write DECD after their first name. For an example, please see Page 12 of the Instruction Booklet.

Filing Status

Please indicate your filing status by marking the appropriate box.

FILING STATUS 1 - SINGLE TAXPAYER

If you were single on December 31, 2015, consider yourself Single for the whole year and use Filing Status 1. **NOTE:** If you entered into a civil union, you can no longer use the single filing status on your Delaware return.

FILING STATUS 2, 3, AND 4 – MARRIED OR ENTERED INTO A CIVIL UNION TAXPAYERS

You may file Joint, Separate, or Combined Separate Delaware returns. If you use Filing Status 4, you are in fact filing two separate returns which have been combined on the same form for convenience.

NOTE: Generally, separate returns (filing status 3 or 4) will be advantageous if both spouses have a Delaware adjusted gross income in excess of \$9,400.

If you elect to use Filing Status 3 or 4, both you and your spouse must compute your taxable income the same way. This means if one itemizes deductions, the other must itemize. If one takes the standard deduction, the other must take the standard deduction in computing taxable income.

For Filing Status 3 or 4, you each report only your own income, personal credits, deductions, and one half of the income derived from securities, bank accounts, real estate, etc., which are titled or registered in joint names. NOTE: Civil Union taxpayers must complete a Proforma federal return. For more information, see "Steps for Preparing Your Return," Page 3. Civil Union taxpayers, when completing your "as if" federal return, make sure to follow all the rules and regulations that apply to married filing jointly or married filing separately persons per IRS instructions to correctly determine your tax liability. For more information, visit www.revenue.delaware.gov - FAQs: Civil Union Tax Rules.

FILING STATUS 5 - HEAD OF HOUSEHOLD

If you filed as Head of Household on your federal return or qualify as certain married/civil union persons living apart, you may file as Head of Household on your Delaware return.

PART-YEAR RESIDENTS

If you were a part-year resident of Delaware in 2015 electing to file as a full-year resident, indicate the dates of your Delaware residency.

DE 2210 Indicator

Check the "Form DE2210 Attached" box and attach a copy of DE2210 to your return if you have calculated the Underpayment of Estimated taxes and an Estimated penalty is due OR if you completed Part 3. Use Form DE2210 to determine if you owe a penalty for the underpayment of estimated tax and to calculate the amount of the penalty.

To obtain Form DE2210, please contact our offices or visit the Division of Revenue website at www.revenue.delaware.gov. Do NOT check this box if a completed DE2210 (Pages 1 and 2) is not being sent with your return. Do NOT submit a Federal Form 2210 instead of a Delaware Form 2210. Do not submit computer worksheets in lieu of Form DE2210.

LINE-BY-LINE INSTRUCTIONS

Next, complete the back of this form beginning with Line 29. **Instructions begin on Page 9.** Once the back is completed, return to the front and use the following instructions.

NOTE: If you have no Delaware modifications and do not elect to itemize your deductions, you may eliminate completing page 2 of the return and begin on Line 1 of the Delaware return by entering your Federal Adjusted Gross Income from Federal Form 1040, 1040A, or 1040EZ.

Delaware Adjusted Gross Income

Enter the amount from Line 42 on the back of your Delaware return.

2a Standard Deduction

The law allows you to take a standard deduction in lieu of itemizing your deductions. If you elect to take the Delaware STANDARD DEDUCTION, be sure to check the block on Line 2a and enter the appropriate amount as listed below:

Delaware Filing Status	Standard Deduction	Enter on Line 2	
1	\$3,250	Column B	
2	\$6,500	Column B	
3	\$3,250	Column B	
4	\$3,250	Column A & B	
5	\$3,250	Column B	

NOTE: If you have itemized deductions greater than your allowable Delaware standard deduction, you can itemize deductions on your Delaware return even though you did not itemize deductions on your federal return.

2b Itemized Deductions

If you elect to itemize deductions:

- a. Check the block on Line 2b.
- Complete Section C, Lines 43 through 48 on the back of your Delaware return.
- c. Enter the amount from Line 48 on Line 2.
- d. Attach a copy of Federal Form 1040 Schedule A.
- e. If you claim a deduction on Federal Schedule A, Line 21 for Unreimbursed Employee Expenses, you must attach a copy of Federal Form 2106 or 2106 EZ.

NOTE: If you claimed a standard deduction on your federal return, you may still elect to itemize your deductions on the Delaware return. In this case, complete and attached Federal Schedule A, showing the itemized deductions you would have claimed on the federal return.

3 Additional Standard Deduction

The additional standard deduction is allowable only for those persons 65 and over OR blind, electing to use the Delaware standard deduction (Line 2a).

NOTE: If you elect to itemize your deductions, you do not qualify for the additional standard deduction even though you

may be 65 years of age or older and/or blind. If you itemize deductions, do not check the "65 or over" box.

If you qualify for the additional standard deduction:

- Be sure you checked the block on Line 2a to indicate you are using the standard deduction.
- Check the appropriate box(es) relating to age and/or blindness on Line 3.
- 3. Multiply the number of boxes checked on Line 3 by \$2,500 and determine the total (a maximum of \$5,000 per individual).
- 4. If you are filing a combined separate return, enter the amount pertaining to each spouse (boxes checked x \$2,500) in the spouses' respective columns (\$5,000 per spouse age 65 or over and blind; \$2,500 per spouse age 65 and over or blind).
- 5. All other filing statuses should enter the total for both individuals in Column B.

6 Tax Liability

If Line 5 is less than \$60,000, use the tax table to compute your tax liability. If line 5 is \$60,000 or greater, use the tax schedule at the end of the tax table to compute your tax liability. Enter your tax liability on Line 6.

1 Lump Sum Distribution

This line applies, in the case of someone who is not selfemployed, only when the distribution is made:

- Due to the participant's death;
- Due to the participant's separation from employment;
- After the participant had attained age 59 ½.

In the case of a self-employed person, this line applies only when the distribution is made:

- Due to the participant's death;
- After the participant reached age 59 ½.
- The participant was previously disabled.

This line does not apply when your distribution was:

- · Rolled over;
- An early distribution including an early distribution received for medical, education or housing exclusions;
- Subject to the early withdrawal penalty on Line 59 of Federal Form 1040.

Delaware does not impose a penalty for early withdrawal from IRAs and Pension Plans. The law provides for separate tax treatment of lump sum distributions received from qualified pension plans, profit sharing or stock bonus plans. The law provides for ten year averaging of the distribution designated to be taxed as ordinary income. Under this provision, lump sum distributions will be taxed separately as ordinary income in the year of receipt. However, the federal "rollover" provisions apply to this income, so recipients have sixty days in which to invest the proceeds of the lump sum distributions into an IRA or other qualified pension plan without being subjected to tax. Persons receiving a lump sum distribution in 2014 must complete Delaware Form 329 to compute the tax liability on this income. The amount of tax (from Line 16, Form 329) should be placed on Line 7 of the Delaware return. You must attach Form 329 to your return. If you received a lump sum distribution, but did not qualify for or did not elect lump sum averaging on your federal return, you can still use Form 329 for Delaware purposes. See instructions for Line 37 (page 11) to exclude your lump sum distribution from your Delaware Adjusted Gross Income.

9a Personal Credits

Enter the total number of personal exemptions claimed on your federal return, multiply by \$110 and enter the total on Line 9a. Civil Union taxpayers, please refer to your **Proforma** or "as if" federal return. If you are married or entered into a civil union and filing a combined separate return (Filing Status 4), split the total between Columns A and B in increments of \$110.

If you are married or entered into a civil union and filing separate returns (Filing Status 3), allocate exemptions appropriately to each return and multiply by \$110, entering the total for each return in Column B. Please see example below. All other filing statuses place the total in Column B.

If you were not required to file a federal return, enter \$110 for each spouse reporting income plus \$110 for each person who could have been claimed as a personal exemption had you been required to file a federal return. Allocate the totals for your filing status as described in the paragraph above.

NOTE: You are not entitled to a Delaware Personal Credit if you are claimed as a dependent on another individual's Federal return. Enter "0" in the space provided on Line 9a.

Example: If you filed the federal return as a married filing joint or the **Proforma** federal return as a civil union couple filing jointly and have no dependents, enter \$220

- \$110 in each column if Filing Status 4
- \$110 per return in Column B if Filing Status 3, or
- \$220 in Column B if Filing Status 2.

Please ensure that the number of personal credits claimed on the Delaware return does not exceed the Federal number of exemptions. This data will be verified with the IRS.

NOTE: Civil Union taxpayers who file separate or combined separate must each submit a Proforma federal married filing separate return to Delaware. Do not submit the Proforma return to the IRS.

9b Additional Personal Credits

If you and/or your spouse were 60 years of age or over on December 31, 2014, check the appropriate box(es), multiply the number of boxes checked by \$110, and enter the total on Line 9b.

If you are filing a combined separate return (Filing Status 4), enter \$110 in the column(s) that correspond to the checked box(es).

0ther State Tax Credit

If you are a resident of Delaware (or elect to be taxed as one) and pay income taxes to another State on income earned in the other State which is also included in your Delaware taxable income, the law allows you a tax credit against your Delaware income tax. Do not include city wage taxes or county taxes payable with your other State return. (See Worksheet below.)

If you claim the tax credit, you must attach to your Delaware return a signed copy of the income tax return filed with the other State(s). In addition, your Delaware return information will be shared with the other State(s) that you claimed the credit for.

LINE 10 WORKSHEET. CREDIT FOR TAXES PAID TO ANOTHER STATE Column A Column B Enter adjusted gross income from the other state return. 1 Delaware adjusted gross income (Line 1 of return). 2 If Line 1 is less than Line 2: divide Line 1 by Line 2 and enter. If Line 1 is greater than Line 2: enter 100%. Enter amount from Line 6, Form 200-01. 5. Multiply Line 3 by Line 4. Enter taxes paid to other states (net of credits). (Exclude City Wage and County taxes). Your credit allowance for this state is the smaller of Line 5 or 6. Enter this amount here and on Line 10 of Form 200-01.

If you are claiming a credit for taxes paid to more than one State, you must complete DE Schedule I and attach it to your Resident return. Example: You claim a credit for taxes paid to Pennsylvania AND New Jersey on your Delaware return. On DE Schedule I, enter the names of the other States and amount of credit claimed in

HIGHEST to LOWEST credit amount order. If claiming the credit from only one state, then enter the state and amount on the front of the return.

With regard to any credit claimed for taxes paid to another state, the credit is limited to the smallest of the following:

- a. The Delaware tax liability;
- b. The tax liability due and paid, after the application of all credits (example: tax forgiveness credit, earned income credit, poverty level credit), to the other state (not including amounts paid on your state return to local jurisdictions). The amount due and paid is not the amount on your W-2; or
- c. The amount computed by multiplying the Delaware tax by a fraction, the numerator of which is your adjusted gross income from sources in the other state and the denominator of which is your Delaware Adjusted Gross Income (Line 1).

If the other state income is not included in Delaware Source Income, then the other State tax credit cannot be taken in Delaware for that income.

NOTE: If you file using filing status 4 – Married or entered into a civil union filing combined separate – enter the credit in the column for the person who actually worked or was taxed by the other state.

NOTE: Taxes paid to a political subdivision of a state cannot be claimed as credit. The District of Columbia, however, is classified as a "State" for the purpose of this credit and, therefore, can be claimed as credit on Line 10.

11 Volunteer Firefighter Credit

Enter on Line 11 the total of the following credit(s) to which you are entitled:

Volunteer Firefighter's Credit

The law allows a credit of \$400 against the income tax liability of Delaware residents who are **active** firefighters, or members of fire company auxiliaries or rescue squads. To qualify for the credit, you must be an active volunteer firefighter on call to fight fires on a regular basis, a member of a fire company auxiliary or active member of an organized rescue squad in a Delaware Volunteer Company. **Active status of the members is verified annually by the Division of Revenue with the Volunteer Firefighter Companies.**

You must enter the Fire Company number where you volunteer on Line 11, Column A and/or Column B, to qualify for the credit. Enter the amount of this credit on Line 11, Column A and/or B. Only one \$400 credit may be claimed by each spouse. If you file

using Filing Status 2 – Joint – Do Not Enter \$400 in Column A.

12 Other Non-Refundable Credits

Form 700 Credits

Taxpayers claiming any of the following credits must complete and attach Form 700 to their return. (Form 700 is available from the Delaware Division of Revenue or www.revenue.delaware.gov.)

Economic Development Credits are available to certain businesses engaged in a qualified business activity who meet the minimum capital investment and new hiring requirements. Only taxpayers approved by the Division of Revenue may claim these credits.

Green Industry Credits are available for reducing waste release, use of recycled

materials, processing of waste materials and collection and distribution of recycled materials. Only those taxpayers whose eligibility is certified by the Delaware Department of Natural Resources and Environmental Control and the Delaware Economic Development Office may claim these credits.

Page 7

Brownfield Tax Credits are available for promoting the rehabilitation of contaminated industrial and commercial sites. Only those taxpayers whose eligibility is certified by the Delaware Department of Natural Resources and Environmental Control may claim these credits.

Research and Development Tax Credit. A business or individual may take an income tax credit on Delaware qualified research and development expenses. A Division of Revenue approval letter must be attached to your Delaware return.

Land and Historic Resource Tax Credit. A business or individual may take an income tax credit for permanent gifts of land or interest in land to public agencies and qualified private non-profit charitable organizations. A Division of Revenue approval letter must be attached to your Delaware Return.

Historic Preservation Tax Credits are available to Resident Curators and to those persons who work to promote community revitalization and restoration, and the rehabilitation of historic properties. Only those taxpayers whose eligibility is certified by the Delaware State Historic Preservation Office may claim these credits.

Neighborhood Assistance Tax Credit. Certain taxpayers are eligible for an income tax credit for contributing to a neighborhood organization, community development corporation, or community based development organization; or for providing neighborhood assistance, job training, or education to an impoverished area or for low and moderate-income families. An investment claimed as a Neighborhood Assistance Credit shall not also be eligible for treatment in the same year as a charitable contribution for income tax purposes. Only those taxpayers whose eligibility is credited by the Delaware State Housing Authority and the Delaware Tax Appeal Board may claim these credits.

13 Child Care Credit

A resident individual is allowed a credit against his/her individual tax in the amount of fifty percent (50%) of the child and dependent care credit allowable for federal income tax purposes. Use the worksheet provided below to compute the amount of the deduction. The Child Care Credit should not be confused with the Child Tax Credit, which is not an allowable credit on the Delaware return.

In the case of spouses who file a joint federal return, but who elect to file separate or combined separate returns for Delaware, the credit may only be applied against the tax imposed on the spouse with the lower taxable income reported on Line 5.

NOTE: You must attach to your Delaware return a copy of Federal Form 2441.

LINE 13 WORKSHEET - CHILD CARE CREDIT

Enter the total amount from Line 11 of Federal Form 2441 (Federal form must be attached) and multiply by 50% (.50).

_____ x .50 = \$ ____

Enter result on Line 13 of your return.

Do not enter an amount in excess of \$1,050.

14 Earned Income Tax Credit (EITC)

A Resident individual is allowed a **nonrefundable credit** against his or her individual tax in the amount of twenty percent (20%) of the federal earned income credit allowed. Complete DE Schedule II to determine the amount of the credit.

In the case of spouses who file a joint federal return, but who elect to file separate or combined separate returns for Delaware, the credit may only be applied against the tax imposed on the spouse with the higher taxable income reported on Line 5. If you entered into a civil union but elect to file separate or combined separate, the credit is to be applied against the tax of the individual who received the credit on the federal return.

DE Schedule II: For each child **YOU CLAIMED** the Earned Income Credit for on your federal return, provide the following information:

Line 7 - Enter the first name and last name of each child.

Line 8 - Enter the social security number (SSN) of each child.

Line 9 - Enter the year of birth of each child. (Example: 2009).

Line 10 - Please indicate by checking the appropriate box(es) if the child was under age 24 at the end of 2015, a student, or younger than you (or your spouse, if filing jointly).

Line 11 - Check the appropriate box(es) relating to disability.

Line 12 - Enter the Delaware State Income Tax from Line 8. If you use filing status 4, enter the higher tax amount from Line 8, Column A or B.

Line 13 - Enter the Federal Earned Income Credit from Federal Form 1040, Line 64a; Form 1040A, Line 42a; or Form 1040EZ, Line 8a.

Line 15 - Multiply Line 13 by Line 14 on DE Schedule II.

Line 16 - Enter the smaller of line 12 or line 15. This line amount is your Delaware Earned Income Tax Credit and should be entered on the Resident return, line 14.

DO NOT complete DE Schedule II if you have not taken an Earned Income Credit on your federal return.

NOTE: The following forms must be attached to your Delaware return if you claim the Earned Income Tax Credit:

- DE Schedule II
- Federal Form 1040, Pages 1 and 2 or Form 1040A
 Pages 1 and 2 or Form 1040EZ.
- Federal Form EIC.

Failure to attach the above documentation may unnecessarily delay the processing of your return.

15 Total Non-Refundable Credits

The total of all non-refundable credits (Lines 9a through 14) is limited to the amount of your Delaware tax liability on Line 8.

17 Delaware Tax Withheld

Enter the Delaware income tax withheld as shown on your W-2 and/or 1099R Forms in Column A and/or B. **DO NOT INCLUDE CITY WAGE TAX. DO NOT INCLUDE S CORP PAYMENTS.**

Estimated Tax Payments and Payments with Extensions

Enter on Line 18, Column A and/or B, the total quarterly estimated tax payments for 2015 including any credit carryover from your 2014 return. In order to receive proper credit for fourth quarter estimated tax payments, they must be made by January 15, 2016. Also, enter the amount paid with Form 1027 (Automatic Extension) on this line. **DO NOT INCLUDE S CORP PAYMENTS.**

If you file a combined separate return (Filing Status 4), you may allocate the estimated tax payments in any manner you wish. All other filing statuses must claim the estimated tax payments under the Social Security Number for which the payments were made.

S Corporation Payments and Refundable Business Credits

Enter on Line 19, Column A and/or B the Delaware estimated tax payment made on your behalf by an S Corporation. Attach a copy of the Delaware, Form 1100S, Schedule A-1 reflecting the payment.

Business Finder's Fee Tax Credit. This credit is available to encourage Delaware businesses to bring non-Delaware businesses into the state. Only those taxpayers whose eligibility is certified by the Delaware Economic Development Office (DEDO) may claim this credit.

New Economy Jobs Program Credit. A credit available to qualified employers pursuant to the New Economy Jobs Program whose purpose is to encourage the creation of high wage, knowledge-based jobs in this state. To apply for certification as a qualified employer, submit Form 208DE (available from the Division of Revenue and at www.revenue.delaware.gov) with the Secretary of Finance with a copy to the Director of Economic Development (DEDO).

Veterans Opportunity Credit. A credit awarded to qualified employers for hiring qualified veterans on or after January 1, 2012 and prior to January 1, 2016.

Any taxpayer claiming refundable credits must complete Form 700 (available at www.revenue.delaware.gov and from the Division of Revenue) and submit it with their Delaware return.

Real Estate Capital Gains Tax Payments Credit

Enter on Line 20, Column A and/or B, the total of all real estate capital gain tax payments made to Delaware in 2015 from Delaware real estate sales. If you file combined separate (Filing Status 4), you may allocate these payments in any manner. All other filing statuses must claim these payments under the Social Security Number for which the payments were made. NOTE: Please submit all copies of Form 5403.

24 Contribution to Special Funds

You and/or your spouse may wish to contribute to any/all of the worthwhile funds listed on page 13. You must complete DE Schedule III. Enter the amount of your donation on the line provided next to the designated fund(s) of your choice. **Enter the total amount donated on Line 24.** The minimum amount for a donation is \$1.

If you are not due a refund and you wish to make a contribution, you may do so. Include the total amount of your donation with the balance due.

Carryover to 2016 Estimated Tax Account

If you are using Filing Status 1, 2, 3 or 5, and wish to apply a portion of your overpayment to your 2016 Estimated Tax Account, enter on Line 25 the portion of your overpayment (Line 23) to be applied. If you use Filing Status 4, enter on Line 25 the portion of your net overpayment (Line 23, Column A and B, less Line 22, Column A and B) to be applied. NOTE: Any amount entered on Line 25 will reduce the amount of overpayment refunded to you.

26 Penalties and Interest Due

You may compute the amount of penalties and interest due or you may leave Line 26 blank and the Division of Revenue will calculate the amount for you and send you a bill. Penalties may be assessed for filing a balance due return late, failure to pay the tax liability due, fraud, negligence and failure to pay estimated taxes. (See Page 5 for a description of penalties and interest.)

If you have calculated the underpayment of Estimated taxes using Form DE2210 and an Estimated penalty is due OR if you completed

Part 3, check the "Form DE2210 Attached" box at the top of your return and submit pages 1 and 2 of the form with your return. Do not submit computer worksheets in lieu of Form DE2210. Checking the box without including a Form DE2210 will unnecessarily delay the processing of your return. A submitted DE2210 will not be processed automatically unless the box is checked.

27 Net Balance Due

If you are using Filing Status 1, 2, 3 or 5, enter the amount of the net balance due (Line 22 plus Lines 24 and 26) and pay in full. If you are married or entered into a civil union using Filing Status 4, enter the total balance due (Line 22, Columns A and B, less Line 23, Columns A and B, plus Lines 24 and 26) and pay in full. Make check payable to: DE Division of Revenue.

28 Net Refund

If you are using Filing Status 1, 2, 3 or 5, enter the amount of the total refund (Line 23 less amounts on Line 24 and/or Line 25 and Line 26) to be refunded to you. If you are using Filing Status 4, enter the total net refund (Line 23, Column A and B, less Line 22, Column A and B, less amounts on Line 24 and/or Line 25 and Line 26) to be refunded to you. If you do not have a balance due or a refund due, enter "0" on Line 28.

BACK OF FORM 200-01

Federal Adjusted Gross Income

If you are using filing status 1, 2 or 5, enter your Federal Adjusted Gross Income from Federal Form 1040, Line 37; 1040A, Line 21; or 1040EZ, Line 4 into Column B. If you were not required to file a federal return, fill out one of the mentioned federal forms to determine your federal adjusted gross income. If you are using Filing Status 3 or 4, use the worksheet on this page to assist in separating income, losses, and deductions between spouses. You must each report your own income, losses, and deductions, and one-half of income derived from securities, bank accounts, real estate, etc., which are titled or registered in joint names.

Civil Union taxpayers, please see Page 3, "Steps for Preparing Your Return" regarding **Proforma** federal returns.

			Federal/Proforma	Spouse	Yourself
1.	Wages, salaries, tips, etc	1.	00	00	00
2.	Interest	2.	00	00	00
3.	Dividends	3.	00	00	00
4.	Taxable refunds, credits or offsets of state and local income taxes	4.	00	00	00
5.	Alimony received	5.	00	00	00
6.	Business income or (loss)	6.	00	00	00
7a.	Capital gain or (loss)	7a.	00	00	00
7b.	Other gains or (losses)	7b.	00	00	00
8.	IRA distributions.	8.	00	00	00
9.	Taxable pensions and annuities	9.	00	00	00
10.	Rents, royalties, partnerships, s-corps, estates, trusts, etc	10.	00	00	00
11.	Farm income or (loss)	11.	00	00	00
12.	Unemployment compensation (insurance)	12.	00	00	00
13.	Taxable social security benefits	13.	00	00	00
14.	Other income	14.	00	00	00
15.	Total income. Add Lines 1 through 14	15.	00	00	00
16.	Total Federal Adjustments (Federal Form 1040, Line 36 or 1040A, Line 20)	16.	00	00	00
17.	Federal Adjusted Gross Income. Subtract Line 16 from Line 15. Enter on page 2, Line 29, columns A and B of your Delaware return	17.	00	00	00

Interest on State and Local **Obligations other than Delaware**

Interest you received from any obligations of States other than Delaware or their political subdivisions, is taxable and must be added on Line 30. Examples of interest that is taxable:

- Interest received on Pennsylvania Turnpike Bonds.
- Mutual fund dividends not included on Line 29 that are attributable to interest on state or local obligations (minus those attributable to the State of Delaware and its authorities and political subdivisions - provided the mutual fund reports that amount to you in writing).

Fiduciary Adjustments, Oil **Percentage Depletion**

Fiduciary Adjustments

Net additions from fiduciary adjustments derived from income received from an estate or trust as shown on Federal Form K-1, Beneficiary's Share of Federal Income and Deductions, should be included on Line 31.

Oil Percentage Depletion

The law provides for the disallowance of any percentage depletion deduction allowable under federal law, to the extent it is in excess of cost depletion. Add the excess to the amount of fiduciary adjustments and enter the total on Line 31.

U.S. Obligations

Interest received on obligations of the United States, and included on your federal tax return, is exempt from Delaware tax and should be entered on Line 34. Failure to identify the payor on Federal Schedule B will result in the disallowance of the deduction. Interest received on obligations for which the United States is NOT the primary obligor or which are NOT guaranteed by the full faith and credit of the United States is not exempt from tax and may not be entered on Line 34. (Examples are shown in the table below.)

LINE 34 EXAMPLES. INTEREST RECEI	VED ON U.S. OBLIGATIONS
Examples of	Examples of
INTEREST THAT IS EXEMPT	INTEREST THAT IS NOT EXEMPT
U.S. Treasury Bill, Bonds (Series E, F, G, H),	Federal National Mortgage Association
Certificates, Notes	(Fannie Maes)
Export Import Bank	Federal Home Loan Mortgage Corp.
Federal Deposit Insurance Corp.	Government National Mortgage Association
Federal Farm Credit Bank	(Ginnie Maes)
Federal Intermediate Credit Banks	International Bank of Reconstruction and
Federal Land Banks	Development
Tennessee Valley Authority	
Mutual Fund Dividends (Dollar amount or percentage	Student Loan Marketing Association
directly attributed to a U.S. obligation, provided the	(Sallie Maes)
Mutual Fund reports that amount to you.)	

35 Pension Exclusion

Amounts received as pensions from employers (including pensions of a deceased taxpayer) may qualify for an exclusion from Delaware taxable income, subject to the limitations described below.

An early distribution from an IRA or Pension fund due to emergency reasons or a separation from employment does not qualify for the pension exclusion. If the distribution code(s) listed in Box 7 of your 1099 R(s) is a 1 (one), then that amount DOES NOT qualify for the pension exclusion. Also, if you were assessed an early withdrawal penalty on Federal 1040, Line 59, that amount DOES NOT qualify for the pension exclusion.

NOTE: Each taxpayer may receive ONLY ONE exclusion, even if he or she is receiving more than one pension or other retirement distribution. Spouses who each receive pensions are entitled to one exclusion each.

IF YOU WERE UNDER 60 on December 31, 2015, your exclusion equals \$2,000 or the amount of your pension, whichever is less.

IF YOU WERE 60 OR OVER on Dec	ember 31, 2015, your
exclusion is determined as follows:	
1. Amount of pension	\$
Amount of "eligible retirement	
income" (See definition)	\$
3. Total (add Lines 1 and 2)	
4. Enter Line 3 or \$12,500, whichever is	
less here and on Line 35	\$

Eligible retirement income includes dividends, capital gains, interest, net rental income from real property and qualified retirement plans (IRC Sec. 4974), such as IRA, 401(K), Keogh plans, and government deferred compensation plans (IRC Sec. 457).

Disability pension income paid by your employer is reported as wages on the federal return, until you reach the minimum retirement age. Minimum retirement age generally is the age at which you can first receive a pension or annuity if you are not disabled. Therefore, Disability pension income would not qualify for the pension exclusion.

Pension Exclusion Example: The primary taxpayer received \$10,000 in pension income. The secondary taxpayer received no pension income. The taxpayers had joint bank accounts and mutual fund accounts. They earned \$5,000 in interest from the bank, \$1,000 in dividends and \$3,000 in capital gains. These accounts would be split equally between the two taxpayers. Both taxpayers, in this example, are over 60 years old. The primary taxpayer's exclusion is 12,500 (10,000 + 2,500 + 500 + 1,500 = 14,500). The maximum exclusion for the primary taxpayer is \$12,500. The secondary taxpayer's exclusion is 4,500 (2,500 + 500 + 1,500 = 4,500). The secondary taxpayer cannot include in the pension exclusion

> calculation the amount by which the primary taxpayer exceeded the \$12,500 maximum exclusion.

Please remember to enclose the 1099R Forms and other supporting schedules to support your pension exclusion.

Delaware State Tax Refund

Delaware state tax refunds may be excluded to the extent they are included in federal adjusted gross income.

Fiduciary Adjustment

Net subtractions from fiduciary adjustments derived from income received from an estate or

trust, as shown on your Federal Form K-1, Beneficiary's Share of Income and Deductions, should be included on Line 36.

Work Opportunity Credit

The law allows a deduction for the portion of wages paid but disallowed as a deduction for federal tax purposes by reason of claiming the work opportunity credit on the federal return. That portion of the deduction for wages, which is disallowed for federal purposes, should be entered on Line 36. In order to claim this modification, you must attach Federal Form 5884.

Delaware Net Operating Loss Carryovers

Taxpayers who were prevented in previous years from carrying federal net operating losses to their Delaware returns (because of Delaware's \$30,000 limit on net operating loss carrybacks) are permitted to carry these additional losses forward on their Delaware return in years following the loss year.

Social Security/Railroad Retirement Benefits

Social Security and Railroad Retirement benefits are not taxable in Delaware and, therefore, should not be included in taxable income. Enter on Line 37 the total of any taxable payments included on Line 29.

Higher Education

Distributions received from qualified retirement plans (IRC Sec. 4974, including IRAs), cash or deferred arrangements (such as 401(k) plans) and government deferred compensation plans (IRC Sec. 457) may be excluded from Delaware adjusted gross income to the extent they are used in the same tax year to pay for books, tuition or fees at an institution of higher education attended by the taxpayer or by his or her dependents who have NOT attained the age of 26 by December 31, 2014; and as long as such amounts have been included in federal adjusted gross income.

Certain Lump Sum Distributions

Enter on Line 37 the amount, if any, of lump sum distributions included in federal adjusted gross income which you used Form 329 to calculate the tax on Line 7.

39 Subtotal

This line is used to calculate the 60 or Over OR Disabled credit.

40 Persons 60 or Over OR Disabled

The law provides for exclusions from gross income to persons meeting certain qualifications. Please refer to the Line 40 Worksheet below.

LINE 40 WORKSHEET. PERSONS 60 OR OVER OR DISABLED					
Single, married or entered into a civil union filing separate returns	Υ	N	Married or entered into a civil union filing joint returns	Υ	N
Were you at least 60 years old or totally and permanently disabled on 12/31/2015?			Were both spouses at least 60 years old or totally and permanently disabled on 12/31/2015?		
Did your earned income (i.e., wages, tips, farm or business income) total less than \$2,500?			Is combined earned income (i.e., wages, tips, farm or business income) less than \$5,000?		
Is Line 39 \$10,000 or less?			Is Line 39 \$20,000 or less?		
If you answered YES to all, Enter \$2,000 on Line 40	<u></u>		If you answered YES to all, Enter \$4,000 on Line 40		

NOTE: If you are filing a joint return and only one spouse qualifies for this exclusion, you should consider filing separate returns (Filing Status 3 or 4).

Itemized Deductions

If you elect to itemize deductions, complete Section C, Lines 43-48, to determine the amount of itemized deductions which you may claim on your Delaware return; otherwise, you may skip this section.

NOTE: If you claimed a standard deduction on your federal return, you may still elect to itemize your deductions on the Delaware return. In this case, complete and attached Federal Schedule A, showing the itemized deductions you would have claimed on the federal return.

NOTE: You cannot deduct the cost of taking a bus or driving a car between your home and your regular place of work as an Itemized Deduction on Schedule A. You cannot deduct commuting expenses no matter how far your home is from your regular place of work.

Do not enter motor vehicle title, realty transfer tax fees or transfer fees as other taxes. They do not qualify.

43 Itemized Deductions From Schedule A

Enter on Line 43 the total amount of itemized deductions as shown on Line 29, Federal Schedule A.

If you are filing a joint federal return and separate Delaware returns, the deductions must be determined as if each spouse had filed separate federal returns. If you are unable to specifically allocate deductions between spouses, prorate the deductions based on the ratio of your separate incomes to total joint income. For example, if one spouse earns 60% of the household income and the other earns 40%, designate 60% of the deductions to the spouse earning 60% of the household income and 40% of the deductions to the spouse earning 40% of the household income. NOTE: Civil Union taxpayers, please refer to "Filing Status" on Page 5.

Foreign Taxes Paid

If you elected the Foreign Tax Credit on your federal return, your federal itemized deductions, allowed as Delaware itemized deductions, will be increased by the amount of foreign taxes actually paid. Foreign taxes accrued, but not paid, are not allowed as an addition on Line 44. On Line 44, enter the amount of foreign taxes paid included on Line 8 of Federal Form 1116. If you were not required to file Federal Form 1116, enter on Line 44 the amount of foreign tax paid.

Charitable Mileage Deduction

If you used your automobile to perform a voluntary service for a charitable organization, you may increase your itemized deductions as follows:

Miles driven 1/1/14–12/31/14 _____ x .17 = \$_____ (enter this amount on Line 45.)

47a State Income Tax

Enter the amount of (1) Delaware state income taxes claimed in your federal itemized deductions plus (2) any taxes imposed and

paid to another State that are included in your federal itemized deductions and claimed as a credit on Line 10 of this form. For example, if you had \$1,000 of taxes withheld in another state, but the tax liability to the other state was \$700, you should only include \$700 on Line 47a.

Exception: If your level of adjusted gross income caused a reduction (limitation) of your federal itemized deductions, only enter on Line 47a the percentage of state income tax that was included in your federal itemized deductions which represents the same ratio as allowable federal itemized deductions is to total itemized deductions before the reduction. For example, if

total state income taxes is \$500 and total federal itemized deductions is \$10,000 but is limited to \$9,000 due to the federal reduction rules (90% of your itemized deductions were allowed), you only enter \$450 (90%) of the state taxes on Line 47a.

NOTE: Local taxes included in your federal itemized deductions should not be included on Line 47a. Also, state taxes paid to another state for which you will not claim a credit on Line 10 of your Delaware return should not be included on Line 47a. NOTE: Real Estate Capital Gains tax payments paid in Delaware and declared on DE Form 5403 should be entered here if included in Federal Itemized deductions. Also, property or school taxes paid to your city/county should not be included here.

47b Form 700 Tax Credits

Enter the amount of the charitable contribution claimed in your federal itemized deductions for permanent gifts of land, or interest in land, to public agencies and qualified private non-profit charitable organizations and any investment in Neighborhood Assistance for which you claimed a tax credit for Form 700 on Line 12 of your Delaware return. Form 1801AC and/or Form 2001AC and the Division of Revenue approval letter must be attached to your return.

48 Total Itemized Deductions

Subtract Line 47a and 47b from Line 46 and enter the results on Line 48 and on Line 2 of your Delaware return. Make sure you have checked the block on Line 2b to indicate that you are electing to itemize your deductions.

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Always compare the results of Line 48 to the standard deduction; you may benefit from using the standard deduction and from any allowable additional standard deductions.

Section D

Direct Deposit of Refund

Complete Section D if you want us to directly deposit the amount shown on Line 28, Form 200-01 into your bank account. Refunds may not be direct deposited to a bank account outside the U.S.

Why Use Direct Deposit?

- You get your refund fast even faster if you file through the internet.
- Payment is more secure there is no check to get lost.
- More convenient. No trip to the bank to deposit your check.

Check with your financial institution to make sure your deposit will be accepted and to get the correct routing and account numbers.

Delaware College Investment Plan (529 Plan)

Individuals can deposit their State income tax refund directly into a 529 Plan account. To obtain information on Delaware's Plan or how to contribute go to www.savingforcollege.com and select the State of Delaware in the US map area. For routing and account number information, please contact the financial institution that administers your 529 Plan.

Line a - Routing Number

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check on this page, the routing number is 031100000.

Your check may state that it is payable through a bank different from the financial institution at which you have your checking account. If so, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on this line.

Line b - Type

Please check the type of account: checking or savings.

Line c - Account Number

The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check on this page, the account number is 12340818. Be sure not to include the check number.

Line d - Bank

In order to comply with new federal banking rules, you must declare whether your refund will go to a bank account outside the United States. If the answer is yes, do not enter your account information. We will instead mail your refund by check.

NOTE: Some financial institutions will not deposit joint refunds into an individual account. The Delaware Division of Revenue is not responsible if a financial institution refuses a direct deposit.

NOTE: If your refund is adjusted by \$100.00 or more, a paper check will be issued and mailed to the address on your return.

Deceased

The executor, administrator or other person responsible for the filing of the Decedent's tax return, shall write DECD after the Decedent's first name on Page 1. If there is a surviving spouse, the surviving spouse information should be entered FIRST under "Your Social Security No. and Your Last Name." The deceased person's data should be entered under "Spouse's Social Security No. and Spouse's Last Name."

Decedent example: John and Mary Jones have been married for 30 years and file jointly (Filing Status 2). John Jones passed away on June 30, 2015. Mary, as the surviving souse, will enter her data in "Your Social Security No., Your Last Name, First Name and Middle Initial." The Decedent's, John Jones, data will be entered in "Spouse's Social Security No., Spouse's Last Name and Spouse's First Name." DECD will also be written after "John" under "Spouse's First Name."

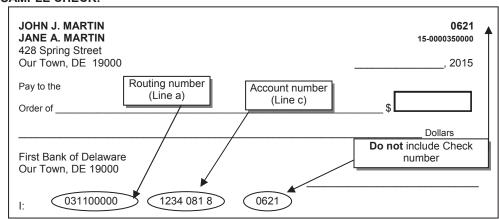
Signature

Please review your tax return before you sign it. Complete the return to the bottom of Page 1 to ensure you receive all credits and exclusions.

Paid Preparer

Please complete all the fields in the Paid Preparer section. You must also sign the return.

SAMPLE CHECK:



	2015 R DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN FORM 200-01	DO NOT WRI	TE OR STAPLE IN TI	HIS AREA
or Fisc	al year beginning DD D YY and ending DD YY			
	Social Security No. Spouse's Social Security No.			
		1		
Your L	ast Name First Name and Middle Initial Jr., Sr., III, etc.			
Spou	se's Last Name Spouse's First Name, Jr.,Sr.,Ill,etc.			
Prese	nt Home Address (Number and Street) Apt. #			
City	State Zip Code		TATUS (MUST CHECK ONE	
		1. Single, Divorced, 3. Widow(er)	. Married or Entered into a Union & Filing Separate	a Civil 5. Head of Household
Forr	n DE2210 If you were a part-year resident in 2015, give the dates you resided in Delaware.	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		
	From D D 2015 To D D 2015	2. Joint or Entered 4. into a Civil Union	Married or Entered into a & Filing Combined Sepa	
A	ttached Month Day Month Day			
Col	umn A is for Spouse information, Filing Status 4 only. All other filing sta		Column A	Column B
_1	DELAWARE ADJUSTED GROSS INCOME. Begin Return on Page 2, Line 29, then e	nter amount from Line 42 here>1	00	00
2a.	If you elect the DELAWARE STANDARD DEDUCTION check here			
	Filing Statuses 1, 3 & 5 Enter \$3250 in Column B; Filing Status 2 Enter \$6500 in Ciling Status 4 Enter \$3250 in Column A and in Column B	Column B;		
	If you elect the DELAWARE ITEMIZED DEDUCTIONS check here	11001110111101	DF20115019999	
b.	Filing Statuses 1, 2, 3 and 5, enter Itemized Deductions from reverse side, Line 48 Filing status 4 enter Itemized Deductions from reverse side, Line 48 in Columns A a		100	1 100
3.	ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deduc		00	00
٥.	Multiply the number of boxes checked below by \$2500. If you are filing a combined separate ret			
	each appropriate column. All others enter total in Column B. Column A - if SPOUSE was: 65 or over Blind Column B - if YOU were:	65 or over Blind 3		T
			00	00
4.	TOTAL DEDUCTIONS - Add Line 2 & 3 and enter here		00	00
5.	TAXABLE INCOME - Subtract Line 4 from Line 1, and Compute Tax on this		00	00
6.	Tax Liability from Tax Rate Table/Schedule See Instructions	Column B		
7	Tax on Lump Sum Distribution (Form 329)	0 00 7		
7. 8.	TOTAL TAX - Add Lines 6 and 7 and enter here			100
9a.	PERSONAL CREDITS If you are Filing Status 3, see instructions on Page 6.	·	00	00
	If you use Filing Status 4, enter the total for each appropriate column. All others er Enter number of exemptions claimed on Federal return X \$110	ter total in Column B.	00	00
	On Line 9a, enter the number of exemptions for: Column A	9a Column B	00	00
9h		or over (Column B)		
00.	· · · · · · · · · · · · · · · · · · ·		00	00
10	Tax imposed by State of (Must attach copy of DE Schedule I an		1	nn
	Volunteer Firefighter Co.# - Spouse (Column A) Self (Column B)			00
12.	Other Non-Refundable Credits (see instructions on Page 7)			nn
13.	Child Care Credit. Must attach Form 2441. (Enter 50% of Federal credit			00
14.	Earned Income Tax Credit. See instructions on Page 8 for ALL require			00
15.	Total Non-Refundable Credits. Add Lines 9a, 9b, 10, 11, 12, 13 & 14 and enter			00
16.	BALANCE. Subtract Line 15 from Line 8. If Line 15 is greater than Line 8, en			00
17.	Delaware Tax Withheld (Attach W2s/1099s)	0 00 17		
18.	2015 Estimated Tax Paid & Payments with Extensions.	0 00 18		
19.	S Corp Payments and Refundable Business Credits	0 00 19		
20.	2015 Capital Gains Tax Payments (Attach Form 5403)	0 00 20		
21.	TOTAL Refundable Credits. Add Lines 17, 18, 19, and 20 and enter here	> 21	00	00
22.	BALANCE DUE. If Line 16 is greater than Line 21, subtract 21 from 16 and e			00
23.	OVERPAYMENT. If Line 21 is greater than Line 16, subtract 16 from 21 and of	enter here > 23	00	00
24.	CONTRIBUTIONS TO SPECIAL FUNDS If electing a contribution, comp	ete and attach DE Schedule III	24	00
25.	AMOUNT OF LINE 23 TO BE APPLIED TO 2016 ESTIMATED TAX ACC			00
26.	PENALTIES AND INTEREST DUE. If Line 22 is greater than \$400, see estimal	ed tax instructions EN	ITER > 26	00
	NET BALANCE DUE (For Filing Status 4, see instructions, page 9) For all other filing statuses, enter Line 22 plus Lines 24 and 26			00
28.	NET REFUND (For Filing Status 4, see instructions, page 9)	ZERO DUE/TO BE REFUN	IDED > 28	00
	For all other filing statuses, subtract Lines 24, 25 and 26 from Line 23			

Page 2

COLUMNS: Column A is reserved for the spouse of those couples choosing filing status 4. (Reconcile your Federal totals to the appropriate individual. See Page 9 worksheet.) Taxpayers using filing statuses 1, 2, 3, or 5 are to complete Column B only.

МО	DIFICATIONS TO FEDERAL ADJU	JSTED GROSS INC	OME		Spouse Information COLUMN A	You or You plus Spouse COLUMN B
	TION A - ADDITIONS (+)	404 404057				
29.	Enter Federal AGI amount from Federal 1040, 10	40A, or 1040EZ		29 [00	00
30.	Interest on State & Local obligations other that	an Delaware		30	00	00
31.	Fiduciary adjustment, oil depletion				00	00
32.	TOTAL - Add Lines 30 and 31			- 1	00	00
33.	Subtotal. Add Lines 29 and 32		00	00 33		
SEC	TION B - SUBTRACTIONS (-)					
34.	Interest received on U.S. Obligations			34	00	00
35. 36.	Pension/Retirement Exclusions (For a definition Delaware State tax refund, fiduciary adjustment, Delaware NOL Carry forward please see inst	,	00	00		
37.	Taxable Soc Sec/RR Retirement Benefits/Highe	r Educ. Excl/Certain Lump S	Sum Dist. (See instr. on P	g 11) 37	00	00
38.	SUBTOTAL. Add Lines 34, 35, 36 and 37 and	·	•	- / - 1	00	00
39.	Subtotal, Subtract Line 38 from Line 33		00	00 39		
40.	Exclusion for certain persons 60 and over or di		Page 11)	40	00	00
41.	TOTAL - Add Lines 38 and 40	,	• ,	1	00	00
42.	DELAWARE ADJUSTED GROSS INCOME. Sub			i	00	00
SEC	TION C - ITEMIZED DEDUCTIONS (MUS ate deductions between spouses, you m	ST ATTACH FEDERAL S	CHEDULE A) If Colur		e used and you are u	nable to specifically
43.	Enter total Itemized Deductions from Schedule			43	00	00
44.	Enter Foreign Taxes Paid (See instructions or	Page 11)		44	00	00
45.	Enter Charitable Mileage Deduction (See instru				00	00
46.	SUBTOTAL Add Lines 43, 44, and 45 and	enter here		46	00	00
47a.	Enter State Income Tax included in Line 43 ab	ove (See instructions on Page	ge 11)	47a	00	00
47b.	Enter Form 700 Tax Credit Adjustment (See i	nstructions on Page 11)		47b	00	00
48.	TOTAL - Subtract Line 47a and 47b from Line	46. Enter here and on Front	t, Line 2 (See instructions)	48	.00	00
to yo	TION D - DIRECT DEPOSIT INFORMATI ur checking or savings account, complete	ON If you would like you boxes a, b, c and d below	r refund deposited dire v. See instructions for d	ctly etails.		
a.	Routing Number			b. Ty	pe: Checking	Savings
C.	Account Number				this refund going to or th ated outside of the Unite	rough an account that is ed States?
					Yes	No
NOT	E: If your refund is adjusted by \$100.00	or more, a paper check	will be issued and ma	ailed to the ad	dress on your return.	
	BE SURE TO SIGN					
	r penalties of perjury, I declare that I have exa		g accompanying schedul Signature of Paid Prepare			·
Your	Signature	Date	Signature of Paid Prepare	PI	I	Date
Snou	se's Signature (if filing joint or combined return)	Date	Address			
Ороц	se a digitation (in mining joint of combined return)	Date	Addiess			
Home	Phone	Business Phone	City		State	Zip
TIOIII	THORE	DUSINGSS I NONE	l only			
E-Ma	I Address		EIN, SSN OR PTIN	Business Phone	 F-Mai	Address
			<u>I</u>	I		

BALANCE DUE W/PAYMENT ENCLOSED (LINE 27)

REFUND (LINE 28):

ALL OTHER RETURNS: DELAWARE DIVISION OF REVENUE

DELAWARE DIVISION OF REVENUE P.O. BOX 508 WILMINGTON, DE 19899-0508

DELAWARE DIVISION OF REVENUE P.O. BOX 8710 WILMINGTON, DE 19899-8710

P.O. BOX 8711 WILMINGTON, DE 19899-8711

MAKE CHECK PAYABLE TO: DELAWARE DIVISION OF REVENUE PLEASE REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN





	2015 R DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN FORM 200-01	DO NOT WRI	TE OR STAPLE IN TI	HIS AREA
or Fisc	al year beginning DD D YY and ending DD YY			
	Social Security No. Spouse's Social Security No.			
		1		
Your L	ast Name First Name and Middle Initial Jr., Sr., III, etc.			
Spou	se's Last Name Spouse's First Name, Jr.,Sr.,Ill,etc.			
Prese	nt Home Address (Number and Street) Apt. #			
City	State Zip Code		TATUS (MUST CHECK ONE	
		1. Single, Divorced, 3. Widow(er)	. Married or Entered into a Union & Filing Separate	a Civil 5. Head of Household
Forr	n DE2210 If you were a part-year resident in 2015, give the dates you resided in Delaware.	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		
	From D D 2015 To D D 2015	2. Joint or Entered 4. into a Civil Union	Married or Entered into a & Filing Combined Sepa	
A	ttached Month Day Month Day			
Col	umn A is for Spouse information, Filing Status 4 only. All other filing sta		Column A	Column B
_1	DELAWARE ADJUSTED GROSS INCOME. Begin Return on Page 2, Line 29, then e	nter amount from Line 42 here>1	00	00
2a.	If you elect the DELAWARE STANDARD DEDUCTION check here			
	Filing Statuses 1, 3 & 5 Enter \$3250 in Column B; Filing Status 2 Enter \$6500 in Ciling Status 4 Enter \$3250 in Column A and in Column B	Column B;		
	If you elect the DELAWARE ITEMIZED DEDUCTIONS check here	11001110111101	DF20115019999	
b.	Filing Statuses 1, 2, 3 and 5, enter Itemized Deductions from reverse side, Line 48 Filing status 4 enter Itemized Deductions from reverse side, Line 48 in Columns A a		100	1 100
3.	ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deduc		00	00
٥.	Multiply the number of boxes checked below by \$2500. If you are filing a combined separate ret			
	each appropriate column. All others enter total in Column B. Column A - if SPOUSE was: 65 or over Blind Column B - if YOU were:	65 or over Blind 3		T
			00	00
4.	TOTAL DEDUCTIONS - Add Line 2 & 3 and enter here		00	00
5.	TAXABLE INCOME - Subtract Line 4 from Line 1, and Compute Tax on this		00	00
6.	Tax Liability from Tax Rate Table/Schedule See Instructions	Column B		
7	Tax on Lump Sum Distribution (Form 329)	0 00 7		
7. 8.	TOTAL TAX - Add Lines 6 and 7 and enter here			100
9a.	PERSONAL CREDITS If you are Filing Status 3, see instructions on Page 6.	·	00	00
	If you use Filing Status 4, enter the total for each appropriate column. All others er Enter number of exemptions claimed on Federal return X \$110	ter total in Column B.	00	00
	On Line 9a, enter the number of exemptions for: Column A	9a Column B	00	00
9h		or over (Column B)		
00.	· · · · · · · · · · · · · · · · · · ·		00	00
10	Tax imposed by State of (Must attach copy of DE Schedule I an		1	nn
	Volunteer Firefighter Co.# - Spouse (Column A) Self (Column B)			00
12.	Other Non-Refundable Credits (see instructions on Page 7)			nn
13.	Child Care Credit. Must attach Form 2441. (Enter 50% of Federal credit			00
14.	Earned Income Tax Credit. See instructions on Page 8 for ALL require			00
15.	Total Non-Refundable Credits. Add Lines 9a, 9b, 10, 11, 12, 13 & 14 and enter			00
16.	BALANCE. Subtract Line 15 from Line 8. If Line 15 is greater than Line 8, en			00
17.	Delaware Tax Withheld (Attach W2s/1099s)	0 00 17		
18.	2015 Estimated Tax Paid & Payments with Extensions.	0 00 18		
19.	S Corp Payments and Refundable Business Credits	0 00 19		
20.	2015 Capital Gains Tax Payments (Attach Form 5403)	0 00 20		
21.	TOTAL Refundable Credits. Add Lines 17, 18, 19, and 20 and enter here	> 21	00	00
22.	BALANCE DUE. If Line 16 is greater than Line 21, subtract 21 from 16 and e			00
23.	OVERPAYMENT. If Line 21 is greater than Line 16, subtract 16 from 21 and of	enter here > 23	00	00
24.	CONTRIBUTIONS TO SPECIAL FUNDS If electing a contribution, comp	ete and attach DE Schedule III	24	00
25.	AMOUNT OF LINE 23 TO BE APPLIED TO 2016 ESTIMATED TAX ACC			00
26.	PENALTIES AND INTEREST DUE. If Line 22 is greater than \$400, see estimal	ed tax instructions EN	ITER > 26	00
	NET BALANCE DUE (For Filing Status 4, see instructions, page 9) For all other filing statuses, enter Line 22 plus Lines 24 and 26			00
28.	NET REFUND (For Filing Status 4, see instructions, page 9)	ZERO DUE/TO BE REFUN	IDED > 28	00
	For all other filing statuses, subtract Lines 24, 25 and 26 from Line 23			



COLUMNS: Column A is reserved for the spouse of those couples choosing filing status 4. (Reconcile your Federal totals to the appropriate individual. See Page 9 worksheet.) Taxpayers using filing statuses 1, 2, 3, or 5 are to complete Column B only.

МО	DIFICATIONS TO FEDERAL ADJUSTED		Spouse Information COLUMN A	You or You plus Spouse COLUMN B		
SEC	TION A - ADDITIONS (+)					
29.	Enter Federal AGI amount from Federal 1040, 1040A, or 10	40EZ		29	00	00
30.	Interest on State & Local obligations other than Delawa	are		30	00	00
31.	Fiduciary adjustment, oil depletion			31	00	00
32.	TOTAL - Add Lines 30 and 31			32	00	00
33.	Subtotal. Add Lines 29 and 32		00	00 33		
SEC	TION B - SUBTRACTIONS (-)					
34.	Interest received on U.S. Obligations			34	00	00
35. 36.	Pension/Retirement Exclusions (For a definition of eli Delaware State tax refund, fiduciary adjustment, work opp Delaware NOL Carry forward please see instructions of	,	00	00		
37.	Taxable Soc Sec/RR Retirement Benefits/Higher Educ. E	xcl/Certain Lump Sur	n Dist. (See instr. on Po	g 11) 37	00	00
38.	SUBTOTAL. Add Lines 34, 35, 36 and 37 and enter he		00	00		
39.	Subtotal. Subtract Line 38 from Line 33		00	00 39		
40.	Exclusion for certain persons 60 and over or disabled (Se	40	00	00		
41.	TOTAL - Add Lines 38 and 40		00	00		
42.	DELAWARE ADJUSTED GROSS INCOME. Subtract line				00	00
	TION C - ITEMIZED DEDUCTIONS (MUST ATTA cate deductions between spouses, you must prora Enter total Itemized Deductions from Schedule A, Federa	CH FEDERAL SC	HEDULE A) If Colun with income.	nns A and B a		nable to specifically
44.	Enter Foreign Taxes Paid (See instructions on Page 11				00	00
45.	Enter Charitable Mileage Deduction (See instructions or				00	00
46.	SUBTOTAL Add Lines 43, 44, and 45 and enter her	e				00
47a.	Enter State Income Tax included in Line 43 above (See	instructions on Page	11)	47a	00	00
47b.	Enter Form 700 Tax Credit Adjustment (See instructions	s on Page 11)		47b	00	00
	TOTAL - Subtract Line 47a and 47b from Line 46. Enter				00	00
to yo	TION D - DIRECT DEPOSIT INFORMATION If your checking or savings account, complete boxes a,	ou would like your r , b, c and d below. \$	efund deposited direc See instructions for de	etails.		
a.	Routing Number				Type: Checking	Savings
C.	Account Number				s this refund going to or the cated outside of the United Yes	0
NOT	E: If your refund is adjusted by \$100.00 or more	e, a paper check w	ill be issued and ma	ailed to the a	ـــــ ddress on vour return	. <u> </u>
	BE SURE TO SIGN YOUR	RETURN BELO	W AND KEEP A	COPY FO	R YOUR RECORDS	3
	r penalties of perjury, I declare that I have examined the				ents, and believe it is true	
Your	Signature Date		Signature of Paid Prepare	r		Date
Cnau	se's Signature (if filing joint or combined return) Date		Address			
Spou	se's Signature (if filing joint or combined return) Date	<i>F</i>	Address			
			N.		Ctata	7:
Hom	Phone Business	Pnone (City		State	Zip
E-Ma	il Address	 	EIN, SSN OR PTIN	Business Phor	e E-Ma	il Address

BALANCE DUE W/PAYMENT ENCLOSED (LINE 27)

REFUND (LINE 28):

ALL OTHER RETURNS:

DELAWARE DIVISION OF REVENUE P.O. BOX 508 WILMINGTON, DE 19899-0508

DELAWARE DIVISION OF REVENUE P.O. BOX 8710 WILMINGTON, DE 19899-8710

DELAWARE DIVISION OF REVENUE P.O. BOX 8711 WILMINGTON, DE 19899-8711

MAKE CHECK PAYABLE TO: DELAWARE DIVISION OF REVENUE PLEASE REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN





	2015 R	201	2015 DELAWARE RESIDENT SCHEDULES									Schedule					
Na	mes:						So	cial Securi	ty Numb	er:							
COL	LUMNS: Column A is reserved for individual. See Page 9 wo	the spouse of the orksheet.) Taxpay	se co ers u	uples choosing sing filing status	filing sta ses 1, 2,	tus 4. 3, or 5	(Red are	concile you to complet	r Federal e Colum	totals to B	o the a	approp	oriat e				
DE :	SCHEDULE I - CREDIT FOR II	NCOME TAXE	S PA	AID TO ANO	THER S	TAT	E		Spou	Status 4 se Infori OLUMN	mation		All othe You or \		Spor		
	the instructions and complete			Page 7 prior	to com	pletir	ng D	E Sched	uleI.								
1. 2. 3. 4. 5.	Tax imposed by State of Enter the total here and on Residuent	(enter 2 (enter 2 (enter 2 (enter 2 (enter 2	char char char char char ne 10	acter state nan acter state nan acter state nan acter state nan You must	me) me) me) me)		opy					00 00 00 00				00 00 00 00	
Com	SCHEDULE II - EARNED INCOmplete the Earned Income Tax Credifying Child Information Child's First Name		ld YO	U CLAIMED th	ie Earne			e Credit for	on you	r feder			's Date	of Birt	h		
Γ.	CHILD 1	75. Offiid 6 Edd	701101			Π			П	П	T _M	М	D D	YY	Y	Y	
	CHILD 2										M	M	D D	ΥΥ	Ÿ	Ÿ	
	CHILD 3										M	М	D D	ΥY	Υ	Υ	
	Was the child under age 24 at the a student, and younger than you (spouse, if filing jointly)?	or your	10	CHIL		NO		CH YE	HILD :	2 NC			CHIL YES	D 3	NC)	
11.	Was the child permanently and to during any part of 2015?		11	YES		NO		YI	ES [NC)		YES		NO)	
	Delaware State Income Tax from L Federal earned income credit from Form 1040A, or Form 1040EZ	Federal Form 10	040,						-						00]	
	Delaware EITC Percentage (20%)													.20	1	1	
	Multiply Line 13 by Line 14								15						00		
16.	Enter the Smaller of Line 12 or Line on Resident Return, Line 14								16						00		

See the instructions on Page 8 for ALL required documentation to attach.

DE SCHEDULE III - CONTRIBUTIONS TO SPECIAL FUNDS

See Page 13 for a description of each worthwhile fund listed below.

occir age to for a acscription of c	acii wortiiwi	ine fana natea below.			
17. A. Non-Game Wildlife	00	G. Veteran's Home	00	M. White Clay Creek	00
B. U.S. Olympics	00	H. DE National Guard	00	N. Home of the Brave	00
C. Emergency Housing	00	I. Juv. Diabetes Fund	00	O. Senior Trust Fund	0.0
D. Breast Cancer Educ.	00	J. Mult. Sclerosis Soc.	00	P. Veteran's Trust Fund	0.0
E. Organ Donations	00	K. Ovarian Cancer Fund	00	Q. Protecting DE's	00
F. Diabetes Educ.	00	L. 21st Fund for Children	00	Children Fund	
Enter the total Contribution amo	ount here and	on Resident Return, Line 24		17	00

This page MUST be sent in with your Delaware return if any of the schedules (above) are completed.





	2015 R	201	2015 DELAWARE RESIDENT SCHEDULES									Schedule					
Na	mes:						So	cial Securi	ty Numb	er:							
COL	LUMNS: Column A is reserved for individual. See Page 9 wo	the spouse of the orksheet.) Taxpay	se co ers u	uples choosing sing filing status	filing sta ses 1, 2,	tus 4. 3, or 5	(Red are	concile you to complet	r Federal e Colum	totals to B	o the a	approp	oriat e				
DE :	SCHEDULE I - CREDIT FOR II	NCOME TAXE	S PA	AID TO ANO	THER S	TAT	E		Spou	Status 4 se Infori OLUMN	mation		All othe You or \		Spor		
	the instructions and complete			Page 7 prior	to com	pletir	ng D	E Sched	uleI.								
1. 2. 3. 4. 5.	Tax imposed by State of Enter the total here and on Residuent	(enter 2 (enter 2 (enter 2 (enter 2 (enter 2	char char char char char ne 10	acter state nan acter state nan acter state nan acter state nan You must	me) me) me) me)		opy					00 00 00 00				00 00 00 00	
Com	SCHEDULE II - EARNED INCOmplete the Earned Income Tax Credifying Child Information Child's First Name		ld YO	U CLAIMED th	ie Earne			e Credit for	on you	r feder			's Date	of Birt	h		
Γ.	CHILD 1	75. Offiid 6 Edd	701101			Π			П	П	T _M	М	D D	YY	Y	Y	
	CHILD 2										M	M	D D	ΥΥ	Ÿ	Ÿ	
	CHILD 3										M	М	D D	ΥY	Υ	Υ	
	Was the child under age 24 at the a student, and younger than you (spouse, if filing jointly)?	or your	10	CHIL		NO		CH YE	HILD :	2 NC			CHIL YES	D 3	NC)	
11.	Was the child permanently and to during any part of 2015?		11	YES		NO		YI	ES [NC)		YES		NO)	
	Delaware State Income Tax from L Federal earned income credit from Form 1040A, or Form 1040EZ	Federal Form 10	040,						-						00]	
	Delaware EITC Percentage (20%)													.20	1	1	
	Multiply Line 13 by Line 14								15						00		
16.	Enter the Smaller of Line 12 or Line on Resident Return, Line 14								16						00		

See the instructions on Page 8 for ALL required documentation to attach.

DE SCHEDULE III - CONTRIBUTIONS TO SPECIAL FUNDS

See Page 13 for a description of each worthwhile fund listed below.

occir age to for a acscription of c	acii wortiiwi	ine fana natea below.			
17. A. Non-Game Wildlife	00	G. Veteran's Home	00	M. White Clay Creek	00
B. U.S. Olympics	00	H. DE National Guard	00	N. Home of the Brave	00
C. Emergency Housing	00	I. Juv. Diabetes Fund	00	O. Senior Trust Fund	0.0
D. Breast Cancer Educ.	00	J. Mult. Sclerosis Soc.	00	P. Veteran's Trust Fund	0.0
E. Organ Donations	00	K. Ovarian Cancer Fund	00	Q. Protecting DE's	00
F. Diabetes Educ.	00	L. 21st Fund for Children	00	Children Fund	
Enter the total Contribution amo	ount here and	on Resident Return, Line 24		17	00

This page MUST be sent in with your Delaware return if any of the schedules (above) are completed.





2015 STATE INCOME TAX TABLE BASED ON TABLE INCOME FOR PERSONS WITH TAXABLE INCOMES OF LESS THAN \$60,000

At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due
0	1,000	0	5,850	5,900	100	9,800	9,850	254	13,750	13,800	442	17,700	17,750	632
1,000	2,000	Ö	5,900	5,950	102	9,850	9,900	256	13,800	13,850	445	17,750	17,800	634
	2,000		5,950	6,000	104	9,900	9,950	258	13,850	13,900	447	17,800 17,850	17,850 17,900	637 639
2,000 2,050	2,050 2,100	1 2	6,000	6,000	106	9,950	10,000 0,000	260	13,900 13,950	13,950 14,000	449 452	17,830	17,900	641
2,100	2,150	3	6,050	6,050 6,100	108	10,000	10,050	262		4,000		17,950	18,000	644
2,150	2,200	4	6,100	6,150	110	10,050	10,100	265	14,000	14,050	454		,000	
2,200 2,250	2,250 2,300	5 6	6,150	6,200	112	10,100	10,150	267 269	14,050 14,100	14,100 14,150	457 459	18,000 18,050	18,050 18,100	646 649
2,300	2,350	7	6,200 6,250	6,250 6,300	114 116	10,150 10,200	10,200 10,250	272	14,150	14,130	461	18,100	18,150	651
2,350	2,400	8	6,300	6,350	118	10,250	10,300	274	14,200	14,250	464	18,150	18,200	651 653
2,400	2,450	9	6,350	6,400	120	10,300	10,350	277	14,250	14,300	466	18,200	18,250	656 658
2,450 2,500	2,500 2,550	10 12	6,400 6,450	6,450 6,500	122 124	10,350 10,400	10,400 10,450	279 281	14,300 14,350	14,350 14,400	469 471	18,250 18,300	18,300 18,350	661
2,550	2,600	13	6,500	6,550	125	10,400	10,430	284	14,400	14,450	473	18,350	18,400	663 665
2,600	2,650	14	6,550	6,600	127	10,500	10,550	286	14,450	14,500	476	18,400	18,450	665
2,650	2,700	15 16	6,600	6,650	129	10,550	10,600	289	14,500	14,550	478	18,450 18,500	18,500 18,550	668
2,700 2,750	2,750 2,800	16 17	6,650 6,700	6,700 6,750	131 133	10,600 10,650	10,650 10,700	291 293	14,550 14,600	14,600 14,650	481 483	18,550	18,600	670 673
2,800	2,850	18	6,750	6,800	135	10,700	10,750	296	14,650	14,700	485	18,600	18,650	675
2,850	2,900	19	6,800	6,850	137	10,750	10,800	298	14,700	14,750	488	18,650	18,700	677
2,900 2,950	2,950 3,000	20 21	6,850 6,900	6,900	139	10,800	10,850	301	14,750 14,800	14,800 14,850	490 493	18,700 18,750	18,750 18,800	680 682
	3,000	21	6,950	6,950 7,000	141 143	10,850 10,900	10,900 10,950	303 305	14,850	14,900	495	18,800	18,850	685
3,000	3,050	23		7,000	140	10,950	11,000	308	14,900	14,950	497	18,850	18,900	685 687
3,050	3,100	24	7,000	7,050	145	1′	1,000		14,950	15,000	500	18,900	18,950	689
3,100	3,150	25	7,050	7,100	147	11,000	11,050	310		5,000	FOO	18,950	19,000 , 000	692
3,150 3,200	3,200 3,250	26 27	7,100 7,150	7,150 7,200	149 151	11,050 11,100	11,100 11,150	313 315	15,000 15,050	15,050 15,100	502 505	19,000	19,050	694
3,250	3,300	28	7,130	7,250	153	11,150	11,200	317	15,100	15,150	507	19,050	19,100	697
3,300	3,350	29	7,250	7,300	155	11,200	11,250	320	15,150	15,200	509	19,100	19,150	699
3,350	3,400	30	7,300	7,350	157	11,250	11,300	322	15,200	15,250	512 514	19,150 19,200	19,200 19,250	701 704
3,400 3,450	3,450 3,500	31 32	7,350 7,400	7,400 7,450	159 161	11,300 11,350	11,350 11,400	325 327	15,250 15,300	15,300 15,350	514 517	19,250	19,300	704
3,500	3,550	34	7,450	7,500	163	11,400	11,450	329	15,350	15,400	519	19,300	19,350	709
3,550	3,600	35	7,500	7,550	164	11,450	11,500	332	15,400	15,450	521	19,350	19,400	711
3,600 3,650	3,650 3,700	36 37	7,550 7,600	7,600 7,650	166	11,500	11,550	334	15,450 15,500	15,500 15,550	524 526	19,400 19,450	19,450 19,500	713 716
3,700	3,750	38	7,600	7,650	168 170	11,550 11,600	11,600 11,650	337 339	15,550	15,600	529	19,500	19,550	718
3,750	3,800	39	7,700	7,750	172	11,650	11,700	341	15,600	15,650	531	19,550	19,600	721
3,800	3,850	40	7,750	7,800	174	11,700	11,750	344	15,650	15,700	533	19,600	19,650	723 725
3,850 3,900	3,900 3,950	41 42	7,800 7,850	7,850 7,900	176 178	11,750 11,800	11,800 11,850	346 349	15,700 15,750	15,750 15,800	536 538	19,650 19,700	19,700 19,750	725 728
3,950	4,000	43	7,830	7,900	180	11,850	11,900	351	15,730	15,850	541	19,750	19,800	728 730 733
	4,000		7,950	8,000	182	11,900	11,950	353	15,850	15,900	543	19,800	19,850	733
4,000	4,050	45		8,000		11,950	12,000	356	15,900	15,950	545	19,850	19,900	735
4,050 4,100	4,100 4,150	46 47	8,000 8,050	8,050 8,100	184		2,000	358	15,950	16,000 6,000	548	19,900 19,950	19,950 20,000	737 740
4,150	4,200	48	8,100	8,150	186 188	12,000 12,050	12,050 12,100	361	16,000	16,050	550		,000	
4,200	4,250	49	8,150	8,200	190	12,100	12,150	363	16,050	16,100	553	20,000	20,050	742
4,250	4,300	50	8,200	8,250	192	12,150	12,200	365	16,100	16,150	555	20,050	20,100	745
4,300 4,350	4,350 4,400	51 52	8,250 8,300	8,300 8,350	194 196	12,200 12,250	12,250 12,300	368 370	16,150 16,200	16,200 16,250	557 560	20,100 20,150	20,150 20,200	748 750
4,400	4,450	53	8,350	8,400	198	12,230	12,350	373	16,250	16,300	562	20,200	20,250	753
4,450	4,500	54	8,400	8,450	200	12,350	12,400	375	16,300	16,350	565	20,250	20,300	755
4,500	4,550	56 57	8,450	8,500	202	12,400	12,450	377	16,350	16,400	567	20,300 20,350	20,350 20,400	758 761
4,550 4,600	4,600 4,650	57 58	8,500 8,550	8,550 8,600	203 205	12,450 12,500	12,500 12,550	380 382	16,400 16,450	16,450 16,500	569 572	20,330	20,450	763
4,650	4,700	59	8,600	8,650	207	12,550	12,600	385	16,500	16,550	574	20,450	20,500	766
4,700	4,750	60	8,650	8,700	209	12,600	12,650	387	16,550	16,600	577 570	20,500	20,550	768 771
4,750 4,800	4,800 4,850	61 62	8,700 8,750	8,750 8,800	211 213	12,650 12,700	12,700 12,750	389 392	16,600 16,650	16,650 16,700	579 581	20,550 20,600	20,600 20,650	771 774
4,850	4,900	63	8,800	8,800 8,850	213	12,700	12,750 12,800	392 394	16,700	16,750	584	20,650	20,700	776
4,900	4,950	64	8,850	8,900	217	12,800	12,850	397	16,750	16,800	586	20,700	20,750	779
4,950	5,000	65	8,900	8,950	219	12,850	12,900	399	16,800	16,850	589	20,750 20,800	20,800 20,850	781 784
5,000	5,000 5,050	67	8,950	9,000 9,000	221	12,900 12,950	12,950 13,000	401 404	16,850 16,900	16,900 16,950	591 593	20,850	20,830	787
5,050	5,100	69	9,000	9,050	223		3,000	707	16,950	17,000	596	20,900	20,950	789
5,100	5,150	71	9,050	9,100	225	13,000	13,050	406		7,000		20,950	21,000	792
5,150 5,200	5,200 5,250	73 75	9,100	9,150	227	13,050	13,100	409	17,000 17,050	17,050 17,100	598 601	21,000	,000 21,050	794
5,200 5,250	5,250 5,300	75 77	9,150 9,200	9,200 9,250	229 231	13,100 13,150	13,150 13,200	411 413	17,050 17,100	17,100	603	21,000	21,100	794 797
5,300	5,350	79	9,250	9,300	233	13,130	13,250	416	17,150	17,200	605	21,100	21,150	800
5,350	5,400	81	9,300	9,350	235	13,250	13,300	418	17,200	17,250	608	21,150	21,200	802
5,400 5,450	5,450 5,500	83 85	9,350	9,400	237	13,300	13,350	421	17,250 17,300	17,300 17,350	610 613	21,200 21,250	21,250 21,300	805 807
5,500	5,550	86	9,400 9,450	9,450 9,500	239 241	13,350 13,400	13,400 13,450	423 425	17,300	17,350	615	21,230	21,350	810
5,550	5,600	88	9,500	9,550	242	13,450	13,500	428	17,400	17,450	617	21,350	21,400	813
5,600	5,650	90	9,550	9,600	244	13,500	13,550	430	17,450	17,500	620	21,400	21,450	815
5,650 5,700	5,700 5,750	92 94	9,600 9,650	9,650 9,700	246 248	13,550 13,600	13,600 13,650	433 435	17,500 17,550	17,550 17,600	622 625	21,450 21,500	21,500 21,550	818 820
5,750	5,800	96	9,700	9,750	250	13,650	13,700	433	17,600	17,650	627	21,550	21,600	823
5,800	5,850	98	9,750	9,800	252	13,700	13,750	440	17,650	17,700	629	21,600	21,650	826

2015 STATE INCOME TAX TABLE

					201		INCOME							
At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due
21,650	21,700	828	25,700	25,750	1,041	29,750	29,800	1,266	33,850	33,900	1,494	37,950	38,000	1,721
21,700 21,750	21,750 21,800	831 833	25,750	25,800	1,044	29,800 29,850	29,850 29,900	1,269 1,272	33,900 33,950	33,950 34,000	1,496 1,499	38,000	38,050	1,724
21,730	21,850	836	25,800 25,850	25,850 25,900	1,047 1,050	29,900	29,950	1,272		,000	1,400	38,050	38,100	1,727
21,850	21,900	839	25,900	25,950	1,052	29,950	30,000	1,277	34,000	34,050	1,502	38,100	38,150	1,729
21,900	21,950	841	25,950	26,000	1,055		,000	4.000	34,050	34,100	1,505	38,150 38,200	38,200 38,250	1,732 1,735
21,950	22,000 2,000	844		36.050	1.050	30,000 30,050	30,050 30,100	1,280 1,283	34,100 34,150	34,150 34,200	1,507 1,510	38,250	38,300	1,738
22,000	22,050	846	26,000 26,050	26,050 26,100	1,058 1,061	30,100	30,150	1,285	34,200	34,250	1,513	38,300	38,350	1,741
22,050	22,100	849	26,100	26,150	1,063	30,150	30,200	1,288	34,250	34,300	1,516	38,350 38,400	38,400 38,450	1,743 1,746
22,100 22,150	22,150 22,200	852 854	26,150	26,200	1,066	30,200 30,250	30,250 30,300	1,291 1,294	34,300 34,350	34,350 34,400	1,519 1,521	38,450	38,500	1,749
22,130	22,250	857	26,200 26,250	26,250 26,300	1,069 1,072	30,300	30,350	1,297	34,400	34,450	1,524	38,500	38,550	1,752
22,250	22,300	859	26,300	26,350	1,075	30,350	30,400	1,299	34,450	34,500	1,527	38,550 38,600	38,600 38,650	1,754 1,757
22,300	22,350	862	26,350	26,400	1,077	30,400 30,450	30,450 30,500	1,302 1,305	34,500 34,550	34,550 34,600	1,530 1,532	38,650	38,700	1,760
22,350 22,400	22,400 22,450	865 867	26,400 26,450	26,450 26,500	1,080 1,083	30,500	30,550	1,308	34,600	34,650	1,535	38,700	38,750	1,763
22,450	22,500	870	26,500	26,550	1,086	30,550	30,600	1,310	34,650	34,700	1,538	38,750	38,800 38,850	1,766 1,768
22,500	22,550	872	26,550	26,600	1,088	30,600 30,650	30,650 30,700	1,313 1,316	34,700 34,750	34,750 34,800	1,541 1,544	38,800 38,850	38,900	1,700
22,550 22,600	22,600 22,650	875 878	26,600 26,650	26,650 26,700	1,091 1,094	30,030	30,750	1,310	34,800	34,850	1,546	38,900	38,950	1,774
22,650	22,700	880	26,700	26,750	1,097	30,750	30,800	1,322	34,850	34,900	1,549	38,950	39,000	1,777
22,700	22,750	883	26,750	26,800	1,100	30,800	30,850	1,324	34,900 34,950	34,950 35,000	1,552 1,555	39,000	39,050	1,779
22,750 22,800	22,800 22,850	885 888	26,800 26,850	26,850 26,900	1,102 1,105	30,850 30,900	30,900 30,950	1,327 1,330		,000 ,000	1,000	39,050	39,100	1,782
22,850	22,900	891	26,900	26,950	1,103	30,950	31,000	1,333	35,000	35,050	1,557	39,100	39,150	1,785
22,900	22,950	893	26,950	27,000	1,111		,000	4 00 5	35,050	35,100	1,560	39,150 39,200	39,200 39,250	1,788 1,790
22,950	23,000 3,000	896		7,000	4.440	31,000 31,050	31,050 31,100	1,335 1,338	35,100 35,150	35,150 35,200	1,563 1,566	39,250	39,300	1,793
23,000	23,050	898	27,000 27,050	27,050 27,100	1,113 1,116	31,100	31,150	1,341	35,200	35,250	1,568	39,300	39,350	1,796
23,050	23,100	901	27,100	27,150	1,119	31,150	31,200	1,344	35,250	35,300	1,571	39,350 39,400	39,400 39,450	1,799 1,802
23,100	23,150	904 906	27,150	27,200	1,122	31,200 31,250	31,250 31,300	1,346 1,349	35,300 35,350	35,350 35,400	1,574 1,577	39,400	39,500	1,802
23,150 23,200	23,200 23,250	909	27,200 27,250	27,250 27,300	1,124 1,127	31,300	31,350	1,349	35,400	35,450	1,580	39,500	39,550	1,807
23,250	23,300	911	27,300	27,350	1,130	31,350	31,400	1,355	35,450	35,500	1,582	39,550	39,600	1,810
23,300	23,350	914	27,350	27,400	1,133	31,400	31,450 31,500	1,358	35,500 35,550	35,550 35,600	1,585 1,588	39,600 39,650	39,650 39,700	1,813 1,815
23,350 23,400	23,400 23,450	917 919	27,400 27,450	27,450 27,500	1,136 1,138	31,450 31,500	31,550	1,360 1,363	35,600	35,650	1,586	39,700	39,750	1,818
23,450	23,500	922	27,430	27,550	1,141	31,550	31,600	1,366	35,650	35,700	1,593	39,750	39,800	1,821
23,500	23,550	924	27,550	27,600	1,144	31,600	31,650	1,369	35,700 35,750	35,750 35,800	1,596 1,599	39,800 39,850	39,850 39,900	1,824 1,827
23,550 23,600	23,600 23,650	927 930	27,600 27,650	27,650 27,700	1,147 1,149	31,650 31,700	31,700 31,750	1,371 1,374	35,750	35,850	1,602	39,900	39,950	1,829
23,650	23,700	932	27,700	27,750	1,152	31,750	31,800	1,377	35,850	35,900	1,605	39,950	40,000	1,832
23,700	23,750	935	27,750	27,800	1,155	31,800	31,850	1,380	35,900 35,950	35,950 36,000	1,607 1,610	40,000	40,050	1,835
23,750 23,800	23,800 23,850	937 940	27,800 27,850	27,850 27,900	1,158 1,161	31,850 31,900	31,900 31,950	1,383 1,385		,000	1,010	40,050	40,100	1,838
23,850	23,900	943	27,030	27,950	1,163	31,950	32,000	1,388	36,000	36,050	1,613	40,100	40,150	1,840
23,900	23,950	945	27,950	28,000	1,166		2,000	1 001	36,050	36,100	1,616	40,150 40,200	40,200 40,250	1,843 1,846
23,950	24,000 4,000	948		30.050	1 160	32,000 32,050	32,050 32,100	1,391 1,394	36,100 36,150	36,150 36,200	1,618 1,621	40,250	40,300	1,849
24,000	24,050	950	28,000 28,050	28,050 28,100	1,169 1,172	32,100	32,150	1,396	36,200	36,250	1,624	40,300	40,350	1,852
24,050	24,100	953	28,100	28,150	1,174	32,150	32,200	1,399	36,250	36,300	1,627	40,350 40,400	40,400 40,450	1,854 1,857
24,100 24,150	24,150 24,200	956	28,150	28,200	1,177	32,200 32,250	32,250 32,300	1,402 1,405	36,300 36,350	36,350 36,400	1,630 1,632	40,450	40,500	1,860
24,130	24,250	958 961	28,200 28,250	28,250 28,300	1,180 1,183	32,300	32,350	1,408	36,400	36,450	1,635	40,500	40,550	1,863
24,250	24,300	963	28,300	28,350	1,186	32,350	32,400	1,410	36,450	36,500	1,638	40,550	40,600 40,650	1,865 1,868
24,300 24,350	24,350 24,400	966 969	28,350	28,400	1,188	32,400 32,450	32,450 32,500	1,413 1,416	36,500 36,550	36,550 36,600	1,641 1,643	40,600 40,650	40,700	1,871
24,400	24,450	909	28,400 28,450	28,450 28,500	1,191 1,194	32,500	32,550	1,419	36,600	36,650	1,646	40,700	40,750	1,874
24,450	24,500	974	28,500	28,550	1,197	32,550	32,600	1,421	36,650	36,700	1,649	40,750 40,800	40,800 40,850	1,877 1,879
24,500 24,550	24,550 24,600	976 979	28,550	28,600	1,199	32,600 32,650	32,650 32,700	1,424 1,427	36,700 36,750	36,750 36,800	1,652 1,655	40,850	40,900	1,882
24,600	24,650	982	28,600 28,650	28,650 28,700	1,202 1,205	32,700	32,750	1,430	36,800	36,850	1,657	40,900	40,950	1,885
24,650	24,700	984	28,700	28,750	1,208	32,750	32,800	1,433	36,850	36,900	1,660	40,950	41,000	1,888
24,700 24,750	24,750 24,800	987 989	28,750	28,800	1,211	32,800 32,850	32,850 32,900	1,435 1,438	36,900 36,950	36,950 37,000	1,663 1,666	41,000	41,050	1,890
24,730	24,850	992	28,800 28,850	28,850 28,900	1,213 1,216	32,900	32,950	1,441		,000	1,000	41,050	41,100	1,893
24,850	24,900	995	28,900	28,950	1,219	32,950	33,000	1,444	37,000	37,050	1,668	41,100	41,150	1,896
24,900	24,950	997	28,950	29,000	1,222		,000	4 440	37,050	37,100	1,671	41,150 41,200	41,200 41,250	1,899 1,901
24,950	25,000 5,000	1,000	29,000	20.050	1 224	33,000 33,050	33,050 33,100	1,446 1,449	37,100 37,150	37,150 37,200	1,674 1,677	41,250	41,300	1,904
25,000	25,050	1,002	29,000 29,050	29,050 29,100	1,224 1,227	33,100	33,150	1,452	37,200	37,250	1,679	41,300	41,350	1,907
25,050	25,100	1,005	29,100	29,150	1,230	33,150	33,200	1,455	37,250 37,300	37,300 37,350	1,682 1,685	41,350 41,400	41,400 41,450	1,910 1,913
25,100 25,150	25,150 25,200	1,008 1,011	29,150	29,200	1,233	33,200 33,250	33,250 33,300	1,457 1,460	37,300 37,350	37,350	1,685	41,450	41,500	1,915
25.200	25,250	1,011	29,200 29,250	29,250 29,300	1,235 1,238	33,300	33,350	1,463	37,400	37,450	1,691	41,500	41,550	1,918
25,250	25,300	1,016	29,300	29,350	1,241	33,350	33,400	1,466	37,450	37,500	1,693	41,550 41,600	41,600 41,650	1,921 1,924
25,300 25,350	25,350 25,400	1,019 1,022	29,350	29,400	1,244	33,400 33,450	33,450 33,500	1,469 1,471	37,500 37,550	37,550 37,600	1,696 1,699	41,650	41,700	1,924
25,400	25,450	1,022	29,400 29,450	29,450 29,500	1,247 1,249	33,500	33,550	1,474	37,600	37,650	1,702	41,700	41,750	1,929
25,450	25,500	1,027	29,500	29,550	1,252	33,550	33,600	1,477	37,650	37,700	1,704	41,750 41,800	41,800 41,850	1,932 1,935
25,500 25,550	25,550 25,600	1,030 1,033	29,550 29,600	29,600	1,255	33,600 33,650	33,650 33,700	1,480 1,482	37,700 37,750	37,750 37,800	1,707 1,710	41,850	41,900	1,938
25,600	25,650	1,036	29,600	29,650 29,700	1,258 1,260	33,700	33,750	1,485	37,800	37,850	1,713	41,900	41,950	1,940
25,650	25,700	1,038	29,700	29,750	1,263	33,750	33,800	1,488	37,850 37,900	37,900 37,950	1,716 1,718	41,950	42,000	1,943
	1		I		l	33,800	33,850	1,491	I 57,800	31,330	1,710	l		

2015 STATE INCOME TAX TABLE

At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due	At least	But less than	Tax due
	2,000		46,150	46,200	2,176	50,250	50,300	2,404	53,500	53,550	2,584	56,750	56,800	2,765
42,000 42,050	42,050 42,100	1,946 1,949	46,200	46,250	2,179	50,300 50,350	50,350 50,400	2,407 2,409	53,550 53,600	53,600 53,650	2,587 2,590	56,800 56,850	56,850 56,900	2,767 2,770
42,000	42,150	1,949	46,250 46,300	46,300 46,350	2,182 2,185	50,330	50,450	2,409	53,650	53,700	2,590	56,900	56,950	2,770
42,150	42,200	1,954	46,350	46,400	2,187	50,450	50,500	2,415	53,700	53,750	2,595	56,950	57,000	2,776
42,200 42,250	42,250 42,300	1,957 1,960	46,400 46,450	46,450 46,500	2,190 2,193	50,500 50,550	50,550 50,600	2,418 2,420	53,750 53,800	53,800 53,850	2,598 2,601	57,000	7,000 57,050	2,778
42,300	42,350	1,963	46,500	46,550	2,196	50,600	50,650	2,423	53,850	53,900	2,604	57,000	57,100	2,776
42,350 42,400	42,400 42,450	1,965 1,968	46,550	46,600	2,198	50,650 50,700	50,700 50,750	2,426 2,429	53,900 53,950	53,950 54,000	2,606 2,609	57,100	57,150	2,784
42,450	42,450	1,900	46,600 46,650	46,650 46,700	2,201 2,204	50,750	50,800	2,429		1,000	2,009	57,150 57,200	57,200 57,250	2,787 2,789
42,500	42,550	1,974	46,700	46,750	2,207	50,800	50,850	2,434	54,000	54,050	2,612	57,250	57,300	2,792
42,550 42,600	42,600 42,650	1,976 1,979	46,750 46,800	46,800 46,850	2,210 2,212	50,850 50,900	50,900 50,950	2,437 2,440	54,050 54,100	54,100 54,150	2,615 2,617	57,300 57,350	57,350 57,400	2,795 2,798
42,650	42,700	1,982	46,850	46,900	2,215	50,950	51,000	2,443	54,150	54,200	2,620	57,400	57,450	2,801
42,700 42,750	42,750 42,800	1,985 1,988	46,900 46,950	46,950	2,218		,000	2 445	54,200 54,250	54,250	2,623	57,450	57,500	2,803 2,806
42,800	42,850	1,990		47,000 , 000	2,221	51,000 51,050	51,050 51,100	2,445 2,448	54,250	54,300 54,350	2,626 2,629	57,500 57,550	57,550 57,600	2,809
42,850	42,900	1,993	47,000	47,050	2,223	51,100	51,150	2,451	54,350	54,400	2,631	57,600	57,650	2,812
42,900 42,950	42,950 43,000	1,996 1,999	47,050 47,100	47,100 47,150	2,226 2,229	51,150 51,200	51,200 51,250	2,454 2,456	54,400 54,450	54,450 54,500	2,634 2,637	57,650 57,700	57,700 57,750	2,814 2,817
43	3,000		47,100	47,130	2,229	51,250	51,300	2,459	54,500	54,550	2,640	57,750	57,800	2,820
43,000 43,050	43,050 43,100	2,001 2,004	47,200	47,250	2,234	51,300 51,350	51,350 51,400	2,462 2,465	54,550 54,600	54,600 54,650	2,642 2,645	57,800 57,850	57,850 57,900	2,823 2,826
43,100	43,150	2,007	47,250 47,300	47,300 47,350	2,237 2,240	51,400	51,450	2,468	54,650	54,700	2,648	57,900	57,950	2,828
43,150 43,200	43,200 43,250	2,010 2,012	47,350	47,400	2,243	51,450	51,500	2,470	54,700	54,750	2,651	57,950	58,000	2,831
43,250	43,300	2,015	47,400 47,450	47,450 47,500	2,246 2,248	51,500 51,550	51,550 51,600	2,473 2,476	54,750 54,800	54,800 54,850	2,654 2,656	58,000	58,050 58,050	2,834
43,300 43,350	43,350 43,400	2,018 2,021	47,500	47,550	2,251	51,600	51,650	2,479	54,850	54,900	2,659	58,050	58,100	2,837
43,400	43,450	2,024	47,550 47,600	47,600 47,650	2,254 2,257	51,650 51,700	51,700 51,750	2,481 2,484	54,900 54,950	54,950 55,000	2,662 2,665	58,100 58,150	58,150 58,200	2,839 2,842
43,450 43,500	43,500 43,550	2,026 2,029	47,650	47,000	2,257	51,750	51,800	2,487		,000	2,000	58,200	58,250	2,845
43,550	43,600	2,032	47,700	47,750	2,262	51,800	51,850	2,490	55,000	55,050	2,667	58,250	58,300	2,848
43,600 43,650	43,650 43,700	2,035 2,037	47,750 47,800	47,800 47,850	2,265 2,268	51,850 51,900	51,900 51,950	2,493 2,495	55,050 55,100	55,100 55,150	2,670 2,673	58,300 58,350	58,350 58,400	2,851 2,853
43,700	43,750	2,040	47,850	47,900	2,271	51,950	52,000	2,498	55,150	55,200	2,676	58,400	58,450	2,856
43,750 43,800	43,800 43,850	2,043 2,046	47,900 47,950	47,950 48,000	2,273 2,276	52,000	2 ,000 52,050	2,501	55,200 55,250	55,250 55,300	2,678 2,681	58,450 58,500	58,500 58,550	2,859 2,862
43,850	43,900	2,049		40,000 40,000	2,210	52,050	52,100	2,504	55,300	55,350	2,684	58,550	58,600	2,864
43,900 43,950	43,950 44,000	2,051 2,054	48,000	48,050	2,279	52,100	52,150	2,506	55,350	55,400	2,687	58,600	58,650	2,867
44	1,000	·	48,050 48,100	48,100 48,150	2,282 2,284	52,150 52,200	52,200 52,250	2,509 2,512	55,400 55,450	55,450 55,500	2,690 2,692	58,650 58,700	58,700 58,750	2,870 2,873
44,000 44,050	44,050 44,100	2,057 2,060	48,150	48,200	2,287	52,250	52,300	2,515	55,500	55,550	2,695	58,750	58,800	2,876
44,030	44,150	2,062	48,200 48,250	48,250 48,300	2,290 2,293	52,300 52,350	52,350 52,400	2,518 2,520	55,550 55,600	55,600 55,650	2,698 2,701	58,800 58,850	58,850 58,900	2,878 2,881
44,150 44,200	44,200	2,065 2,068	48,300	48,350	2,296	52,400	52,450	2,523	55,650	55,700	2,703	58,900	58,950	2,884
44,200	44,250 44,300	2,000	48,350	48,400	2,298	52,450 52,500	52,500 52,550	2,526 2,529	55,700 55,750	55,750 55,800	2,706 2,709	58,950	59,000	2,887
44,300	44,350	2,074	48,400 48,450	48,450 48,500	2,301 2,304	52,550	52,600	2,531	55,800	55,850	2,712	59,000	59,050	2,889
44,350 44,400	44,400 44,450	2,076 2,079	48,500	48,550	2,307	52,600 52,650	52,650 52,700	2,534 2,537	55,850 55,900	55,900 55,950	2,715 2,717	59,050	59,100	2,892
44,450	44,500	2,082	48,550 48,600	48,600 48,650	2,309 2,312	52,700	52,750	2,540	55,950	56,000	2,717	59,100 59,150	59,150 59,200	2,895 2,898
44,500 44,550	44,550 44,600	2,085 2,087	48,650	48,700	2,315	52,750	52,800	2,543		,000		59,200	59,250	2,900
44,600	44,650	2,090	48,700 48,750	48,750 48,800	2,318 2,321	52,800 52,850	52,850 52,900	2,545 2,548	56,000 56,050	56,050 56,100	2,723 2,726	59,250 59,300	59,300 59,350	2,903 2,906
44,650 44,700	44,700 44,750	2,093 2,096	48,800	48,850	2,323	52,900	52,950	2,551	56,100	56,150	2,728	59,350	59,400	2,909
44,750	44,800	2,099	48,850 48,900	48,900 48,950	2,326 2,329	52,950	53,000 3, 000	2,554	56,150 56,200	56,200 56,250	2,731 2,734	59,400 59,450	59,450 59,500	2,912 2,914
44,800 44,850	44,850 44,900	2,101 2,104	48,900 48,950	48,950 49,000	2,329	53,000	53,050	2,556	56,250	56,300	2,737	59,450	59,550	2,917
44,900	44,950	2,107	49	,000		53,050	53,100	2,559	56,300	56,350	2,740 2,742	59,550	59,600	2,920
44,950	45,000	2,110	49,000 49,050	49,050 49,100	2,334 2,337	53,100 53,150	53,150 53,200	2,562 2,565	56,350 56,400	56,400 56,450	2,742 2,745	59,600 59,650	59,650 59,700	2,923 2,925
45,000	5,000 45,050	2,112	49,100	49,150	2,340	53,200	53,250	2,567	56,450	56,500	2,748	59,700	59,750	2,928
45,050	45,100	2,115	49,150 49,200	49,200 49,250	2,343 2,345	53,250 53,300	53,300 53,350	2,570 2,573	56,500 56,550	56,550 56,600	2,751 2,753	59,750 59,800	59,800 59,850	2,931 2,934
45,100 45,150	45,150 45,200	2,118 2,121	49,200	49,250 49,300	2,345 2,348	53,350	53,400	2,576	56,600	56,650	2,756	59,850	59,900	2,937
45,200	45,250	2,123	49,300	49,350	2,351	53,400 53,450	53,450 53,500	2,579 2,581	56,650 56,700	56,700 56,750	2,759 2,762	59,900 59,950	59,950 60,000	2,939 2,942
45,250 45,300	45,300 45,350	2,126 2,129	49,350 49,400	49,400 49,450	2,354 2,357 _	JJ, 4 JU	33,300	۱ ۵۵,۵		55,750	2,102	39,900	00,000	<u>ک</u> ,۳ 4 ک
45,350	45,350	2,132	49,450	49,500	2,359									
45,400	45,450	2,135	49,500 49,550	49,550 49,600	2,362 2,365		If toyobla inse			NCOME TAX			000 or over	
45,450 45,500	45,500 45,550	2,137 2,140	49,600	49,650	2,368	l	If taxable incor			0-01 or Line 4 0% (.066) for t				
45,550	45,600	2,143	49,650	49,700	2,370	E	•	io. φ∠,543	pius 0.0	0 /0 (.000) 101	uie hounou	ι ον ε ι φου,υ	oo.	
45,600 45,650	45,650 45,700	2,146 2,148	49,700 49,750	49,750 49,800	2,373 2,376	Examp Toyoblo i		751.						
45,700	45,750	2,151	49,800	49,850	2,379		ncome of \$67,					00000		
45,750 45,800	45,800 45,850	2,154 2,157	49,850 49,900	49,900 49,950	2,382 2,384	Ta:	x on \$60,000					\$2,943.50)	
45,850	45,900	2,160	49,950	50,000	2,387	Inc	come over \$60	,000		\$7,7	51			
45,900	45,950	2,162		,000	0.000	la:	come over \$60 x Rate over \$6 x on \$7,751	0,000		<u>x 0</u>	00	,	2	
45,950 46	46,000 5, 000	2,165	50,000 50,050	50,050 50,100	2,390 2,393	Total Tax	x on \$7,751 					<u>+ \$511.50</u>	O (Dound to fin	2.455 \
46,000	46,050	2,168	50,100	50,150	2,395	iolai lax						ა <u>ა,400.0</u>	(Roulla to \$3	,400.)
46,050 46,100	46,100 46,150	2,171 2,173	50,150 50,200	50,200 50,250	2,398 2,401									
10,100	.5,150	_, 170	. 50,200	50,200	<u>-,</u> -,-01									

SPECIAL FUNDS

DELAWARE'S NONGAME WILDLIFE, ENDANGERED SPECIES AND NATURAL AREAS PRESERVATION FUND

Delaware faces tremendous challenges managing and protecting native plants and animals, restoring wildlife habitat, and maintaining the natural beauty of the state. Available funds fall far short of what it takes. Please give a tax-deductible "Wild Gift" on Line 17A, Resident Schedule III. Delaware's wild plants and animals will have a better chance because of your gift.

U.S. OLYMPIC COMMITTEE

The U.S. Olympic Committee challenges Americans to live healthier through sport. By contributing a portion of your tax refund on Line 17B, Resident Schedule III, you will help prepare athletes for the Olympic and Paralympic Games; fund community and elite sports programs all over the country; and advance the Olympic Movement, promoting excellence, cultural respect, and peace. Thank you, and visit us online at www.teamusa.org.

EMERGENCY HOUSING ASSISTANCE FUND

The homeless population in Delaware continues to increase. Families with children represent the largest percentage of persons in need of emergency shelter. Crisis situations such as unemployment, family conflicts, displacement, evictions, fire, or utility failures force people to seek emergency housing. You can help by making a contribution on Line 17C, Resident Schedule III to the Emergency Housing Assistance Fund.

DELAWARE BREAST CANCER COALITION, INC.

DBCC provides outreach, education and support services throughout Delaware and the surrounding communities to encourage the early detection and treatment of breast cancer. We offer resources for the newly diagnosed and survivors, provide outreach and education, host an annual breast cancer conference, and operate the state's mobile mammography van. Your contribution on Line 17D, Resident Schedule III, will help the nearly 750 women facing breast cancer in Delaware each year.

• ORGAN AND TISSUE DONATION AWARENESS TRUST FUND

One organ and tissue donor can save or enhance the lives of 50 people. Financial contributions to the Organ and Tissue Donor Awareness Trust Fund support educational programs in Delaware. Make a contribution on Line 17E, Resident Schedule III to help increase the number of organ and tissue donors in Delaware. Register as an organ and tissue donor at www.donatelife-de.org.

• DELAWARE DIABETES EDUCATION FUND

This fund - administered by the American Diabetes Association (ADA) - provides diabetes education. ADA is the leading nonprofit organization providing diabetes research, information and advocacy. Its mission is to prevent and cure diabetes, and to improve the lives of those affected by diabetes. For more information, please call 1-800-DIABETES or visit www.diabetes.org. Help 85,000 Delawareans with diabetes by making a contribution on Line 17F, Resident Schedule III.

DELAWARE VETERANS HOME FUND

Show your support for the Delaware Veterans Home by making a contribution on Line 17G, Resident Schedule III. Your tax contribution will assist the Delaware Commission of Veterans Affairs in maintaining a facility that provides much-needed services to our aging veteran population. Please honor our heroes with a Veterans Home contribution. Thank you for your support!

DELAWARE NATIONAL GUARD AND RESERVE EMERGENCY ASSISTANCE FUND

The Delaware National Guard and Reserve Emergency Assistance Fund (DNGREAF) supports members of the Delaware National Guard and members of other Reserve Components (Amy, Navy, Air Force, Marine Corps, Coast Guard) who live in Delaware or whose units are stationed in Delaware who contribute to the fight against terrorism. Please show your support by making a contribution on Line 17H, Resident Schedule III.

DELAWARE JUVENILE DIABETES RESEARCH FOUNDATION INTERNATIONAL

Juvenile Diabetes Research Foundation (JDRF): the leading charitable funder and advocate for research on type 1 diabetes. Founded in 1970: JDRF is associated with major breakthroughs in type 1 diabetes research, such as the Artificial Pancreas, beta cell regeneration and the treatment of complications. Your tax-deductible donation to JDRF is on Line 17I, Resident Schedule III.

DELAWARE CHAPTER OF THE NATIONAL MULTIPLE SCLEROSIS SOCIETY

The Delaware Chapter of the National Multiple Sclerosis Society funds the programs, services, and financial assistance needed by Delawareans with MS, plus important research into the cause of MS, the development of more effective treatments, and — eventually — the cure. Please help by making a contribution on Line 17J, Resident Schedule III.

DELAWARE OVARIAN CANCER FOUNDATION FUND AT THE DELAWARE COMMUNITY FOUNDATION

The Delaware Ovarian Cancer Foundation was established to honor and memorialize the lives of Cynthia Waterman, Sidney DeSmyter and all women who have battled ovarian cancer. The Fund supports our mission to increase awareness/education, to facilitate research for an early detection test, and to support women affected by ovarian cancer. Please show your support by making a contribution on Line 17K, Resident Schedule III.

• 21st CENTURY FUND FOR DELAWARE'S CHILDREN, INC.

The 21st Century Fund for Delaware's Children is a public/private partnership to address needs of Delaware's at-risk children under the age of 21 who are receiving services from state agencies or community organizations. Grants provide experiences to define strengths, improve self-esteem and build hope for the future. Please help by contributing on Line 17L, Resident Schedule III.

WHITE CLAY CREEK WILD AND SCENIC RIVER PRESERVATION FUND

The White Clay Creek Wild and Scenic River Preservation Fund, or White Clay Watershed Association, is dedicated to protecting and improving the White Clay Creek and valley. The Association works to improve water quality; conserve open space, woodlands, wetlands, and geological features; protect rare native plant and animal species; aid in the preservation of cultural, historical and archeological sites; increase outdoor recreation opportunities; and conduct educational programs relating to the environment. Please help by making a contribution on Line 17M, Resident Schedule III.

• THE HOME OF THE BRAVE FOUNDATION, INC.

The Home of the Brave Foundation was established to furnish food, shelter and counseling to veterans of the Armed Forces of the USA without regard to sex, race, color, or creed. Veterans receive a positive supportive environment and assistance to transition out of homelessness. Please help by contributing on Line 17N, Resident Schedule III. Visit us online at www.homeofthebravefdn.org or call us at 302-424-1681.

SENIOR TRUST FUND

The Senior Trust Fund – administered by the Director of the Division of Services for Aging and Adults with Physical disabilities – provides assistance and programs for seniors and supports the aging services of community-based organizations. Please help on Line 17O, Resident Schedule III.

DELAWARE VETERANS TRUST FUND

The Delaware Veterans Trust Fund provides financial assistance to eligible veterans. This can make a difference for veterans who need assistance with reintegration on their return home; or those with disabilities awaiting benefits; or even those who have met with a financial hardship. Show your support for veterans with a contribution on Line 17P, Resident Schedule III.

PROTECTING DELAWARE'S CHILDREN FUND

The Protecting Delaware's Children Fund will support an annual public education campaign during Child Abuse Prevention and Awareness Month to educate the public about the signs of child abuse and the duty to report. Your contribution on Line 17Q, Resident Schedule III will make certain that the public knows and understands their role in keeping children safe.