

## **Update for Tax Year 2021 Individual Income Tax Returns**

The Delaware General Assembly passed legislation on January 27, 2022 that excludes unemployment compensation from taxable income in Delaware for tax year 2021. The Division of Revenue will be posting a Technical Information Memorandum that will provide direction about this exclusion. However, in order to allow a programming update as soon as possible, please be advised that any unemployment compensation that is included in federal adjusted gross income for a Delaware resident may be excluded by including that amount on line 7 of form PIT-RES. To the extent that an individual filing a non-resident Delaware return received unemployment compensation that was included in federal adjusted gross income, this amount should be included on line 25, column A, of form PIT-NON. If the unemployment compensation was sourced to Delaware, it should also be included on line 25, column B, of form PIT-NON. If you have additional questions, please email

[REV\\_MeF\\_Support@delaware.gov](mailto:REV_MeF_Support@delaware.gov).

## **Changes to PIT 2d barcode for Tax Year 2021V1.0**

In preparation for our new integrated Revenue Accounting System (iRAS) handling individual income tax returns, the Delaware Division of Revenue has made many changes to our 2021 tax forms and 2d barcode specifications. Due to the extensive changes, we are not listing every change since the last version in this log. We will return to our normal format in future releases.

For both the resident and non-resident 2d barcode data fields, field 5 Specification Version must be set to **2021V1.0**. Please be sure to include the specification version in all 2d barcode data.

If you have additional questions, please send a detailed email

[DE\\_DOR\\_Forms@delaware.gov](mailto:DE_DOR_Forms@delaware.gov).

## **Correction for Tax Year 2020 Individual Income Tax Returns**

Our prior notification that the volunteer firefighter credit was increased to \$500 was in error. The legislation authorized the increase in the credit for tax years starting on or after January 1, 2021. As a result, the correct

firefighter credit for Delaware for the 2020 tax year is \$400. Credits of more than this amount will be disallowed. If you have additional questions, please email [DE\\_DOR\\_Forms@delaware.gov](mailto:DE_DOR_Forms@delaware.gov).

## **Update for Tax Year 2020 Individual Income Tax Returns**

The Delaware General Assembly passed legislation on January 28, 2021 that excludes unemployment compensation from taxable income in Delaware for tax year 2020. The Division of Revenue will be posting a Technical Information Memorandum that will provide direction about this exclusion. However, in order to allow a programming update as soon as possible, please be advised that any unemployment compensation that is included in federal adjusted gross income for a Delaware resident may be excluded by including that amount on line 36 of form 200-01. To the extent that an individual filing a non-resident Delaware return received unemployment compensation that was included in federal adjusted gross income, this amount should be included on line 25, column 1, of form 200-02. If the unemployment compensation was sourced to Delaware, it should also be included on line 25, column 2, of form 200-02. If you have additional questions, please email [DE\\_DOR\\_Forms@delaware.gov](mailto:DE_DOR_Forms@delaware.gov).

## **Changes to PIT 2d barcode for Tax Year 2020**

### **Form 200-01 - bc200-01-TY20V10.pdf**

Tax Item ID #7

- Tax Year updated to 2020

### **Form 200-02 - bc200-02-TY20V10.pdf**

Tax Item ID #7

- Tax Year updated to 2020

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**Note:** For tax year 2019, Delaware has added the Resident Schedule A, form PIT-RSA, and the Non-Resident Schedule A, form PIT-NSA. All taxpayer returns that claim itemized deductions should include a copy of the appropriate Delaware Schedule A. Failure to include a copy of the Delaware Schedule A may result in a processing delay.

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## **Changes to PIT 2d barcode TY19V10 to TY19V11**

### **Form 200-01 - bc200-01-TY19V11.pdf**

Tax Item ID # 104 & 105 – Line 47a, *State Income Tax included in Line 43*, was removed from the Delaware Individual Resident Income Tax Form 200-01 to correspond to a late change in the Delaware Resident Schedule A, Form PIT-RSA. For tax year 2019, items #104 & 105 should be left blank.

### **Form 200-02 - bc200-02-TY19V11.pdf**

Tax Item ID # 124 – Line 35a, *State Income Tax included in Line 31*, was removed from the Delaware Individual Non-Resident Income Tax Form 200-02 to correspond to a late change in the Delaware Non-Resident Schedule A, Form PIT-NSA. For tax year 2019, item #124 should be left blank.

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## **Changes to PIT 2d barcode for Tax Year 2019**

All Tax Item ID #s reference the 2019 2d barcode specifications.

### **Form 200-01 - bc200-01-TY19V01.pdf**

Tax Item ID #7

- Tax Year updated to 2019

All tax items from tax item ID # 81 were moved to allow for the addition of form 200-01 page 2 and Delaware schedule 2210 data fields. The number of W-2 and 1099-R forms to be reported in the barcoded data has been reduced from 10 to 6.

### **Form 200-01 page 2 added**

Form 200-01 page 2 Section A

Tax Item ID # 82 – 87

- lines 29A thru 31B added

Form 200-01 page 2 Section B

Tax Item ID # 88 – 95

- lines 34A thru 37B added

Tax Item ID # 96 – 97

- line 40A & 40B added

Form 200-01 page 2 Section C

Tax Item ID # 98 – 107

- lines 43A thru 46B added
- line 47aA & 47aB moved
- line 47bA & 47bB added

### **Delaware Resident Schedule III modified**

Tax Items removed

- Sussex County Habitat for Humanity
- Central Delaware Habitat for Humanity
- New Castle County Habitat for Humanity

Tax Items added

- Tax Item ID # 183
  - line 17s Delaware Habitat for Humanity
- Tax Item ID # 184
  - Line 17t B+ Childhood Cancer Fund

### **Delaware Form 2210 Added**

Form 2210 page 1 Part 2

- Tax Item ID # 185
  - Line L - Short Method Estimated Penalty

Form 2210 page 1 Part 4

- Tax Item ID # 186 – 189
  - Line 29 Cols 1 – 4 Estimated and Capital Gain Tax payments
- Tax Item ID # 190 – 193
  - Line 30 Cols 1 – 4 Delaware Withholding, S Corp Payments, or Refundable Business Credits

Form 2210 page 2 part 3

- Tax Item ID # 194 – 197
  - Line 2 Cols 1 – 4 Delaware AGI from your 2019 Delaware Return
- Tax Item ID # 198 – 201
  - Line 5 Cols 1 – 4 Delaware Itemized Deductions
- Tax Item ID # 202 – 205
  - Line 8 Cols 1 – 4 Delaware Itemized Deductions

### **Form 200-02 - bc200-02-TY19V01.pdf**

Tax Item ID #7

- Tax Year updated to 2019

All tax items from tax item ID # 69 were moved to allow for the addition of form 200-02 page 2 and Delaware schedule 2210 data fields. The number of W-2 and 1099-R forms to be reported in the barcoded data has been reduced from 10 to 6.

### **Form 200-02 Page 2 added**

Form 200-02 Page 2 Section A

- Tax Item ID # 69 – 104
  - Lines 1 thru 17 added

Form 200-02 Page 2 Section B

- Tax Item ID # 105 – 108
  - Line 18 & 19 added

Form 200-02 Page 2 Section C

- Tax Item ID # 109 – 120
  - Lines 22 thru 29 added

Form 200-02 Page 2 Section D

- Tax Item ID # 121 – 123
  - Lines 31 thru 33 added
- Tax Item ID # 124
  - Line 35a moved
- Tax Item ID # 125
  - Line 35b added

### **Delaware Non-Resident Schedule III**

Tax Items removed

- Sussex County Habitat for Humanity
- Central Delaware Habitat for Humanity
- New Castle County Habitat for Humanity

Tax Items added

- Tax Item ID # 159
  - line 7s Delaware Habitat for Humanity
- Tax Item ID # 160
  - Line 7t B+ Childhood Cancer Fund

### **Delaware Form 2210**

Form 2210 page 1 Part 2

- Tax Item ID # 161
  - Line L - Short Method Estimated Penalty

Form 2210 page 1 Part 4

- Tax Item ID # 162 – 165
  - Line 29 Cols 1 – 4 Estimated and Capital Gain Tax payments
- Tax Item ID # 166 – 169
  - Line 30 Cols 1 – 4 Delaware Withholding, S Corp Payments, or Refundable Business Credits

Form 2210 page 2 part 3

- Tax Item ID # 170 – 173

- Line 2 Cols 1 – 4 Delaware AGI from your 2019 Delaware Return
  - Tax Item ID # 174 – 177
    - Line 5 Cols 1 – 4 Delaware Itemized Deductions
  - Tax Item ID # 178 – 181
    - Line 8 Cols 1 – 4 Delaware Itemized Deductions
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## **Changes to PIT 2d barcode for Tax Year 2018**

### **Form 200-01 - bc200-01-TY18V10.pdf**

Tax Item ID #7

- Tax Year updated to 2018

Tax Item ID #142

- Contributions to U.S. Olympics replaced with Contributions to Beau Biden Fund

### **Form 200-02 - bc200-02-TY18V10.pdf**

Tax Item ID #7

- Tax Year updated to 2018

Tax Item ID #86

- Contributions to U.S. Olympics replaced with Contributions to Beau Biden Fund
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## **Changes to PIT 2d barcode for Tax Year 2017**

### **Form 200-01 - bc200-01-TY17V10.pdf**

Tax Item ID #7

- Tax Year updated to 2017

Tax Item ID #75 & 76

- Description changed from Real Estate Estimated Payments to Capital Gains Tax Payments to match form.

All Tax Items from ID #158 moved down to allow space for:

- Tax Item ID # 158 – New contribution added for Food Bank of Delaware.
- Tax Item ID # 159 – New contribution added for Sussex County Habitat for Humanity.

- Tax Item ID # 160 – New contribution added for Central Delaware Habitat for Humanity.
- Tax Item ID # 161 – New contribution added for New Castle County Habitat for Humanity

**Form 200-02 - bc200-02-TY17V10.pdf**

Tax Item ID #7

- Tax Year updated to 2017

Tax Item ID #52

- Description changed from Real Estate Estimated Payments to Capital Gains Tax Payments to match form.

All Tax Items from ID #102 moved down to allow space for:

- Tax Item ID # 102 – New contribution added for Food Bank of Delaware.
- Tax Item ID # 103 – New contribution added for Sussex County Habitat for Humanity.
- Tax Item ID # 104 – New contribution added for Central Delaware Habitat for Humanity.
- Tax Item ID # 105 – New contribution added for New Castle County Habitat for Humanity

If you have any questions or comments, please contact [REV\\_Mef\\_support@state.de.us](mailto:REV_Mef_support@state.de.us).

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