

In response to the coronavirus pandemic, the Delaware Division of Revenue has extended the due date of the 2019 fiduciary income tax returns and payment of tax to July 15, 2020. When filing a return with the Delaware Division of Revenue, timely payment may be made any time up to and including July 15, 2020. A return filed prior to April 30, 2020, the original deadline, may still schedule a payment for any time through July 15, 2020. Taxpayers who have already scheduled payments can cancel them by contacting the Division of Revenue no later than 2 days prior to the scheduled payment date. The Division of Revenue will be able to assist the taxpayer in scheduling a new payment.

Changes from DEEstateTrust2018V1.0 to DEEstateTrust2019V1.0

Changes included in Release DEEstateTrust2019V1.0 are as follows:

EstateTrustReturnDE400.xsd
EstateTrustReturnDE400-EX.xsd

- attribute stateSchemaVersion changed to DEEstateTrust2019V1.0

Other changes included in Release DEEstateTrust2019V1.0 are as follows:

Updated to FTA Standards Group StateEstateTrustPackageV5.7

If you have any questions or comments, please contact REV_Mef_support@state.de.us.

Changes from DEEstateTrust2017V1.0 to DEEstateTrust2018V1.0

Changes included in Release DEEstateTrust2018V1.0 are as follows:

EstateTrustReturnDE400.xsd
EstateTrustReturnDE400-EX.xsd

- attribute stateSchemaVersion changed to DEEstateTrust2018V1.0

ReturnDataDE400.xsd

- Form400K1 occurrences changed to 0, ∞

Form400.xsd modified to match DE Form 400 changes.

- Changes to choice block for BalanceDue/Refund.
 - BalanceDue branch (//element(*,DEForm400Type)/BalanceDue):
 - BalanceDue changed to required.
 - Refund branch (//element(*,DEForm400Type)/Refund):

- NetRefund moved and changed to required.
- **ToBeRefunded (USAmountType) added as required.**
- **CarryoverToNextYear (USAmountType) added as optional.**

Other changes included in Release DEEstateTrust2018V1.0 are as follows:

Updated to TIGERS StateEstateTrustPackageV5.3

If you have any questions or comments, please contact REV_Mef_support@state.de.us.

Changes from DEEstateTrust2016V1.0 to DEEstateTrust2017V1.0

Changes included in Release DEEstateTrust2017V1.0 are as follows:

EstateTrustReturnDE400.xsd

EstateTrustReturnDE400-EX.xsd

- attribute stateSchemaVersion changed to DEEstateTrust2017V1.0

Other changes included in Release DEEstateTrust2017V1.0 are as follows:

Updated to TIGERS StateEstateTrustPackageV5.1

If you have any questions or comments, please contact REV_Mef_support@state.de.us.

Changes from DEEstateTrust2015V1.0 to DEEstateTrust2016V1.0

Changes included in Release DEEstateTrust2016V1.0 are as follows:

EstateTrustReturnDE400.xsd

EstateTrustReturnDE400-EX.xsd

- attribute stateSchemaVersion changed to DEEstateTrust2016V1.0

Other changes included in Release DEEstateTrust2016V1.0 are as follows:

Updated to TIGERS StateEstateTrustPackageV4.1

Changes from DEEstateTrust2015V0.4 to DEEstateTrust2015V1.0

Changes included in Release DEEstateTrust2015V1.0 are as follows:

EstateTrustReturnDE400.xsd

EstateTrustReturnDE400-EX.xsd

- attribute stateSchemaVersion changed to DEEstateTrust2015V1.0

DEeFileTypes.xsd

- simple type DEDaysOfYearType added.

Form400.xsd

- complex type DEDatesResidedOutsideStateType added.
- Sch400C/NRBeneficiaryInc/DatesResidedOutsideState
 - Type changed to DEDatesResidedOutsideStateType.
 - maxOccurs changed to 1.

Information regarding DEEstateTrust2015V0.4

This schema is based on the State Tax Standards Group State Estate Trust Package v3.5.

Please note that for all elements of type DEDecimalType, we are looking for numbers as percentages. Hence, all of the values should be between 0.000000 and 100.000000.

For example,

$0/10000 = 0.0000000000 = 0.000000\% \rightarrow 0.000000$

$8934/10000 = 0.8934000000 = 89.340000\% \rightarrow 89.340000$

$10000/10000 = 1.0000000000 = 100.000000\% \rightarrow 100.000000$

To help with ATS notification, Delaware requests that you contact the state e-file helpdesk with the following information prior to submitting the test submissions.

- EFINs/ETINs (test and production) as assigned by IRS
- Contact person(s) name, telephone number, e-mail address
- Software Company name and business address

In addition, we ask that test submitters include the vendor's ATS contact information in the ReturnState/ReturnHeaderState/PaidPreparerInformationGrp area of the state submission packet.

Failure to do this may result in an additional delay in obtaining the results of the vendor's ATS submissions.