

Update for Tax Year 2020 Individual Income Tax Returns

Due to the passage of the American Rescue Plan (ARP), an update has been issued to the guidance to taxpayers about how to exclude unemployment benefits from income on their 2020 Delaware income tax return.

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 REV_MeF_Support@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 REV_MeF_Support@delaware.gov.

Changes from DEIndividual2019V2.0 to DEIndividual2020V1.0

Changes included in Release DEIndividual2020V1.0 are as follows:

Updated to FTA Standards Group StateIndividualPackageV11.0

IndividualReturnStateDE200-01.XSD

IndividualReturnStateDE200-02.XSD

IndividualReturnStateDE1027.XSD

- xsd:attribute stateSchemaVersion changed to DEIndividual2020V1.0

DEeFileTypes.XSD

- DESchABaseType added.

ReturnDataStateDE200-01.xsd

- Include changed from DEForms/SchRSAandNSA.xsd to DEForms/SchRSA.xsd.

ReturnDataStateDE200-02.xsd

- Include changed from DEForms/SchRSAandNSA.xsd to DEForms/SchNSA.xsd.

SchRSA.XSD

SchNSA.XSD

- Replaced file SchRSAandNSA.XSD.

In response to the coronavirus pandemic, the Delaware Division of Revenue has extended the due date of the 2019 personal 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 at any time prior to July 15, 2020. A return filed prior to April 30, 2020, the original deadline, may still schedule a payment for anytime prior to 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. A new payment can be scheduled through the [Division of Revenue](#) website.

Note: For tax year 2019, Delaware has added the Delaware Resident Schedule A form and the Non-Resident Schedule A form. All taxpayer submissions that claim itemized deductions should include data elements for the appropriate Delaware Schedule A. Failure to include the Delaware Schedule A data may result in a processing delay.

Changes from DEIndividual2019V1.0 to DEIndividual2019V2.0

Changes included in Release DEIndividual2019V2.0 are as follows:

IndividualReturnStateDE200-01.XSD

IndividualReturnStateDE200-02.XSD

IndividualReturnStateDE1027.XSD

- xsd:attribute stateSchemaVersion changed to DEIndividual2019V2.0

Form200-01.xsd

- complexType ResidentItemizedType updated
 - Element ItemizedStateIncomeTax removed
 - Annotation of element Form700Credit updated.

Form200-02.xsd

- complexType NRItemizedDeductionType updated.
 - Element ItemizedStateIncomeTax removed
 - Annotation of element Form700Credit updated.

SchRSAandNSA.xsd

- complexType JointSchAType updated.
 - Element StateTaxAmt replaced with element StateTaxNotCreditedAmt.

Version DEIndividual2019V1.0 will not be supported for ATS and production processing.

If you have any questions or comments, please contact
REV_Mef_support@delaware.gov.

Update: On November 25th, the DEIndividual2019V1.0 schema was deleted from the SES due to late changes in the Delaware Schedule A. We expect the updated schema to be posted on or before December 3, 2019.

Changes from DEIndividual2018V1.1 to DEIndividual2019V1.0

Changes included in Release DEIndividual2019V1.0 are as follows:

Updated to FTA Standards Group StateIndividualPackageV10.2

Note: For tax year 2019, Delaware has added the Delaware Resident Schedule A form and the Non-Resident Schedule A form. All taxpayer submissions that

claim itemized deductions should include data elements for the appropriate Delaware Schedule A. Failure to include the Delaware Schedule A data may result in a processing delay.

IndividualReturnStateDE200-01.XSD

IndividualReturnStateDE200-02.XSD

IndividualReturnStateDE1027.XSD

- xsd:attribute stateSchemaVersion changed to DEIndividual2019V1.0

DEeFileTypes.xsd

- DEContributionType updated
 - Removed elements
 - SsxCtyHabforHumContribution
 - CtrlDEHabforHumContribution
 - NCCHabforHumContribution
 - Added elements
 - DEHabforHumContribution
 - BPlusChildCancerContribution

Schema File Added

- DEIndividual\DEForms\SchRSAandNSA.xsd added to support new Delaware forms PIT-NSA, Non-Resident Schedule A, and PIT-RSA, Resident Schedule A.

ReturnDataStateDE200-01.xsd

- Added `<xsd:include schemaLocation="DEForms/SchRSAandNSA.xsd"/>`
- Added ReturnDataState/SchRSA

ReturnDataStateDE200-02.xsd

- Added `<xsd:include schemaLocation="DEForms/SchRSAandNSA.xsd"/>`
- Added ReturnDataState/SchNSA

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

Changes from DEIndividual2018V1.0 to DEIndividual2018V1.1

Changes included in Release DEIndividual2018V1.1 are as follows:

Updated to StateIndividualPackageV9.4

IndividualReturnStateDE200-01.XSD

IndividualReturnStateDE200-02.XSD

IndividualReturnStateDE1027.XSD

- xsd:attribute stateSchemaVersion changed to DEIndividual2018V1.1

Version DEIndividual2018V1.0 will **not** be supported for ATS and production processing.

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

Changes from DEIndividual2017V1.0 to DEIndividual2018V1.0

Changes included in Release DEIndividual2018V1.0 are as follows:

Updated to StateIndividualPackageV9.3

IndividualReturnStateDE200-01.XSD

IndividualReturnStateDE200-02.XSD

IndividualReturnStateDE1027.XSD

- xsd:attribute stateSchemaVersion changed to DEIndividual2018V1.0

DEeFileTypes.XSD

- DEContributionType updated
 - OlympicContribution replaced with BeauBidenFundContribution.

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

Changes from DEIndividual2016V1.0 to DEIndividual2017V1.0

Changes included in Release DEIndividual2017V1.0 are as follows:

Updated to StateIndividualPackageV9.1

IndividualReturnStateDE200-01.XSD

- xsd:attribute stateSchemaVersion changed to DEIndividual2017V1.0
- RealEstateEstimatedPayments (Form 200-01 line 20) changed to CapitalGainsTaxPayments to better match the line description.

IndividualReturnStateDE200-02.XSD

- xsd:attribute stateSchemaVersion changed to DEIndividual2017V1.0

- RealEstateEstimatedPayments (Form 200-02 line 51) changed to CapitalGainsTaxPayments to better match the line description.

DEeFileTypes.XSD

- DEContributionType updated for addition of
 - FoodBankofDEContribution
 - SsxCtyHabforHumContribution
 - CtrIDEHabforHumContribution
 - NCCHabforHumContribution

Because of the difficulty in linking test submissions to the appropriate vendor contact, during ATS we ask that software developers include the vendor's contact information in the PaidPreparerInformationGrp of the State submission packet. Failure to do this may result in an additional delay in obtaining the results of the vendor's ATS submission.

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

Changes from DEIndividual2015V1.0 to DEIndividual2016V1.0

For tax year 2016, Delaware will accept the submission of the Individual Income tax extension, Delaware form 1027, through modernized e-file.

To support Delaware form 1027, the following files have been added to the schema packet:

**IndividualReturnStateDE1027.xsd
ReturnDataStateDE1027.xsd
DEForms/ Form1027.xsd**

Other changes included in Release DEIndividual2016V1.0 are as follows:

Updated to TIGERS Forms Based StateIndividualPackageV8.2.

**IndividualReturnStateDE200-01.xsd
IndividualReturnStateDE200-02.xsd**

- xsd:attribute stateSchemaVersion changed to DEIndividual2016V1.0

Because of the difficulty in linking test submissions to the appropriate vendor contact, during ATS we ask that software developers include the vendor's contact information in the PaidPreparerInformationGrp of the State

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

Changes from DEIndividual2014V1.0 to DEIndividual2015V1.0

Changes included in Release DEIndividual2015V1.0 are as follows:

Updated to TIGERS Forms Based StateIndividualPackageV7.2.

IndividualReturnStateDE200-01.xsd

IndividualReturnStateDE200-02.xsd

- xsd:attribute stateSchemaVersion changed to DEIndividual2015V1.0

ReturnDataStateDE200-01.xsd

ReturnDataStateDE200-02.xsd

- xsd:element ReturnState/ReturnDataState/Filer deleted. Data from the AuthenticationHeader will be used.

AuthenticationHeader.xsd

- Delaware will be using the authentication fields and requests that all nodes are supported.
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Changes from DEIndividual2013V1.0 to DEIndividual2014V1.0

Changes included in Release DEIndividual2014V1.0 are as follows:

Updated to TIGERS Forms Based StateIndividualPackageV6.2.

IndividualReturnStateDE200-01.XSD

IndividualReturnStateDE200-02.XSD

- xsd:attribute stateSchemaVersion changed to DEIndividual2014V1.0

DEeFileTypes.XSD

- DEContributionType updated for addition of
 - ProtectDEChildrenContribution
-

Changes from DEIndividual2012V1.01 to DEIndividual2013V1.0

Changes included in Release DEIndividual2013V1.0 are as follows:

Updated to TIGERS Forms Based StateIndividualPackageV5.0.

IndividualReturnStateDE200-01.XSD

IndividualReturnStateDE200-02.XSD

- xsd:attribute stateSchemaVersion changed to DEIndividual2013V1.0

DE Resident Schedule

- The EITC schedule was updated to break the child's name into separate fields for first name and last name. In addition, it now requests the child's date of birth. These changes did not require updates to the schema since the elements were already available.

DEeFileTypes.XSD

- DEContributionType updated for addition of
 - DEVeteransTrustContribution

Changes from DEIndividual2012V1.0 to DEIndividual2012V1.01

Changes included in Release DEIndividual2012V1.0 are as follows:

IndividualReturnStateDE200-01.XSD

IndividualReturnStateDE200-02.XSD

- xsd:attribute stateSchemaVersion changed to DEIndividual2012V1.01

IndividualStateEnumerations.xsd

- FirefighterCompanyNoType enumerated list updated.

Changes from DEIndividual2011V1.0 to DEIndividual2012V1.0

Changes included in Release DEIndividual2012V1.0 are as follows:

Updated to TIGERS Forms Based StateIndividualPackageV4.0.

IndividualReturnStateDE200-03.XSD

- Delaware Form 200-03 was discontinued for tax year 2012. Schema was removed from this release.

IndividualReturnStateDE200-01.XSD

IndividualReturnStateDE200-02.XSD

- xsd:attribute stateSchemaVersion changed to DEIndividual2012V1.0

DEeFileTypes.XSD

- DEContributionType updated for addition of
 - HomeoftheBraveContribution
 - SeniorTrustContribution

Changes from DEIndividual2010V0.3 to DEIndividual2010V0.31

Changes included in Release DEIndividual2010V0.31 are as follows:

IndividualReturnStateDE200-01.XSD

IndividualReturnStateDE200-02.XSD

IndividualReturnStateDE200-03.XSD

- xsd:attribute stateSchemaVersion changed to DEIndividual2010V0.31

SchII.XSD

- ChildInformation Element changed to optional to allow for use of schedule when the taxpayer has no children.

Changes from DEIndividual2011V0.4 to DEIndividual2011V1.0

Changes included in Release DEIndividual2011V1.0 are as follows:

Updated to TIGERS Forms Based Schema Set V3.1

IndividualReturnStateDE200-01.XSD

IndividualReturnStateDE200-02.XSD

IndividualReturnStateDE200-03.XSD

- xsd:attribute stateSchemaVersion changed to DEIndividual2011V1.0

Changes from DEIndividual2010V0.31 to DEIndividual2011V0.4

Changes included in Release DEIndividual2011V0.4 are as follows:

Updated to TIGERS Forms Based Schema Set V3.0

IndividualReturnStateDE200-01.XSD

IndividualReturnStateDE200-02.XSD

IndividualReturnStateDE200-03.XSD

- xsd:attribute stateSchemaVersion changed to DEIndividual2011V0.4

Form200-01.XSD

Form200-02.XSD

- RealEstateEstimatedPayments added.

DEeFileTypes.XSD

- DEContributionType updated for addition of WhiteClayContribution.

Changes from DEIndividual2010V0.3 to DEIndividual2010V0.31

Changes included in Release DEIndividual2010V0.31 are as follows:

IndividualReturnStateDE200-01.XSD

IndividualReturnStateDE200-02.XSD

IndividualReturnStateDE200-03.XSD

- xsd:attribute stateSchemaVersion changed to DEIndividual2010V0.31

SchII.XSD

- ChildInformation Element changed to optional to allow for use of schedule when the taxpayer has no children.

Changes from DEIndividual2010V0.2 to DEIndividual2010V0.3

The changes included in Release DEIndividual2010V0.3 were required by the TIGERS Schema Review Committee to get the schema up to date with the latest "Best Practices".

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,

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

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

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

Changes included in Release DEIndividual2010V0.3 are as follows:

IndividualReturnStateDE200-01.XSD

IndividualReturnStateDE200-02.XSD

IndividualReturnStateDE200-03.XSD

- xsd:attribute stateSchemaVersion changed to DEIndividual2010V0.3

ReturnDataStateDE200-01.XSD

- xsd:annotation changed to re-order the elements and add <FormNumber>

ReturnDataStateDE200-02.XSD

- xsd:annotation changed to re-order the elements and add <FormNumber>

ReturnDataStateDE200-03.XSD

- xsd:annotation changed to re-order the elements and add <FormNumber>

Form200-01.XSD

- xsd:annotation changed to re-order the elements and add <FormNumber>
- Elements of type PITResidentUSAmountType changed to type DEPITResidentUSAmountType.

Form200-02.XSD

- xsd:annotation changed to re-order the elements and add <FormNumber>
- Elements of type PITNonResidentUSAmountType changed to DEPITNonResidentUSAmountType.

Form200-03.XSD

- xsd:annotation changed to re-order the elements and add <FormNumber>

Form2210.XSD

- xsd:annotation changed to re-order the elements and add <FormNumber>
- Part1 changed from required to optional
- Elements of type QuarterlyPaymentType changed to type DEQuarterlyPaymentType
- Elements of type DaysOfYearType changed to type DE DaysOfYearType
- Name of element Part4/Line36 changed to Part4/SubtotalPart4
- Name of element Part3/PrevColumnLine27 changed to Part3/AnnualizedTotalPart3
- Name of element Part3/SubtotalLine22 changed to Part3/SubtotalPart3a
- Name of element Part3/PrevColumnLine26 changed to Part3/SubtotalPart3c
- Name of element Part3/SubtotalLine25 changed to Part3/SubtotalPart3b
- Name of element Part3/SubtotalLine26 changed to Part3/SubtotalPart3

Schl.XSD

- xsd:annotation changed to re-order the elements and add <FormNumber>
- Elements of type PITResidentUSAmountType changed to DEPITResidentUSAmountType

SchII.XSD

- xsd:annotation changed to re-order the elements and add <FormNumber>
- ChildInformation Element changed from ChildType to DEChildType

SchIII.XSD

- SchedIII Element changed from ContributionType to DEContributionType

SchW.XSD

- xsd:annotation changed to re-order the elements and add <FormNumber>
- Elements of type DaysOfYearType changed to DEDaysOfYearType
- DaysWorkedOutsideState Element changed from DaysWorkedOutsideStateType to DEDaysWorkedOutsideStateType

DEeFileTypes.XSD

- xsd:annotation changed to re-order the elements and add <FormNumber>
- Name of type PITResidentUSAmountType changed to DEPITResidentUSAmountType
- Name of type PITNonResidentUSAmountType changed to DEPITNonResidentUSAmountType
- Name of type QuarterlyPaymentType changed to DEQuarterlyPaymentType
- Name of type DaysWorkedOutsideStateType changed to DEDaysWorkedOutsideStateType
- Type StateApportionmentType removed.
- Name of type DaysOfYearType changed to DEDaysOfYearType
- Type PartnerType removed.
- Type ShareholderType removed.
- Type EntityType removed
- Type InterestIncomeType removed
- Type DirectAllocationType removed
- Name of type ChildType changed to DEChildType
- Name of type ContributionType changed to DEContributionType