

DELAWARE FORM W1Q 9701
QUARTERLY WITHHOLDING TAX RETURN
INSTRUCTIONS

GENERAL INSTRUCTIONS

FILE THE ENCLOSED EIGHTH MONTHLY RETURNS

Use the form if you are required to file and pay your Delaware Withholding Tax for 2019 on a Quarterly basis. Quarterly returns are due on the last day of the month following the close of the quarter. If the due date falls on a weekend or holiday, it is due the next business day.

MANDATORY ELECTRONIC FUNDS TRANSFER PROGRAM (EFT) - If you were required by the Internal Revenue Code to deposit Federal Employment taxes by electronic Funds Transfer for tax year 2018, then you are required to file electronically for Delaware in 2019. The EFT Program allows you to file your returns electronically by the use of ACH Credit or ACH Debit. Contact the EFT Department at (302) 577-8231 for information and an authorization agreement or download the form on our website: www.revenue.Delaware.gov. You must file this form with us even if you are using a payroll service to file your taxes.

Withholding, Corporate tentative and Sub "S" Corporation estimated taxpayers may file an EFT on a voluntary basis.

SPECIFIC FILING INSTRUCTIONS
QUARTERLY FILERS- FORM W1Q

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

If this amount is different from Line 1, indicate the tax period that you are adjusting in the space provided and write an explanation on the back of the return.

If you underpaid tax on a previous return, add that amount to Line 1 and remit the entire amount with this return.

If you overpaid on a previous return, deduct that amount from Line 1 and remit the net amount with this return.

PLEASE NOTE: No credit or refund will be made to any employer if the employer was required and deducted Delaware from its employees. In such case, the employee must file a Delaware personal income tax return to claim the over withheld income taxes. If the amount of the overpayment is more than what could reasonably be expected to be used throughout the rest of the calendar year, you may request a refund by filing a claim for Revision form (Form 10949W99701). Contact our office at (302) 577-8779 for a claim form. You can also download the form on our website at www.revenue.delaware.gov.

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

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