

## **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-TY19V10.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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