2017 DELAWARE 2017 Resident Individual Income Tax Return

FOR A LIGHTNING-FAST DELAWARE REFUND, SUBMIT YOUR RETURN ELECTRONICALLY.

Advantages of electronic submission:

- 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 supporting documentation is 4 to 6 weeks.

Complete your federal tax return before preparing your state return!

This booklet contains your 2017 State of Delaware individual income tax forms and instructions. Please note the following:

- New contribution checkoffs have been added to the tax return. For details regarding these special funds and other checkoffs, please see the last page of this booklet.
- The Delaware Division of Revenue accepts online payments for personal income tax (estimated, final, extensions and balances due),
 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.

Refund Inquiry: You can check the status of your refund 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. You may also call (866) 276-2353 (toll free) for information on your refund status.

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.

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GENERAL INSTRUCTIONS

Who Must File

1. If you are a **Full-Year Resident** of the State, you must file a tax return for 2017 if, based on your Age/Status, your individual adjusted Delaware gross income (AGI) exceeds the amount shown below.

	1&5	2	3&4	Filing as a dependent
AGE/STATUS	Filing Status	Married filing joint	Married filing separate	on another person's return
Under 60	\$9,400	\$15,450	\$9,400	\$5,250
60 to 64**	\$12,200	\$17,950	\$12,200	\$5,250
65 and over OR BLIND**	\$14,700	\$20,450	\$14,700	\$7,750
65 and over AND BLIND**	\$17, 200	\$22,950	\$17,200	\$10,250

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

**Assumes only one spouse meets age or blindness criteria.

- If you were 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 nonresident return. You may wish to prepare both. 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.

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. Please refer to the instructions for Form 200-02 to review this option.

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

If you are a **Non-Resident** who had gross income in 2017 from sources in Delaware, you must file a Delaware Tax return.

What Form to File

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

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; a place to which he intends to return whenever he may be absent. 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 Taxpayers

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 Form 1040 instructions for those authorized to sign. 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 April 30, 2018, 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) is filed prior to the due date of your return. Interest accrues on any unpaid tax at a rate of ½% per month, or fraction of a month, from the return's original due date until paid.

To extend your due date for submitting your completed income tax return (from April 30, 2018 to October 15, 2018) submit the following to the Division of Revenue no later than April 30, 2018:

- The completed copy of Form 1027; AND 1.
- Your payment of any balance of tax liability estimated to be due for tax year 2017.

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 2017 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.

Steps for Preparing Your Return

Complete your federal income tax return and any other state return(s). They will be used in preparing your Delaware return.

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.

NOTES:

- The return is not complete unless it is signed and dated.
- If filing a joint return or a married 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. Please 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.
- 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.
- 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.
- 9. A copy of Form 1100S, Schedule A-1, if you take a credit for taxes paid by an S Corporation.
- 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.

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

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		Delaware Filing Required				
a Legal Resident of Delaware?	Military Active Duty Income	Other Income Earned in DE	Other Income Earned in Other States			
Yes	Yes*	Yes*	Yes*			
No	No	Yes*	No			
*Whether you a	*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**:

- 1. 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.
- 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

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 your return:			
You are entitled to an additional personal credit of \$110.	Line 9b, Page 6		
You may be eligible for the pension exclusion.	Line 35, Page 9		
Social Security and Railroad retirement benefits are excluded from Delaware taxable income.	Line 37, Page 10		
You may be eligible for an exclusion if your earned income was less than \$2,500.	Line 40, Page 10		
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 5		

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 16, 2018. If you did not file estimated taxes for 2017 and need estimated tax coupons, you may find them on our website at **de.gov/estimated**, call the 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 de.gov/estimated 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 2018 tax liability prior to receiving the booklet, complete your 2017 return using estimated income and deduction amounts for 2018.

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:

	o Must File Estimated Taxes for 2018 etermine if you must pay estimated income tax payment	ts com	plete the following	ng:
1.	Enter the amount of your total estimated tax liability for 2018 (See the tax table or tax rate schedule.)			1
2.	Enter the amount of your estimated Delaware withholding taxes and other credits for 2018.	_		2
3.	Enter the balance due (Line 1 minus Line 2).	=		3
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 2017. If your 2017 Delaware AGI exceeded \$150,000, or if you are filing status 3 and your 2017 Delaware AGI exceeded \$75,000, use 110% of your 2017 tax liability.

For the Period:	The payment due date is:
1/1/18 through 3/31/18	April 30, 2018
4/1/18 through 5/31/18	June 15, 2018
6/1/18 through 8/31/18	September 17, 2018
9/1/18 through 12/31/18	January 15, 2019

For more information concerning estimated taxes or payment voucher and worksheet, visit <u>de.gov/estimated</u>, or 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)

Exceptions to the Penalty

You will not owe the penalty if your 2016 tax return was for a period of 12 full months AND ONE of the following applies:

- 1. You had no tax liability for 2016 (Line 16), or
- 2. The total of Line 15 (Total Non-Refundable Credits) and Line 21 (Total Refundable Credits) on your 2017 return equals at least 100% of the tax liability shown on your 2016 return and estimated tax payments for 2017 were made on time. Use 110% of your 2016 tax liability if your 2016 Delaware AGI exceeded \$150,000, or if you are filing status 3 and your 2016 Delaware AGI 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. Interest - 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. Penalty - Negligence/fraud/substantial understatement

The law also provides severe penalties for filing 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 in writing. Please be sure to include your and your spouse's Social Security Number(s) in any correspondence with the Division of Revenue.

FRONT OF FORM 200-01

Name, Address and Social Security Number

Print your name(s), address, and social security number(s) in the space provided. If you are married, 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, box.

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, 2017, consider yourself Single for the whole year and use Filing Status 1.

FILING STATUS 2, 3, AND 4 - MARRIED 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.

FILING STATUS 5 - HEAD OF HOUSEHOLD

If you filed as Head of Household on your federal return or qualify as certain married 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 2017 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 DE2210. Do not submit computer worksheets in lieu of Form DE2210.

Line-by-Line Instructions

Next, complete the back of the 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 begin on Line 1 of the Delaware return by entering your Federal Adjusted Gross Income from Federal Form 1040, 1040A, or 1040EZ.

1 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 box 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 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.

2b Itemized Deductions

If you elect to itemize deductions:

- a. Check the box on Line 2b.
- b. Complete Section C, Lines 43 through 48 on the back of your Delaware return. (See page 10-11 of these instructions.)
- c. Enter the amount from Line 48 on Line 2.
- d. Attach a copy of Federal Form 1040 Schedule A.
- 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.

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 box 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).
- 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.

7 Lump Sum Distribution

A qualified lump sum distribution is the payment of the entire balance from a qualified plan of one kind (for example, pension, profit-sharing or stock bonus plans). The payments must all be received in the same tax year.

This form applies, in the case of someone who is not self-employed, only when the distribution (defined above) was made:

- Due to the participant's death;
- Due to the participant's separation from employment; or
- After the participant had attained age 59½.

In the case of a self-employed person, this form applies only when the distribution (defined above) was made:

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

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 2017 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 10) 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. If you are married 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 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 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 married 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.

9b Additional Personal Credits

If you and/or your spouse were 60 years of age or over on December 31, 2017, 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).

10 Other 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 paid directly to the county. (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.

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 (this does not include amounts paid 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).

NOTE: If you file using filing status 4 – married 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:

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 Division of Small Business, Development and Tourism may claim these credits. Brownfield Tax Credits are available for promoting the rehabilitation of contaminated industrial and commercial sites. Only those Taxpay-

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

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 certified 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 a copy of Federal Form 2441 to your Delaware return.

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.

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 2017, 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 CORPORATION PAYMENTS.**

18 Estimated Tax Payments and Payments with Extensions

Enter on Line 18, Column A and/or B, the total quarterly estimated tax payments for 2017 including any credit carryover from your 2016 return. In order to receive proper credit for fourth quarter estimated tax payments, they must be made by January 16, 2018. 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.

19 S Corporation Payments

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.

Refundable Business Credits

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 Division of Small Business, Development and Tourism 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 the Delaware Division of Small Business, Development and Tourism.

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.

20 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 2017 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 the last page of this booklet. 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.

25 Carryover to 2018 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 2018 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 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 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.

Please visit our website at www.revenue.delaware.gov, or call 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: 1-302-577-8208 Kent and Sussex County: 1-800-292-7826 Outside Delaware: 1-302-577-8208

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

29 | 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.

30 Interest on State and Local Obligations other than

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).

31 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.

34 U.S. Obligations

Interest received on obligations of the United States 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 to the right.)

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.

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

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

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, 2017, your exclusion equals \$2,000 or the amount of your pension, whichever is less.

	OU WERE 60 OR OVER on December 31 etermined as follows:	, 2017, your exclusion
1.	Amount of pension	\$
2.	Amount of "eligible retirement income"	
	(see definition below)	\$
	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. The income from these joint 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. If filing a joint return, the combined exclusion for the primary and secondary taxpayer is \$17,000.

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

6 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 back 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.

37 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, 2017; 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 filing separate returns.	Υ	N	Married filing joint returns.	Υ	Ν	
Were you at least 60 years old or totally and permanently disabled on 12/31/2017?			Were both spouses at least 60 years old or totally and permanently disabled on 12/31/2017?			
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,			If you answered YES to all,	lacksquare		

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 Federal Schedule A. This amount may not exceed the total itemized deductions you are permitted to deduct on your Federal return.

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.

44 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 Federal Form 1116. If you were not required to file Federal Form 1116, enter on Line 44 the amount of foreign tax paid.

45 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 1/1/17–12/31/17 _____ x .26 = \$ _____ (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 nonprofit 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.

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 box on Line 2b to indicate that you are electing to itemize your deductions. Return to Page 5 of these instructions, and continue to complete Page 1 of your return.

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

48

Direct Deposit or 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 the next 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

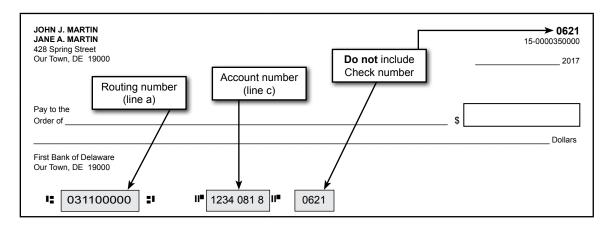
The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check on the next page, the account number is 12340818. Be sure not to include the check number.

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.

SAMPLE CHECK:



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 Taxpayers

When filing a return for a decedent, 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 a "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, 2017. Mary, as the surviving spouse, will enter her data in "Your Social Security No., Your Last Name, First Name and Middle Initial." The data for John, the decedent, 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.

26

27

28

_ZERO DUE/TO BE REFUNDED >

	2017	FORM:			DONOTW	KIIE	JR STAPLE IN TE	113 AREA	
For Fisc	al year beginning MM DD \	Y and ending	MM DD YY	,					
	cial Security No.	Spouse's Social							
Your I	ast Name	First Name and	Middle Initial Jr., Sr., III, e	etc					
Spous	e's Last Name	Spouse's First N	lame, Jr., Sr., III, e	tc.					
		operator man	,,,,						
Preser	nt Home Address (Number and Street)		Apt.#						
	n none / name of the name of the off		, ,						
City		State	Zip Code		F	ILING STA	TUS (MUST CHECK ONE)		
				1.	Single, Divorced,	3.	Married & Filing Separate	5. He	ead of
Forr	m DE2210 If you were a part-year residen	t in 2017, give the date	es vou resided in Delaware:		Widow(er)		Forms	Но	ousehold
	MM	DD 2017)17 2.	Joint	4.	Married & Filing Combine	ed Separate on this f	form
Δ	ttached	2011	WINT DD 20	···			Ü	•	
	ımn A is for Spouse information,	Filing Status 4 on	ly All other filing stat	ueae uea Cali	umn R		Column A	Column E	B
1.	DELAWARE ADJUSTED GROSS INCO		· · · · · · · · · · · · · · · · · · ·			1	00	O O I O I I I I	00
	If you elect the DELAWARE STANDA			ici amount nom	LINE 42 NOIG	•			
	,			'olumn R:					111
	Filing Statuses 1, 3 & 5 enter \$3250 i Filing Status 4 enter \$3250 in Column	A and in Column B	Status 2 enter 40300 in C	Joiumin D,					
	If you elect the DELAWARE ITEMIZE	D DEDUCTIONS cl	neck here				DF20117019999		
b.	Filing Statuses 1, 2, 3 and 5, enter ite Filing Status 4 enter itemized deduction	emized deductions to one from reverse sid	om reverse side, Line 45 de 1 ine 48 in Columns A	and B		2			
3.	•		•		.)	2			
J.	ADDITIONAL STANDARD DEDUCTIONS Multiply the number of boxes checker	d below by \$2500. I	f you are filing a combine	ed separate retu	irn (Filing status				
	4), enter the total for each appropriate	e column. All others	enter total in Column B.						
	Column A - if SPOUSE was: 65 or ove		Column B - if YOU v		Blind	3			
4.	TOTAL DEDUCTIONS - Add line 2 &					4			
5.	TAXABLE INCOME - Subtract Line 4		ompute Tax on this amou	unt		5			
6.	Tax Liability from Tax Rate Table/Sch		Column A		lumn B	6			
	See Instructions					7			
7.	Tax on Lump Sum Distribution (Form								
8.	TOTAL TAX - Add Lines 6 and 7 and					8			
9a.	PERSONAL CREDITS If you are Fi If you use Filing Status 4, enter the to Enter number of exemptions claimed	ling Status 3, see in	structions on Page 6. riate column, All others e	nter total in Col	umn B				
	Enter number of exemptions claimed	on Federal return	x \$110			9a			
	On Line 9a, enter the number of exer		Column A	Column B					
9b.	CHECK BOX(ES) Spous	se 60 or over (Colun	nn A) Self	60 or over (Coli	umn B)				
	Enter number of boxes checked on L		x \$110			9b			
10.			DE Schedule I and othe	r state return.)		10			
11.	Volunteer Firefighter Co.# - Spouse (Column A)	Self (Column B)	Enter credit ar	mount	11			
12.	Other Non-Refundable Credits (see in	nstructions on Page	7)			12			
13.	Child Care Credit. Must attach Form	n 2441. (Enter 50%	of Federal credit)			13			
14.	Earned Income Tax Credit. See ins	tructions on Page	8 for ALL required doc	umentation		14			
15.	Total Non-Refundable Credits. Add Li	ines 9a, 9b, 10, 11,	12, 13 & 14 and enter he	re		15			
16.	BALANCE. Subtract Line 15 from Li	ne 8. If Line 15 is g	reater than Line 8, enter	"0" (Zero)		16			
17.	Delaware Tax Withheld (Attach W2s	/1099s)				17			
18.	2017 Estimated Tax Paid & Payments	s with Extensions				18			
19.	S Corp Payments and Refundable Bu	usiness Credits				19			
20.	2017 Capital Gains Tax Payments (A	ttach Form 5403)				20			
21.	TOTAL Refundable Credits. Add Line	es 17, 18, 19, and 2	0 and enter here		>	21			
22.	BALANCE DUE. If Line 16 is greater	than Line 21, subtr	act 21 from 16 and enter	here	>	22			
23.	OVERPAYMENT. If Line 21 is greater								
24.	CONTRIBUTIONS TO SPECIAL FUNDS						24		
25.	AMOUNT OF LINE 23 TO BE APPLIED TO		•				25		

NET BALANCE DUE (For Filing Status 4, see instructions, page 9) PAY IN FULL >

For all other filing statuses, enter Line 22 plus Lines 24 and 26 NET REFUND (For Filing Status 4, see instructions, page 9)For all other filing statuses, subtract Lines 24, 25, and 26 from Line 23

DELAWARE INDIVIDUAL RESIDENT

26.

2017 R

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.

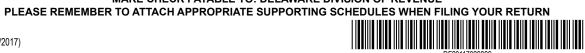
	DIFICATIONS TO FEDERAL ADJUS	TED GROSS INCOM	1E			Filing Status 4 C Spouse Informa COLUMN A	tion	All other filing s You or You plus COLUMN	Spouse
29.	Enter Federal AGI amount from Federal 1040, 10	140A or 1040EZ			. 29				
30.	Interest on State & Local obligations other than D	elaware			. 30				
31.	Fiduciary adjustment, oil depletion				**				
32.	TOTAL - Add Lines 30 and 31								
33.	Subtotal. Add Lines 29 and 32			00					
	TION B - SUBTRACTIONS (-)				,				
34.	Interest received on U.S. Obligations				34				
35.	Pension/Retirement Exclusions (For a definition								
36.	Delaware State tax refund, fiduciary adjustment, please see instructions on Page 10	work opportunity tax credit, C	Delaware NOL carry t	orward -	. 36				
37.	Taxable Soc Sec/RR Retirement Benefits/Higher	Educ Excl/Certain Lumn Su	m Dist (See instr. or	Page 11)	37				
38.	SUBTOTAL. Add Lines 34, 35, 36 and 37, and el								
39.	Subtotal. Subtract Line 38 from Line 33		00	00					
40.	Exclusion for certain persons 60 and over or disa								
41.	TOTAL - Add Lines 38 and 40	•	• ,						
42.	DELAWARE ADJUSTED GROSS INCOME. Sub								
	TION C - ITEMIZED DEDUCTIONS (MUS			•		ro used and w		unable to enc	
	cate deductions between spouses, you				aliu b a	ire useu anu yo	ou are	unable to spe	cilically
43.	Enter total Itemized Deduction from Schedule A, I	Federal Form Tine 20			43				
44.	Enter Foreign Taxes Paid (See instructions on Pa								
45.	Enter Charitable Mileage Deduction (See instruct								
46.	SUBTOTAL - Add Lines 43, 44, and 45 and enter								
47a.	Enter State Income Tax included in Line 43 above								
47b.	Enter Form 700 Tax Credit Adjustment (See instru								
48.	TOTAL - Subtract Line 47a and 47b from Line 46.								
check	TION D - DIRECT DEPOSIT INFORMATION or savings account, complete boxes a, b, c and Routing Number			rectly to your	b. Ty	pe: Checking		Savings	
u. ı	County Humber				D. 19	po. Oncoming		Ouvings	
c. <i>A</i>	Account Number					this refund going to ated outside of the			at
						Yes		No	
	NOTE: If your refund is adjusted b	v \$100.00 or more. a p	aper check will	be issued a	nd maile	d to the addre	ss on	vour return.	
	-	YOUR RETURN BE	•					,	
	penalties of perjury, I declare that I have exa				d stateme	ents, and believe			complete
Your S	Signature	Date	Signature of Paid Pr	eparer			Date	ı	
Spous	se's Signature (if filing joint or combined return)	Date	Address						
Home	Phone	Business Phone	City			5	State	Zip	
E-Mai	il Address		EIN, SSN or PTIN	Busine	ess Phone		E-Mail	Address	
ВА	LANCE DUE W/PAYMENT ENCLOS	ED (LINE 27)	REFUND	(LINE 28):		ALL	OTHE	R RETURNS	S:

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

DELAWARE DIVISION OF RÉVENUE

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



26

27

28

_ZERO DUE/TO BE REFUNDED >

	2017	FORM:			DONOTW	KIIE	JR STAPLE IN TE	113 AREA	
For Fisc	al year beginning MM DD \	Y and ending	MM DD YY	,					
	cial Security No.	Spouse's Social							
Your I	ast Name	First Name and	Middle Initial Jr., Sr., III, e	etc					
Spous	e's Last Name	Spouse's First N	lame, Jr., Sr., III, e	tc.					
		operator man	,,,,						
Preser	nt Home Address (Number and Street)		Apt.#						
	n none / name of the name of the off		, ,						
City		State	Zip Code		F	ILING STA	TUS (MUST CHECK ONE)		
				1.	Single, Divorced,	3.	Married & Filing Separate	5. He	ead of
Forr	m DE2210 If you were a part-year residen	t in 2017, give the date	es vou resided in Delaware:		Widow(er)		Forms	Но	ousehold
	MM	DD 2017)17 2.	Joint	4.	Married & Filing Combine	ed Separate on this f	form
Δ	ttached	2011	WINT DD 20	···			Ü	•	
	ımn A is for Spouse information,	Filing Status 4 on	ly All other filing stat	ueae uea Cali	umn R		Column A	Column E	B
1.	DELAWARE ADJUSTED GROSS INCO		· · · · · · · · · · · · · · · · · · ·			1	00	O O I O I I I I	00
	If you elect the DELAWARE STANDA			ici amount nom	LINE 42 NOIG	•			
	,			'olumn R:					111
	Filing Statuses 1, 3 & 5 enter \$3250 i Filing Status 4 enter \$3250 in Column	A and in Column B	Status 2 enter 40300 in C	Joiumin D,					
	If you elect the DELAWARE ITEMIZE	D DEDUCTIONS cl	neck here				DF20117019999		
b.	Filing Statuses 1, 2, 3 and 5, enter ite Filing Status 4 enter itemized deduction	emized deductions to one from reverse sid	om reverse side, Line 45 de 1 ine 48 in Columns A	and B		2			
3.	•		•		.)	2			
J.	ADDITIONAL STANDARD DEDUCTIONS Multiply the number of boxes checker	d below by \$2500. I	f you are filing a combine	ed separate retu	irn (Filing status				
	4), enter the total for each appropriate	e column. All others	enter total in Column B.						
	Column A - if SPOUSE was: 65 or ove		Column B - if YOU v		Blind	3			
4.	TOTAL DEDUCTIONS - Add line 2 &					4			
5.	TAXABLE INCOME - Subtract Line 4		ompute Tax on this amou	unt		5			
6.	Tax Liability from Tax Rate Table/Sch		Column A		lumn B	6			
	See Instructions					7			
7.	Tax on Lump Sum Distribution (Form								
8.	TOTAL TAX - Add Lines 6 and 7 and					8			
9a.	PERSONAL CREDITS If you are Fi If you use Filing Status 4, enter the to Enter number of exemptions claimed	ling Status 3, see in	structions on Page 6. riate column, All others e	nter total in Col	umn B				
	Enter number of exemptions claimed	on Federal return	x \$110			9a			
	On Line 9a, enter the number of exer		Column A	Column B					
9b.	CHECK BOX(ES) Spous	se 60 or over (Colun	nn A) Self	60 or over (Coli	umn B)				
	Enter number of boxes checked on L		x \$110			9b			
10.			DE Schedule I and othe	r state return.)		10			
11.	Volunteer Firefighter Co.# - Spouse (Column A)	Self (Column B)	Enter credit ar	mount	11			
12.	Other Non-Refundable Credits (see in	nstructions on Page	7)			12			
13.	Child Care Credit. Must attach Form	n 2441. (Enter 50%	of Federal credit)			13			
14.	Earned Income Tax Credit. See ins	tructions on Page	8 for ALL required doc	umentation		14			
15.	Total Non-Refundable Credits. Add Li	ines 9a, 9b, 10, 11,	12, 13 & 14 and enter he	re		15			
16.	BALANCE. Subtract Line 15 from Li	ne 8. If Line 15 is g	reater than Line 8, enter	"0" (Zero)		16			
17.	Delaware Tax Withheld (Attach W2s	/1099s)				17			
18.	2017 Estimated Tax Paid & Payments	s with Extensions				18			
19.	S Corp Payments and Refundable Bu	usiness Credits				19			
20.	2017 Capital Gains Tax Payments (A	ttach Form 5403)				20			
21.	TOTAL Refundable Credits. Add Line	es 17, 18, 19, and 2	0 and enter here		>	21			
22.	BALANCE DUE. If Line 16 is greater	than Line 21, subtr	act 21 from 16 and enter	here	>	22			
23.	OVERPAYMENT. If Line 21 is greater								
24.	CONTRIBUTIONS TO SPECIAL FUNDS						24		
25.	AMOUNT OF LINE 23 TO BE APPLIED TO		•				25		

NET BALANCE DUE (For Filing Status 4, see instructions, page 9) PAY IN FULL >

For all other filing statuses, enter Line 22 plus Lines 24 and 26 NET REFUND (For Filing Status 4, see instructions, page 9)For all other filing statuses, subtract Lines 24, 25, and 26 from Line 23

DELAWARE INDIVIDUAL RESIDENT

26.

2017 R

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.

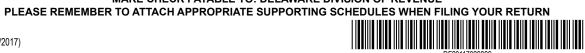
	DIFICATIONS TO FEDERAL ADJUS	TED GROSS INCOM	1E			Filing Status 4 C Spouse Informa COLUMN A	tion	All other filing s You or You plus COLUMN	Spouse
29.	Enter Federal AGI amount from Federal 1040, 10	140A or 1040EZ			. 29				
30.	Interest on State & Local obligations other than D	elaware			. 30				
31.	Fiduciary adjustment, oil depletion				**				
32.	TOTAL - Add Lines 30 and 31								
33.	Subtotal. Add Lines 29 and 32			00					
	TION B - SUBTRACTIONS (-)				,				
34.	Interest received on U.S. Obligations				34				
35.	Pension/Retirement Exclusions (For a definition								
36.	Delaware State tax refund, fiduciary adjustment, please see instructions on Page 10	work opportunity tax credit, C	Delaware NOL carry t	orward -	. 36				
37.	Taxable Soc Sec/RR Retirement Benefits/Higher	Educ Excl/Certain Lumn Su	m Dist (See instr. or	Page 11)	37				
38.	SUBTOTAL. Add Lines 34, 35, 36 and 37, and el								
39.	Subtotal. Subtract Line 38 from Line 33		00	00					
40.	Exclusion for certain persons 60 and over or disa								
41.	TOTAL - Add Lines 38 and 40	•	• ,						
42.	DELAWARE ADJUSTED GROSS INCOME. Sub								
	TION C - ITEMIZED DEDUCTIONS (MUS			•		ro used and w		unable to enc	
	cate deductions between spouses, you				aliu b a	ire useu anu yo	ou are	unable to spe	cilically
43.	Enter total Itemized Deduction from Schedule A, I	Federal Form Tine 20			43				
44.	Enter Foreign Taxes Paid (See instructions on Pa								
45.	Enter Charitable Mileage Deduction (See instruct								
46.	SUBTOTAL - Add Lines 43, 44, and 45 and enter								
47a.	Enter State Income Tax included in Line 43 above								
47b.	Enter Form 700 Tax Credit Adjustment (See instru								
48.	TOTAL - Subtract Line 47a and 47b from Line 46.								
check	TION D - DIRECT DEPOSIT INFORMATION or savings account, complete boxes a, b, c and Routing Number			rectly to your	b. Ty	pe: Checking		Savings	
u. ı	County Humber				D. 19	po. Oncoming		Ouvings	
c. <i>A</i>	Account Number					this refund going to ated outside of the			at
						Yes		No	
	NOTE: If your refund is adjusted b	v \$100.00 or more. a p	aper check will	be issued a	nd maile	d to the addre	ss on	vour return.	
	-	YOUR RETURN BE	•					,	
	penalties of perjury, I declare that I have exa				d stateme	ents, and believe			complete
Your S	Signature	Date	Signature of Paid Pr	eparer			Date	ı	
Spous	se's Signature (if filing joint or combined return)	Date	Address						
Home	Phone	Business Phone	City			5	State	Zip	
E-Mai	il Address		EIN, SSN or PTIN	Busine	ess Phone		E-Mail	Address	
ВА	LANCE DUE W/PAYMENT ENCLOS	ED (LINE 27)	REFUND	(LINE 28):		ALL	OTHE	R RETURNS	S:

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

DELAWARE DIVISION OF RÉVENUE

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



2017 DELAWARE RESIDENT SCHEDULES

Nam	es:			Socia	al Secur	ity Numb	er:				
OLU			couples choosing filing atuses 1, 2, 3, or 5 are to				totals to	the app	ropriate in	dividual.	See
E S	<u>CHEDULE I</u> - CREDIT FOR	INCOME TAXES F	PAID TO ANOTHER	STATE		Spou	Status 4 se Inform OLUMN	nation	All other You or Y	r filing sta ou plus S OLUMN E	atuses Spouse B
ee th	ne instructions and complete	the worksheet on Pa	ge 7 prior to comple	ting DE Schedu	ıle I.						
	r the credit in HIGHEST to LOW										
	Tax imposed by State of	(enter 2 char	racter state name)		. 1						
2.	Tax imposed by State of		racter state name)								
	Tax imposed by State of		racter state name)								
١.	Tax imposed by State of		racter state name)								
	Tax imposed by State of	(enter 2 char	racter state name)		. 5						
		`	,								
E Somp	Enter the total here and on Resother state return(s) with you CHEDULE II - EARNED INCOME Tax Consider the Earned Income Tax Consider the Child Information Child's First Name	sident Return, Line 10 Ir Delaware tax retur COME TAX CREDIT	. You must attach a on the state of the Earth of the Ear	copy of the	6	or on ye	our fede	eral retu	oo nrn. d's Date o	of Birth	
E S(mp	Enter the total here and on Resother state return(s) with you CHEDULE II - EARNED INCOME Tax Coying Child Information	sident Return, Line 10. Ir Delaware tax return COME TAX CREDIT Iredit for each child \	. You must attach a on the state of the Earth of the Ear	copy of the	6	or on yo	our fede	eral retu	ırn.	of Birth	
E S(mp	Enter the total here and on Resother state return(s) with you CHEDULE II - EARNED INCOME Tax Collete the Earned Income Tax Collete the Information child's First Name	sident Return, Line 10. Ir Delaware tax return COME TAX CREDIT Iredit for each child \	. You must attach a on the state of the Earth of the Ear	copy of the	6	or on yo	our fede	eral retu	ı rn . d's Date o		
E S(mp	Enter the total here and on Resother state return(s) with you CHEDULE II - EARNED INCOME Tax Collete the Earned Income Tax Collete the Information Child's First Name	sident Return, Line 10. Ir Delaware tax return COME TAX CREDIT Iredit for each child \	. You must attach a on the state of the Earth of the Ear	copy of the	6	or on yo	our fede	9. Chile	i rn. d's Date d	ΥΫ́	Y Y Y Y
E S(omp ualif a. C	Enter the total here and on Resother state return(s) with you CHEDULE II - EARNED INC Dete the Earned Income Tax Corying Child Information Child's First Name CHILD 1 CHILD 2 CHILD 3	sident Return, Line 10. Ir Delaware tax return COME TAX CREDIT redit for each child No. 7b. Child's Last Nan	. You must attach a on the state of the Earth of the Ear	copy of the	6	or on yo		9. Child	d's Date o	YYY	Y Y Y Y
E SO	Enter the total here and on Resother state return(s) with you CHEDULE II - EARNED INCOME Tax Collete the Earned Income Tax Col	sident Return, Line 10. Ir Delaware tax return COME TAX CREDIT redit for each child N 7b. Child's Last Nan ne end of 2017, u (or your	You must attach a on m	copy of the	6	HILD 2		9. Child	d's Date o	YYY	Y Y Y Y
e Se	Enter the total here and on Resother state return(s) with you CHEDULE II - EARNED INCOME Tax Collete the Earned Income Tax Col	sident Return, Line 10. Ir Delaware tax return COME TAX CREDIT Iredit for each child in 7b. Child's Last Name The end of 2017, If or your The control of the control	. You must attach a n	arned Income C	6 C	HILD 2		9. Child	d's Date d	YYY	Y Y Y Y Y Y
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E SComponents	Enter the total here and on Resother state return(s) with you CHEDULE II - EARNED INCOME Tax Consider the Earned Income Tax Consider the Earned Information Shild's First Name CHILD 1 CHILD 2 CHILD 3 Was the child under age 24 at the a student, and younger than you spouse, if filing jointly)?	redit for each child in totally disabled totally disabled in Line 8 (enter higher	CHILD 1 YES tax amount from Colu	8. Child's SS	c YE	HILD 2 S S 12	NO	9. Child	d's Date d	YYY	Y Y Y Y Y Y Y Y Y NO
mp alif	Enter the total here and on Resother state return(s) with you CHEDULE II - EARNED INCOME Tax Collete the Earned Income Tax from Child's First Name CHILD 1 CHILD 2 CHILD 3 Was the child under age 24 at the Earned Income Tax from Collete the Earned Income Tax from Collete the Earned Income Tax from Collete the Earned Income Tax for Collete the Col	redit for each child in the end of 2017, u (or your stotally disabled to the line 8 (enter higher om Federal Form 104).	T (EITC) YOU CLAIMED the Earne CHILD 1 YES tax amount from Colu 0, Form 1040A, or For	8. Child's SS NO NO mn A or B)	6 C	HILD 2 S 12 13	NO	9. Child	d's Date d	Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y	Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y
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E SComp	Enter the total here and on Resother state return(s) with you CHEDULE II - EARNED INCOME Tax Control of the Earned Income Tax Income	redit for each child in the end of 2017, u (or your totally disabled total	CHILD 1 YES tax amount from Colu 0, Form 1040A, or For	8. Child's SS NO NO mn A or B)	6 C	HILD 2 S S 12 13 14 15	NO	9. Child	d's Date d	YYYY YYYY LD3	NO NO

See the instructions on Page 8 for ALL required documentation to attach. DE SCHEDULE III - CONTRIBUTIONS TO SPECIAL FUNDS

17.	A.	Non-Game Wildlife	H.	DE National Guard	0.	Senior Trust Fund	
	B.	U.S. Olympics	l.	Juvenile Diabetes Fund	P.	Veterans Trust Fund	
	C.	Emergency Housing	J.	Multiple Sclerosis Soc.	Q.	Protect DE's Chld Fnd	
	D.	Breast Cancer Edu.	K.	Ovarian Cancer Fnd	R.	Food Bank of DE	
	E.	Organ Donations	L.	21st Fund for Children	S.	Ssx Cty Hab for Hum	
	F.	Diabetes Education	M.	White Clay Creek	T.	Ctrl DE Hab for Hum	
	G.	Veterans Home	N.	Home of the Brave	U.	NCC Hab for Humanity	

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



2017 DELAWARE RESIDENT SCHEDULES

Nam	es:			Socia	al Secur	ity Numb	er:				
OLU			couples choosing filing atuses 1, 2, 3, or 5 are to				totals to	the app	ropriate in	dividual.	See
E S	<u>CHEDULE I</u> - CREDIT FOR	INCOME TAXES F	PAID TO ANOTHER	STATE		Spou	Status 4 se Inform OLUMN	nation	All other You or Y	r filing sta ou plus S OLUMN E	atuses Spouse B
ee th	ne instructions and complete	the worksheet on Pa	ge 7 prior to comple	ting DE Schedu	ıle I.						
	r the credit in HIGHEST to LOW										
	Tax imposed by State of	(enter 2 char	racter state name)		. 1						
2.	Tax imposed by State of		racter state name)								
	Tax imposed by State of		racter state name)								
١.	Tax imposed by State of		racter state name)								
	Tax imposed by State of	(enter 2 char	racter state name)		. 5						
		`	,								
E Somp	Enter the total here and on Resother state return(s) with you CHEDULE II - EARNED INCOME Tax Consider the Earned Income Tax Consider the Child Information Child's First Name	sident Return, Line 10 Ir Delaware tax retur COME TAX CREDIT	. You must attach a on the state of the Earth of the Ear	copy of the	6	or on ye	our fede	eral retu	oo nrn. d's Date o	of Birth	
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E S(mp	Enter the total here and on Resother state return(s) with you CHEDULE II - EARNED INCOME Tax Collete the Earned Income Tax Collete the Information Child's First Name	sident Return, Line 10. Ir Delaware tax return COME TAX CREDIT Iredit for each child \	. You must attach a on the state of the Earth of the Ear	copy of the	6	or on yo	our fede	9. Chile	i rn. d's Date d	ΥΫ́	Y Y Y Y
E S(omp ualif a. C	Enter the total here and on Resother state return(s) with you CHEDULE II - EARNED INC Dete the Earned Income Tax Corying Child Information Child's First Name CHILD 1 CHILD 2 CHILD 3	sident Return, Line 10. Ir Delaware tax return COME TAX CREDIT redit for each child No. 7b. Child's Last Nan	. You must attach a on the state of the Earth of the Ear	copy of the	6	or on yo		9. Child	d's Date o	YYY	Y Y Y Y
E SO	Enter the total here and on Resother state return(s) with you CHEDULE II - EARNED INCOME Tax Collete the Earned Income Tax Col	sident Return, Line 10. Ir Delaware tax return COME TAX CREDIT redit for each child N 7b. Child's Last Nan ne end of 2017, u (or your	You must attach a on m	copy of the	6	HILD 2		9. Child	d's Date o	YYY	Y Y Y Y
e Se	Enter the total here and on Resother state return(s) with you CHEDULE II - EARNED INCOME Tax Collete the Earned Income Tax Col	sident Return, Line 10. Ir Delaware tax return COME TAX CREDIT Iredit for each child in 7b. Child's Last Name The end of 2017, If or your The control of the control	. You must attach a n	arned Income C	6 C	HILD 2		9. Child	d's Date d	YYY	Y Y Y Y Y Y
E SCOMP	Enter the total here and on Resother state return(s) with you CHEDULE II - EARNED INCOME Tax Control of the Earned Income Tax Contro	sident Return, Line 10. Ir Delaware tax return COME TAX CREDIT Iredit for each child in 7b. Child's Last Name The end of 2017, If (or your) It (or your)	CHILD 1	8. Child's SS	6 C	HILD 2	NO	9. Child	d's Date d	YYY	Y Y Y Y Y Y
E SComponents	Enter the total here and on Resother state return(s) with you CHEDULE II - EARNED INCOME Tax Consider the Earned Income Tax Consider the Earned Information Shild's First Name CHILD 1 CHILD 2 CHILD 3 Was the child under age 24 at the a student, and younger than you spouse, if filing jointly)?	redit for each child in totally disabled totally disabled in Line 8 (enter higher	CHILD 1 YES tax amount from Colu	8. Child's SS	c YE	HILD 2 S S 12	NO	9. Child	d's Date d	YYY	Y Y Y Y Y Y Y Y Y NO
mp alif	Enter the total here and on Resother state return(s) with you CHEDULE II - EARNED INCOME Tax Collete the Earned Income Tax from Child's First Name CHILD 1 CHILD 2 CHILD 3 Was the child under age 24 at the Earned Income Tax from Collete the Earned Income Tax from Collete the Earned Income Tax from Collete the Earned Income Tax for Collete the Col	redit for each child in the end of 2017, u (or your stotally disabled to the line 8 (enter higher om Federal Form 104).	T (EITC) YOU CLAIMED the Earne CHILD 1 YES tax amount from Colu 0, Form 1040A, or For	8. Child's SS NO NO mn A or B)	6 C	HILD 2 S 12 13	NO	9. Child	d's Date d	YYYY YYYY LD3	Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y
mp alif	Enter the total here and on Resother state return(s) with you CHEDULE II - EARNED INCOME Tax Consider the Earned Income Tax Income Tax Income Tax Income Consider the Earned Income Co	redit for each child in the end of 2017, u (or your cotally disabled cotal	CHILD 1 YES tax amount from Colu 0, Form 1040A, or For	8. Child's SS NO NO Mn A or B)	credit for YE	HILD 2 S S 12 13 14	NO	9. Child	d's Date d	YYY	Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y
E SComp	Enter the total here and on Resother state return(s) with you CHEDULE II - EARNED INCOME Tax Control of the Earned Income Tax Income	redit for each child in the end of 2017, u (or your totally disabled total	CHILD 1 YES tax amount from Colu 0, Form 1040A, or For	8. Child's SS NO NO mn A or B)	6 C	HILD 2 S S 12 13 14 15	NO	9. Child	d's Date d	YYYY YYYY LD3	NO NO

See the instructions on Page 8 for ALL required documentation to attach. DE SCHEDULE III - CONTRIBUTIONS TO SPECIAL FUNDS

١7.	A.	Non-Game Wildlife	H.	DE National Guard	0.	Senior Trust Fund	
	B.	U.S. Olympics	l.	Juvenile Diabetes Fund	P.	Veterans Trust Fund	
	C.	Emergency Housing	J.	Multiple Sclerosis Soc.	Q.	Protect DE's Chld Fnd	
	D.	Breast Cancer Edu.	K.	Ovarian Cancer Fnd	R.	Food Bank of DE	
	E.	Organ Donations	L.	21st Fund for Children	S.	Ssx Cty Hab for Hum	
	F.	Diabetes Education	M.	White Clay Creek	T.	Ctrl DE Hab for Hum	
	G.	Veterans Home	N.	Home of the Brave	U.	NCC Hab for Humanity	

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



2017 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	0	5,900	5,950	102	9,850	9,900	256 258	13,800 13,850	13,850 13,900	445 447	17,750 17,800	17,800 17,850	634 637
2,000	2,000	1	5,950	6,000 6 ,000	104	9,900 9,950	9,950 10,000	260	13,900	13,950	449	17,850	17,900	639
2,050	2,100	2	6,000	6,050	106	10	0,000		13,950	14,000	452	17,900	17,950	641
2,100 2,150	2,150 2,200	3 4	6,050 6,100	6,100 6,150	108 110	10,000	10,050 10,100	262 265	14,000	14,050	454	17,950	18,000 3,000	644
2,130	2,250	5	6,150	6,200	112	10,050 10,100	10,150	267	14,050	14,100	457	18,000	18,050	646
2,250	2,300	6 7	6,200	6,250	114	10,150	10,200	269	14,100	14,150	459	18,050 18,100	18,100 18,150	649 651
2,300 2,350	2,350 2,400	8	6,250 6,300	6,300 6,350	116 118	10,200 10,250	10,250 10,300	272 2 7 4	14,150 14,200	14,200 14,250	461 464	18,150	18,200	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
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	658 661
2,550	2,600	13	6,500	6,550	125	10,450	10,500	284	14,400	14,450	473	18,350	18,400	663
2,600 2,650	2,650 2,700	14 15	6,550 6,600	6,600	127	10,500 10,550	10,550 10,600	286 289	14,450 14,500	14,500 14,550	476 478	18,400 18,450	18,450 18,500	665 668
2,700	2,750	16	6,650	6,650 6,700	129 131	10,550	10,650	291	14,550	14,600	481	18,500	18,550	670
2,750	2,800	17	6,700	6,750	133	10,650	10,700	293	14,600	14,650	483	18,550 18,600	18,600 18,650	673 675
2,800 2,850	2,850 2,900	18 19	6,750 6,800	6,800 6,850	135 137	10,700 10,750	10,750 10,800	296 298	14,650 14,700	14,700 14,750	485 488	18,650	18,700	677
2,900	2,950	20	6,850	6,900	139	10,800	10,850	301	14,750	14,800	490	18,700	18,750	680
2,950	3,000 3,000	21	6,900 6,950	6,950 7,000	141 143	10,850 10,900	10,900 10,950	303 305	14,800 14,850	14,850 14,900	493 495	18,750 18,800	18,800 18,850	682 685
3,000	3,050	23		7,000	143	10,950	11,000	308	14,900	14,950	497	18,850	18,900	687
3,050	3,100	24	7,000	7,050	145		1,000		14,950	15,000	500	18,900 18,950	18,950 19,000	689 692
3,100 3,150	3,150 3,200	25 26	7,050 7,100	7,100 7,150	147 149	11,000 11,050	11,050 11,100	310 313	15,000	5, 000 15,050	502		19,000	092
3,200	3,250	27	7,150	7,200	151	11,100	11,150	315	15,050	15,100	505	19,000	19,050	694
3,250 3,300	3,300 3,350	28 29	7,200	7,250	153	11,150	11,200	317	15,100 15,150	15,150 15,200	507 509	19,050 19,100	19,100 19,150	697 699
3,350	3,400	30	7,250 7,300	7,300 7,350	155 157	11,200 11,250	11,250 11,300	320 322	15,130	15,250	512	19,150	19,200	701
3,400	3,450	31	7,350	7,400	159	11,300	11,350	325	15,250	15,300	514	19,200	19,250	704
3,450 3,500	3,500 3,550	32 34	7,400 7,450	7,450 7,500	161 163	11,350 11,400	11,400 11,450	327 329	15,300 15,350	15,350 15,400	517 519	19,250 19,300	19,300 19,350	706 709
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	166	11,500	11,550	334 337	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	7,650 7,700	168 170	11,550 11,600	11,600 11,650	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	19,600 19,650	721 723
3,800 3,850	3,850 3,900	40 41	7,750 7.800	7,800 7,850	174 176	11,700 11,750	11,750 11,800	344 346	15,650 15,700	15,700 15,750	533 536	19,650	19,700	725
3,900	3,950	42	7,850	7,900	178	11,800	11,850	349	15,750	15,800	538	19,700	19,750	728
3,950	4,000 4, 000	43	7,900 7,950	7,950 8,000	180 182	11,850 11,900	11,900 11,950	351 353	15,800 15,850	15,850 15,900	541 543	19,750 19,800	19,800 19,850	730 733
4,000	4,050	45		3,000	102	11,950	12,000	356	15,900	15,950	545	19,850	19,900	735
4,050	4,100	46	8,000	8,050	184		2,000		15,950	16,000	548	19,900 19,950	19,950 20,000	737 740
4,100 4,150	4,150 4,200	47 48	8,050 8,100	8,100 8,150	186 188	12,000 12,050	12,050 12,100	358 361	16,000	16,050	550		0,000	740
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	4,300 4,350	50 51	8,200 8,250	8.250 8.300	192 194	12,150 12,200	12,200 12,250	365 368	16,100 16,150	16,150 16,200	555 557	20,050 20,100	20,100 20,150	745 748
4,350	4,400	52	8,300	8,350	196	12,250	12,300	370	16,200	16,250	560	20,150	20,200	750
4,400	4,450	53	8,350	8,400	198	12,300	12,350	373	16,250	16,300	562	20,200 20,250	20,250 20,300	753 755
4,450 4,500	4,500 4,550	54 56	8,400 8,450	8,450 8,500	200 202	12,350 12,400	12,400 12,450	375 377	16,300 16,350	16,350 16,400	565 567	20,230	20,350	758
4,550	4,600	57	8,500	8,550	203	12,450	12,500	380	16,400	16,450	569	20,350	20,400	761
4,600 4,650	4,650 4,700	58 59	8,550 8,600	8,600 8,650	205 207	12,500 12,550	12,550 12,600	382 385	16,450 16,500	16,500 16,550	572 574	20,400 20,450	20,450 20,500	763 766
4,700	4,750	60	8,650	8,700	209	12,600	12,650	387	16,550	16,600	577	20,500	20,550	768
4,750 4,800	4,800 4,850	61 62	8,700	8,750	211	12,650	12,700	389	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	8,750 8,800	8,800 8,850	213 215	12,700 12,750	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 5, 000	65	8,900 8,950	8,950 9,000	219 221	12,850 12,900	12,900 12,950	399 401	16,800 16,850	16,850 16,900	589 591	20,750 20,800	20,800 20,850	781 784
5,000	5,050	67		,000		12,950	13,000	404	16,900	16,950	593	20,850	20,900	787
5,050	5,100	69	9,000	9,050	223		3,000	100	16,950	17,000	596	20,900 20,950	20,950 21,000	789 792
5,100 5,150	5,150 5,200	71 73	9,050 9,100	9,100 9,150	225 227	13,000 13,050	13,050 13,100	406 409	17,000	7,000 17,050	598		,000	132
5,200	5,250	75	9,150	9,200	229	13,100	13,150	411	17,050	17,100	601	21,000	21,050	794
5,250 5,300	5,300 5,350	77 79	9,200 9,250	9,250 9,300	231 233	13,150 13,200	13,200	413 416	17,100 17,150	17,150 17,200	603 605	21,050 21,100	21,100 21,150	797 800
5,350	5,400	81	9,250	9,350	235	13,200	13,250 13,300	418	17,130	17,250	608	21,150	21,200	802
5,400	5,450	83	9,350	9,400	237	13,300	13,350	421	17,250	17,300	610	21,200	21,250	805 807
5,450 5,500	5,500 5,550	85 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	17,350 17,400	613 615	21,250 21,300	21,300 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	5,650 5,700	90 92	9,550 9,600	9,600 9,650	244 246	13,500 13,550	13,550 13,600	430 433	17,450 17,500	17,500 17,550	620 622	21,400 21,450	21,450 21,500	815 818
5,700	5,750	94	9,650	9,700	248	13,600	13,650	435	17,550	17,600	625	21,500	21,550	820
5,750 5,800	5,800 5,850	96 98	9,700	9,750	250	13,650	13,700	437	17,600 17,650	17,650 17,700	627 629	21,550 21,600	21,600 21,650	823 826
5,500	3,030	90	9,750	9,800	252	13,700	13,750	440	I 17,030	17,700	029	1 -1,000	1,000	020

2017 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
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	25,800 25,850	1,044 1,047	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
21,800	21,850	836	25,850	25,900	1,047	29,900	29,950	1,274	34	,000		38,050	38,100	1,727
21,850 21,900	21,900 21,950	839 841	25,900	25,950	1,052	29,950	30,000	1,277	34,000 34,050	34,050 34,100	1,502 1,505	38,100 38,150	38,150 38,200	1,729 1,732
21,950	22,000	844	25,950 26	26,000 5, 000	1,055	30,000	30,050	1,280	34,100	34,150	1,507	38,200	38,250	1,735
	,000	0.40	26,000	26,050	1,058	30,050	30,100	1,283	34,150 34,200	34,200 34,250	1,510 1,513	38,250 38,300	38,300 38,350	1,738 1,741
22,000 22,050	22,050 22,100	846 849	26,050 26,100	26,100 26,150	1,061 1,063	30,100 30,150	30,150 30,200	1,285 1,288	34,250	34,300	1,516	38,350	38,400	1,743
22,100	22,150	852	26,150	26,200	1,066	30,200	30,250	1,291	34,300	34,350	1,519	38,400 38,450	38,450 38,500	1,746 1,749
22,150 22,200	22,200 22,250	854 857	26,200 26,250	26,250 26,300	1,069 1,072	30,250 30,300	30,300 30,350	1,294 1,297	34,350 34,400	34,400 34,450	1,521 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	22,350 22,400	862 865	26,350 26,400	26,400 26,450	1,077 1,080	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
22,400	22,450	867	26,450	26,500	1,083	30,500	30,550	1,308	34,600	34,650	1,535	38,700	38,750 38,800	1,763 1,766
22,450 22,500	22,500 22,550	870 872	26,500	26,550	1,086	30,550 30,600	30,600 30,650	1,310 1,313	34,650 34,700	34,700 34,750	1,538 1,541	38,750 38,800	38,850	1,768
22,550	22,600	875	26,550 26,600	26,600 26,650	1,088 1,091	30,650	30,700	1,316	34,750	34,800	1,544	38,850	38,900	1,771
22,600 22,650	22,650 22,700	878 880	26,650	26,700	1,094	30,700 30,750	30,750 30,800	1,319 1,322	34,800 34,850	34,850 34,900	1,546 1,549	38,900 38,950	38,950 39,000	1,774 1,777
22,700	22,750	883	26,700 26,750	26,750 26,800	1,097 1,100	30,800	30,850	1,324	34,900	34,950	1,552		,000	
22,750	22,800	885	26,800	26,850	1,102	30,850	30,900	1,327	34,950	35,000	1,555	39,000 39,050	39,050 39,100	1,779 1,782
22,800 22,850	22,850 22,900	888 891	26,850 26,900	26,900 26,950	1,105 1,108	30,900 30,950	30,950 31,000	1,330 1,333	35,000	, 000 35,050	1,557	39,100	39,150	1,785
22,900	22,950	893	26,950	27,000	1,111		,000		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	1 112	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	23,100 23,150	901 904	27,100	27,150	1,119	31,150 31,200	31,200 31,250	1,344 1,346	35,250 35,300	35,300 35,350	1,571 1,574	39,350 39,400	39,400 39,450	1,799 1,802
23,100	23,130	904	27,150 27,200	27,200 27,250	1,122 1,124	31,250	31,300	1,349	35,350	35,400	1,577	39,450	39,500	1,804
23,200	23,250	909	27,250	27,300	1,127	31,300	31,350	1,352	35,400 35,450	35,450 35,500	1,580 1,582	39,500 39,550	39,550 39,600	1,807 1,810
23,250 23,300	23,300 23,350	911 914	27,300 27,350	27,350 27,400	1,130 1,133	31,350 31,400	31,400 31,450	1,355 1,358	35,500	35,550	1,585	39,600	39,650	1,813
23,350	23,400	917	27,400	27,450	1,136	31,450	31,500	1,360	35,550	35,600	1,588	39,650 39,700	39,700 39,750	1,815 1,818
23,400 23,450	23,450 23,500	919 922	27,450 27,500	27,500 27,550	1,138 1,141	31,500 31,550	31,550 31,600	1,363 1,366	35,600 35,650	35,650 35,700	1,591 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	1,596	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 35,800	35,800 35,850	1,599 1,602	39,900	39,950	1,829
23,650	23,700	932	27,700	27,750	1,149	31,750	31,800	1,377	35,850	35,900	1,605	39,950	40,000	1,832
23,700 23,750	23,750 23,800	935 937	27,750 27,800	27,800	1,155	31,800 31,850	31,850 31,900	1,380 1,383	35,900 35,950	35,950 36,000	1,607 1,610	40,000	40,050	1,835
23,800	23,850	940	27,800	27,850 27,900	1,158 1,161	31,900	31,950	1,385	36	,000	·	40,050	40,100	1,838
23,850 23,900	23,900	943 945	27,900	27,950	1,163	31,950	32,000	1,388	36,000 36,050	36,050 36,100	1,613 1,616	40,100 40,150	40,150 40,200	1,840 1,843
23,950	23,950 24,000	945	27,950 28	28,000 3,000	1,166	32,000	2, 000 32,050	1,391	36,100	36,150	1,618	40,200	40,250	1,846
	l,000		28,000	28,050	1,169	32,050	32,100	1,394	36,150 36,200	36,200 36,250	1,621 1,624	40,250 40,300	40,300 40,350	1,849 1,852
24,000 24,050	24,050 24,100	950 953	28,050 28,100	28,100 28,150	1,172 1,174	32,100 32,150	32,150 32,200	1,396 1,399	36,250	36,300	1,627	40,350	40,400	1,854
24,100	24,150	956	28,150	28,200	1,177	32,200	32,250	1,402	36,300	36,350	1,630	40,400 40,450	40,450 40,500	1,857 1,860
24,150 24,200	24,200 24,250	958 961	28,200 28,250	28,250 28,300	1,180 1,183	32,250 32,300	32,300 32,350	1,405 1,408	36,350 36,400	36,400 36,450	1,632 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	971	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 1,877
24,450 24,500	24,500 24,550	974 976	28,500	28,550	1,197	32,550 32,600	32,600 32,650	1,421 1,424	36,650 36,700	36,700 36,750	1,649 1,652	40,750 40,800	40,800 40,850	1,879
24,550	24,600	979	28,550 28,600	28,600 28,650	1,199 1,202	32,650	32,700	1,427	36,750	36,800	1,655	40,850	40,900	1,882
24,600 24,650	24,650 24,700	982 984	28,650	28,700	1,205	32,700 32,750	32,750 32,800	1,430 1,433	36,800 36,850	36,850 36,900	1,657 1,660	40,900 40,950	40,950 41,000	1,885 1,888
24,700	24,750	987	28,700 28,750	28,750 28,800	1,208 1,211	32,800	32,850	1,435	36,900	36,950	1,663		,000	
24,750 24,800	24,800 24,850	989 992	28,800	28,850	1,213	32,850 32,900	32,900 32,950	1,438 1,441	36,950	37,000 , 000	1,666	41,000 41,050	41,050 41,100	1,890 1,893
24,850	24,900	995	28,850 28,900	28,900 28,950	1,216 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 4 4 4 0	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	, 000 29,050	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	29,050	29,100	1,227	33,100	33,150	1,452	37,200	37,250	1,679	41,300 41,350	41,350 41,400	1,907 1,910
25,050 25,100	25,100 25,150	1,005 1,008	29,100 29,150	29,150	1,230 1,233	33,150 33,200	33,200 33,250	1,455 1,457	37,250 37,300	37,300 37,350	1,682 1,685	41,400	41,450	1,913
25,150	25,200	1,011	29,200	29,200 29,250	1,235	33,250	33,300	1,460	37,350	37,400	1,688	41,450	41,500	1,915
25,200 25,250	25,250 25,300	1,013 1,016	29,250	29,300	1,238	33,300 33,350	33,350 33,400	1,463 1,466	37,400 37,450	37,450 37,500	1,691 1,693	41,500 41,550	41,550 41,600	1,918 1,921
25,300	25,350	1,019	29,300 29,350	29,350 29,400	1,241 1,244	33,400	33,450	1,469	37,500	37,550	1,696	41,600	41,650	1,924
25,350	25,400	1,022	29,400	29,450	1,247	33,450 33,500	33,500 33,550	1,471 1,474	37,550 37,600	37,600 37,650	1,699 1,702	41,650 41,700	41,700 41,750	1,926 1,929
25,400 25,450	25,450 25,500	1,025 1,027	29,450 29,500	29,500 29,550	1,249 1,252	33,550	33,600	1,474	37,650	37,700	1,704	41,750	41,800	1,932
25,500	25,550	1,030	29,550	29,600	1,255	33,600	33,650	1,480	37,700 37,750	37,750 37,800	1,707 1,710	41,800 41,850	41,850 41,900	1,935 1,938
25,550 25,600	25,600 25,650	1,033 1,036	29,600 29,650	29,650 29,700	1,258 1,260	33,650 33,700	33,700 33,750	1,482 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
	ļ		1	I		33,800	33,850	1,491	1 07,000	01,000	1,710	1	I	

2017 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
42	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	1,946	46,200	46,250	2,179	50,300	50,350	2,407	53,550	53,600	2,587	56,800	56,850	2,767
42,050 42,100	42,100 42,150	1,949 1,951	46,250 46,300	46,300 46,350	2,182 2,185	50,350 50,400	50,400 50,450	2,409 2,412	53,600 53,650	53,650 53,700	2,590 2,592	56,850 56,900	56,900 56,950	2,770 2,773
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	57,050	57,100	2,778
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	42,500	1,900	46,600 46,650	46,650 46,700	2,201 2,204	50,750	50,800	2,429		I,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 47,000	2,218 2,221	51,000	, 000 51,050	2,445	54,200 54,250	54,250 54,300	2,623 2,626	57,450 57,500	57,500 57,550	2,803 2,806
42,800	42,850	1,990		7,000	2,221	51,000	51,100	2,448	54,250	54,350	2,629	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	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		3,000	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	4,000	·	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
44,000	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
44,250	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	56	,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	48,950	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	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	49,250 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	39,930	00,000	<u>د,۳</u>
45,350	45,350	2,132	49,450	49,500	2,359							–		
45,400	45,450 45,500	2,135	49,500 49,550	49,550 49,600	2,362 2,365		If taxable incor			NCOME TAX			000 or over	
45,450 45,500	45,500 45,550	2,137 2,140	49,600	49,650	2,368					0-01 of Line 4 0% (.066) for t				
45,550	45,600	2,143	49,650 49,700	49,700 49,750	2,370 2,373	Ev	•	.υ. ψ∠,υ + ι	pius 0.0	0 /0 (.000) 101 1	are portion	. σνοι ψυυ,υ	· · ·	
45,600 45,650	45,650 45,700	2,146 2,148	49,700	49,750	2,376	Examp Tayable i	<u>1e</u> ncome of \$67,	751·						
45,700	45,750	2,151	49,800	49,850	2,379							#0.040.5		
45,750 45,800	45,800 45,850	2,154 2,157	49,850 49,900	49,900 49,950	2,382 2,384	la:	x on \$60,000					\$2,943.50)	
45,850	45,900	2,160	49,950	50,000	2,387	Inc	come over \$60	,UUU		\$7,7	1°C			
45,900 45,950	45,950 46,000	2,162 2,165		50.050	2 200	la:	come over \$60 x Rate over \$6 x on \$7,751	0,000		<u>X</u> .0	00	± 0E11 F	2	
	46,000 6,000	۷, ۱۵۵	50,000 50,050	50,050 50,100	2,390 2,393	Ia: Total Tay	x on \$7,751					1.11 <u>0¢</u> † 20 155 04	S (Round to ©?	3 455 \
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46,050 46,100	46,100 46,150	2,171 2,173	50,150 50,200	50,200 50,250	2,398 2,401									
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SPECIAL FUNDS

- DELAWARE'S NONGAME WILDLIFE, ENDANGERED SPECIES AND NATURAL AREAS PRESERVATION FUND: Helping Delaware face the challenges of managing and protecting native plants and animals, restoring wildlife habitat, and maintaining the natural beauty of the state. Please give a tax-deductible "Wild Gift" on Line 17A, Resident Schedule III.
- U.S. OLYMPIC COMMITTEE: Challenging Americans to live healthier through sport. Contribute a portion of your tax refund on Line 17B, Resident Schedule III, and help prepare athletes for the Olympic and Paralympic Games and fund community and elite sports programs all over the country. Visit www.teamusa.org for more information.
- EMERGENCY HOUSING ASSISTANCE FUND: The homeless population in Delaware continues to increase. 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.
- DELAWARE BREAST CANCER COALITION, INC.: Providing outreach, education and support services throughout Delaware and the surrounding communities to encourage the early detection and treatment of breast cancer. 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. 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:** Administered by the American Diabetes Association (ADA); our 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 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: Supporting members of the Delaware National Guard and members of other Reserve Components (Amy, Navy, Air Force, Marine Corps, Coast Guard). Please show your support by making a contribution on Line 17H, Resident Schedule III.
- DELAWARE JUVENILE DIABETES RESEARCH FOUNDATION INTERNATIONAL: The leading charitable funder and advocate for research on type 1 diabetes. 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 may be made on Line 17I, Resident Schedule III.
- DELAWARE CHAPTER OF THE NATIONAL MULTIPLE SCLEROSIS SOCIETY: Funding 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: Our mission is 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.: Addressing the 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: Working 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 archaeological sites. Please help by making a contribution on Line 17M, Resident Schedule III.
- THE HOME OF THE BRAVE FOUNDATION, INC.: Established to furnish food, shelter and counseling to veterans of the Armed Forces of the USA without regard to sex, race, color, or creed and provide positive, supportive assistance to transition out of homelessness. Please help by contributing on Line 17N, Resident Schedule III. Visit www.homeofthebravefdn.org.
- **SENIOR TRUST FUND:** Administered by the Director of the Division of Services for Aging and Adults with Physical Disabilities, to provide assistance and programs for seniors and support the aging services of community-based organizations. Please help by contributing on Line 17O, Resident Schedule III.
- **DELAWARE VETERANS TRUST FUND:** Provides financial assistance to eligible veterans, making 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: Supports 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.
- FOOD BANK OF DELAWARE: Our Mission is to provide nutritious foods to Delawareans in need, and facilitate long-term solutions to the problems of hunger and poverty through community education and advocacy. You can help by making a contribution on Line 17R, Resident Schedule III.
- SUSSEX COUNTY HABITAT FOR HUMANITY: We are dedicated to eliminating substandard housing and homelessness, and to making adequate, affordable shelter a matter of conscience and action. Please help by contributing on Line 17S, Resident Schedule III. Visit www.sussexcountyhabitat.org/ for more information.
- CENTRAL DELAWARE HABITAT FOR HUMANITY: Working to transform lives and revitalize our Kent County communities by building and repairing quality homes in partnership with families in need. You can help by making a contribution on Line 17T, Resident Schedule III. Visit us online at centraldelawarehabitat.org.
- **NEW CASTLE COUNTY HABITAT FOR HUMANITY:** Building affordable housing in Delaware since 1986, Habitat for Humanity of New Castle County brings people together to build homes, communities and hope. For more information, visit habitatncc.org. Use Line 17U of Resident Schedule III to make a contribution.