

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.

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.

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.

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.

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.
