

**Delaware Form 200-02-X**  
**Non-Resident Amended Personal Income Tax Return**  
**Instructions For Tax Year 2020**

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**GENERAL INSTRUCTIONS**

**PURPOSE OF FORM 200-02-X:**

Use Form 200-02-X to correct Form 200-02.  
File a separate Form 200-02-X for each year if you are amending.

**WHEN AND WHERE TO FILE:**

File Form 200-02-X only after you have filed your original return. Generally, form 200-02-X must be filed within three (3) years after the date of the original return was due, or within two (2) years after the date the tax was paid, whichever is later.

A Form 200-02-X based on a net operating loss carry back must be filed within three (3) years after the date the return creating the net operating loss carry back is due. Therefore, even though the return of the operating loss being carried back is out of statute or if the return creating the operating loss is still in statute, the carry back year becomes "in statute".

Form 200-02-X should be mailed to:

Delaware Division of Revenue  
P.O Box 8711  
Wilmington, Delaware 19899-8711

**WHO MUST FILE:**

If your Federal return is changed for any reason, it may affect your Delaware State income tax liability. This would include changes made as a result of an examination of your federal return by IRS. You are required to report to the Division of Revenue such change within ninety (90) days after the final determination of such change and indicate your agreement with such determination or the grounds of your disagreement. Attach a copy of any federal adjustments to your Delaware amended return.

**WHAT TO FILE:**

1. Residents file Form 200-01-X, Resident Amended Delaware Personal Income Tax Return.
2. Non-Residents file Form 200-02-X, Non-Resident Amended Delaware Personal Income Tax Return.
3. Part-Year Residents may choose to file Form 200-01-X or Form 200-02-X.

**ADDRESS CHANGE:**

If you move after you file your amended return, you should notify the Division of Revenue of your address change. Please be sure to include your social security number (and, if applicable, your spouse's social security number) in any correspondence with the Division of Revenue, or you may change your address by calling the Address Change voice mailbox at (302) 577-8589. You may also call toll free 1-800-292-7826 (Delaware only).

**FEDERAL PRIVACY ACT INFORMATION:**

Social security numbers must be included on your amended return. The mandatory disclosure of your social security number is authorized by Section 306, Title 30, Delaware Code. Such numbers are used primarily to administer and enforce all tax laws, both civil and criminal, for which the Division of Revenue has statutory responsibility.

**DETERMINING DELAWARE INCOME:**

A non-resident individual's items of income, gain, loss and deduction derived from or connected with Delaware sources are the items attributable to:

1. Wages, salaries and other compensation (other than from pensions) received as an employee for personal services rendered or attributable to employment in Delaware. If, in connection with your Delaware employment, you are required to render services outside of Delaware, such income may be excluded; but you must complete Schedule W and attach it to your return.
2. Severance pay, received by a non-resident from a Delaware source employer, must be included in Delaware source income subject to one of the following proration's:
  - Based on the number of years' service rendered in Delaware to total number of years' service, OR
  - The average of the percentages of Delaware source income to total income, for the last three (3) tax years, as adjusted on your Schedules W for these years.
3. A business, trade, profession, vocation or occupation conducted in Delaware.
4. The ownership or disposition of any interest in real or tangible personal property in Delaware.
5. Intangible personal property of a non-resident individual, including annuities, dividends, interest or losses from disposition of intangible personal property, to the extent attributable to property employed in a business, trade, profession, vocation or occupation carried on in Delaware.
6. Capital gains, capital losses and net operating losses, including the distributive share of income from partnerships, S Corporations, trusts and estates to the extent they are derived from or connected with sources in Delaware.

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**SPECIFIC INSTRUCTIONS**

You can use this form if the return you are amending is for a fiscal year and the ending date of the fiscal year is 2020 or later.

**NAME, ADDRESS AND SOCIAL SECURITY NUMBER:**

If amending a joint/entered into a civil union return, list your names and social security numbers in the same order as shown on the original return. Ensure the social security numbers on your amended return match those on your original return.

If amending to change from a married filing separate to a joint and your spouse did not file an original return, enter your name and social security number first.

**FILING STATUS:**

Check the appropriate filing status for your amended return. If amending to change your filing status, check your new filing status.

**Full-Year Non-Residents** – If you were a full-year non-resident of Delaware for the entire calendar year, check the box indicating full year non-residency. If you were a part-year resident of Delaware, at any time during the calendar year, electing to file as a full-year nonresident, **DO NOT** check this box.

**Part-Year Residents** – If you were a part-year resident of Delaware during the calendar year, indicate the dates of your Delaware residency.

**2210 Indicator** – Check the “Form DE2210 Attached” box if you have calculated the Underpayment of Estimated taxes using Form DE2210.

**COMPLETE PAGE 2 OF THE AMENDED RETURN FIRST**

Provide a detailed explanation of the changes claimed on your amended return.

**PAGE 2 INSTRUCTIONS FOR FORM 200-02-X**

**Column 1 – Federal**

This column should reflect the entries you have made on the appropriate lines of your federal return as if you were a full-year resident of Delaware. List all items of income, adjustment, and modification irrespective of the state from which the items were derived. If filing Status 3, use only your income.

**NOTE:** Column 1, Line 27 through Line 43, must match each line of Federal Form 1040, 1040A or 1040EZ, for all filing statuses except Filing Status 3. Exception: Non-resident U.S. Military personnel who exclude military compensation in Column 1, Line 42.

**Column 2 – Delaware Source Income and/or Loss**

List all amounts of income, gain, loss, or adjustment from Delaware sources. **Part-year residents must also include all income from any source during the time of Delaware residency.** Part-year residents must first allocate their income by date. Ex: a taxpayer lived in Delaware from 8/1/20 through 12/31/20. If he sold stock on 4/1/20, when he did not live in Delaware, then the gain/loss would not be reported in Column 2. If he sold stock on 9/1/20, while he lived in Delaware, then he must report that gain/loss in Column 2. If income was earned evenly throughout the year, then allocate the income based on the percentage of time of residency in Delaware. Ex: Interest income for the year was \$120. If the taxpayer lived in Delaware from 8/1/20 to 12/31/20, then 5/12 ( $\$120 \times 5/12 = \$50$ ) of the income would be allocated to Column 2.

**Determining Delaware Income**

**Line-By-Line Instructions**

**LINE 27 - Wages, Salaries, Tips, etc.**

Enter in Column 2 wages, salaries, tips or other compensation you received as an employee reported as Delaware income on your W-2. Part-year residents should include the total of (a) the amount earned while working in Delaware and (b) the amount earned while a Delaware resident. If, in connection with your Delaware employment, you are required to render services outside Delaware, such income may be excluded, but you must complete Schedule W and attach it to your return. Copies of this form are available from the Division of Revenue and on our website. Do not submit computer worksheets or handwritten calendars in lieu of Schedule W.

**NOTE:** Working from home does not qualify for Schedule W exclusion. See the Schedule W instructions for further detail.

**CORRECTING WAGES** – If you are correcting wages or other employee compensation, you must attach a copy of all additional or corrected W-2 forms not filed with your original return.

**LINES 28 and 29 - Interest and Dividend Income**

Generally, interest, dividend income and interest from other States' obligations are taxable by Delaware only for that period in which you were a resident of Delaware. Interest connected with a trade or business located in Delaware should be included in Column 2 regardless of State of residency.

**LINE 30 - State Refunds, Credits or Offsets of State And Local Income Taxes.**

Enter the amount of your Delaware taxable refund in Column 2.

**LINE 31 - Alimony Received**

Alimony received is taxable to Delaware only for the period in which you were Delaware resident. Enter this amount in Column 2.

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**LINE 32 - Business Income or (Loss)**

Enter in Column 2 the income or loss incurred from businesses located within Delaware and the business income or loss for the period you were a resident of Delaware. Business income or loss, regardless of source, earned while a resident of Delaware must also be included in Column 2. Indicate business losses in brackets.

*NOTE: If you have business income or loss from sources within Delaware and at least one other State, you must either (1) attribute all positive income to Delaware; or (2) determine Delaware source income or loss on Form 800, available from the Division of Revenue or our website.*

**LINES 33a and 33b-Capital Gains or (Losses)/Other Gains or (Losses)**  
Gains or losses from the sale of real property (such as land or buildings) located in Delaware must be reported in Column 2. Gains or losses from property other than real property (such as stocks or bonds) sold while a resident of Delaware must also be included in Column 2.

**LINE 34 - IRA Distributions**

Enter in Column 2, Taxable IRA distributions received while a resident of Delaware.

**LINE 35 - Taxable Pension and Annuities**

Enter in Column 2, taxable pensions and annuities received while a resident of Delaware.

**LINE 36 - Rents, Royalties, Partnerships, S Corps, Estates, Trust, etc.**

Enter in Column 2, the income or loss from property located in Delaware and/or from doing business in Delaware. Part-year residents must also include amounts of income or loss incurred while a resident of Delaware.

**LINE 37 - Farm Income or (loss)**

Enter in Column 2 the income or loss incurred from a farm located within Delaware. Part-year residents must also include amounts of income or loss incurred while a Delaware resident.

**LINE 38 - Unemployment Compensation (Insurance)**

Part-year residents report in Column 2 their portion of unemployment compensation received while a resident of Delaware. If you are a fully year non-resident, unemployment compensation is only taxed by your State of Residence, even if the unemployment compensation is received from the State of Delaware.

**LINE 39 - Taxable Social Security Benefits**

Enter in Column 2, taxable Social Security benefits received while a resident of Delaware.

**LINE 40 - Other Income**

Enter in Column 2 any other income for which there is no line provided on the return. Other income includes prizes, awards, gambling winnings, etc. earned while a resident of Delaware or from sources within Delaware.

**LINE 42 - Adjustments to Income**

Enter in Column 1, the total amount of the adjustments from your Federal Form 1040 Schedule 1

Enter in Column 2, the amount of federal adjustments allowable as Delaware source adjustments. It **MUST** be related to Delaware source income.

**Non-Resident U.S. Military Personnel Stationed in Delaware**

In accordance with the Service Members Civil Relief Act, the amount of military compensation earned by non-resident service members, regardless of filing status, should be included on Line 42 of their Delaware Non-Resident Income Tax Return as a subtraction from federal adjusted gross income. (Column 1 only.) DO NOT include your military compensation on Line 42, Column 2.

**EXCEPTION: Alimony Payments – Delaware Source Share of Federal Adjustments**

The portion of Federal adjustment for payment of alimony is limited by the proration of total Delaware source income to total Federal income. To determine the proration decimal of your Delaware source income to your Federal income, divide the amount from Line 41, Column 2 by the amount from Line 41, Column 1. Carry out the computation to four decimal places, rounding off to the fourth position. Then, enter the amount of Total Federal Adjustments for alimony and multiply by the proration decimal.

Line 41, Col 2 ÷ Line 41, Col 1 =

The proration decimal may not exceed 1.0000 or be less than zero (0).

Total Federal Adjustment for	X	<table border="1" style="margin: auto; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> <tr> <td colspan="6" style="text-align: center; padding: 2px;">Proration Decimal</td> </tr> </table>							Proration Decimal						Delaware Source Adjustment
Proration Decimal															

The result is the amount of allowable Delaware source adjustment for alimony. Add this amount to the total of any other Delaware sourced adjustments (other than alimony) taken on your federal return and enter the total on Line 42, Column 2.

**LINE 43 – Adjusted Gross Income – Subtract Line 42 from Line 41**

Your Federal Adjusted Gross Income for Delaware purposes, Column 1, Line 43, should match Federal Form 1040X, Column C for all filing statuses except Filing Status 3. Exception: Non-resident U.S. Military personnel who exclude military compensation in Column 1, Line 42.

If an Amended 1040X is not being filed and you are using Filing Status 1, 2 or 5, Column 1 Lines 27 through 43 must match each line of Federal Form 1040; except for Non-resident U.S. Military personnel who exclude military compensation in Column 1, Line 42.

If you are Filing Status 3, Lines 27 through 43 should reflect your own income, losses or deductions.

If you were not required to file a federal return, please complete the Federal 1040 to determine your federal adjusted gross income.

*NOTE: Any change you make to your adjusted gross income can cause other amounts to increase or decrease. Example: It may increase the allowable deduction for charitable contributions or decrease the allowable deduction for miscellaneous and medical deductions.*

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**NOTE:** The ratio used in reporting income on Lines 27 through 40 is used in determining the ratio of modifications for Lines 44 through 52. For example, a full-year non-resident would enter interest income on Line 28, Column 1 as shown on the federal return, but no interest income would be included as Delaware source income (Column 2). If a portion of this interest income is from US Obligations, that portion would be entered on Line 48, Column 1 only. Since no interest income was reported on Line 28, Column 2 as Delaware source income, no portion of the deduction would be considered from Delaware sources and, therefore, cannot be included on Line 48, Column 2.

**LINE 44 – Interest on State and Local Obligations other than Delaware**

Interest you received from any obligations of States other than Delaware or their political subdivisions, while you were a resident of Delaware is taxable and must be added on Line 44.

**LINE 45 – Fiduciary Adjustments, Oil Percentage Depletion, Fiduciary Adjustments**

Net additions from fiduciary adjustments arising out of income received from an estate or trust as shown on Federal Form K-1, Beneficiary’s Share of Federal Income and Deductions, should be included on Line 45.

**Oil Percentage Depletion**

The law provides for the disallowance of any percentage depletion deduction allowable under federal law, to the extent it is in excess of cost depletion. Add the excess to the amount of fiduciary adjustments and enter the total on Line 45.

**LINE 48 – U.S. Obligations**

Interest on obligations of the United States and included on your federal tax return is exempt from Delaware tax and should be entered on Line 48. Failure to identify the payor on Federal Schedule B will result in the disallowance of the deduction.

**LINE 49 – Pension Exclusion** – Persons 60 years of age or older are entitled to a pension exclusion of up to \$12,500 or the amount of pension and eligible retirement income (whichever is less). Eligible retirement income includes dividends, interest, capital gains, net rental income from real property and qualified retirement plan (IRC Sec. 4974), such as IRA, 401(k), Keogh Plans and government deferred compensation plans (IRC Sec. 457).

**IF YOU WERE UNDER 60 on December 31, 2020 your exclusion is equals to \$2,000 or the amount of your pension, whichever is less.**

*NOTE: Each taxpayer may receive ONLY ONE exclusion, even if he or she is receiving more than one pension or other retirement distribution. A husband and wife who each receive pensions are entitled to one exclusion each. An early distribution from an IRA or Pension Fund due to emergency reasons or a separation from employment does not qualify for the pension exclusion. If the distribution code(s) listed in Box 7 of your 1099 R(s) is a 1 (one), then that amount DOES NOT qualify for the pension exclusion. Also, if you were assessed an early withdrawal penalty on Line 58 of Federal 1040, that amount DOES NOT qualify for the pension exclusion.*

If you are allowed pension exclusion for Delaware purposes, please enter the full amount in the Federal column. Enter in the Delaware column the ratio of pension and eligible retirement income reported in Column 2, divided by the pension and eligible retirement income reported in Column 1. Multiply this ratio by the pension exclusion amount to determine the allowable exclusion.

Enter this amount on Line 49, Column 2.

EXAMPLE: ELIGIBLE RETIREMENT INCOME		
	FEDERAL	DE Sourced Income
Interest	1,000	
Dividends	1,500	0
Capital Gain	100,000	100,000
Pension	50,000	0
Pension & Eligible Retirement Income	152,500	100,000

DE Pension Exclusion = (100,000 / 152,500) X 12,500

.6557 X 12,500 = \$8,196

Column 1 Pension Exclusion = \$12,500.

Column 2 Pension Exclusion = \$8,196.

**Please remember to enclose the 1099 R Forms and other supporting schedules to support your pension exclusion.**

**LINE 50 - Delaware State Tax Refund**

Delaware state tax refunds should be excluded in Columns 1 and 2; to the extent they are included on Line 30, Columns 1 and 2.

**LINE 51 - Fiduciary Adjustment**

Net subtractions from fiduciary adjustments derived from income received from an estate or trust, as shown on your Federal Form K-1, Beneficiary’s Share of Income and Deductions, should be included on Line 51.

**Work Opportunity Credit**

The law allows a deduction for the portion of wages paid but disallowed as a deduction for federal tax purposes by reason of claiming the work opportunity tax credit on the federal return. That portion of the deduction for wages, which is disallowed for federal purposes, should be entered on Line 51. In order to claim this modification, you must attach Federal Form 5884.

**Delaware Net Operating Loss Carryovers**

Taxpayers who were prevented in previous years from carrying federal net operating losses to their Delaware returns (because of Delaware’s \$30,000 limit on net operating loss carrybacks) are permitted to carry these additional losses forward on their Delaware return in years following the loss year.

**Unemployment Benefits**

Taxpayers are permitted to exclude unemployment compensation from adjusted gross income in Delaware for the 2020 tax year. Enter the amount of unemployment compensation included in Federal adjusted gross income on line 25, column 1 to reduce Delaware AGI. If some or all of the unemployment compensation was sourced in Delaware, include the Delaware-sourced unemployment compensation on Line 25, column 2 to reduce Delaware source income.

**LINE 52 - Social Security/Railroad Retirement Benefits**

**Social Security and Railroad Retirement benefits are not taxable in Delaware** and therefore should not be included in Delaware taxable

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income. Enter on Line 52 the total amount from Line 39 plus any Railroad Retirement payments included on Line 35.

#### Higher Education

Distributions received from qualified retirement plans (IRC Sec. 4974, including IRAs), cash or deferred arrangements (such as 401(k) plans) and government deferred compensation plans (IRC Sec. 457) may be excluded from Delaware adjusted gross income to the extent they are

used within the same tax year to pay for books, tuition or fees at an institution of higher education attended by the taxpayer or by his or her dependents that have NOT attained the age of 26 by December 31, 2020, and so long as such amounts have been included in federal adjusted gross income.

#### LINE 55 - Persons 60 or Over or Disabled

The law provides for exclusions from gross income to persons who meet certain qualifications. Please refer to the Line 55 worksheet below to determine if you qualify

<b>LINE 55 WORKSHEET PERSONS 60 OR OVER OR DISABLED</b>					
Single, married or filing separate returns.	Y	N	Married or Joint returns.	Y	N
Were you at least 60 years old or totally and permanently disabled on 12/31/2020?			Were both spouses at least 60 years old or totally and permanently disabled on 12/31/2020?		
Did your earned income (i.e., wages, tips, farm or business income) total less than \$2,500?			Is combined earned income (i.e., wages, tips, farm or business income) less than \$5,000?		
Is Line 54 \$10,000 or less?			Is Line 54 \$20,000 or less?		

If you answered YES to all,      ↑      If you answered YES to all,      ↑  
 Enter \$2,000 on Line 55.      \_\_\_\_ ↑      Enter \$4,000 on Line 55.      \_\_\_\_ ↑

**NOTE: If you are filing a joint return and only one spouse qualifies for this exclusion, you should consider filing separate returns (Filing Status 3 or 4).**

#### LINE 56A - Column 2

Subtract Line 55, Column 2 from Line 54, Column 2. Enter the total on Line 56A, Column 2 and on Line 6, Box A on the front of your return. This is your Modified Delaware Source Income.

#### LINE 56B - Column 1

Subtract Line 55, Column 1 from, Line 54, Column 1. Enter the total on Line 56B, Column 1. Enter this total on Line 1 and Line 6, Box B on the front of your return. This is your Delaware Adjusted Gross Income.

**LINE 57 – Itemized Deductions** - Enter your corrected Itemized Deductions from Federal Form 1040X, Column C. You must also attach your corrected Federal Schedule A and corrected Delaware Schedule A (PIT-NSA).

If an Amended 1040X is not being filed, please enter the total amount of itemized deductions as shown on Line 17, Federal Schedule A. If you are filing a joint federal return and separate Delaware returns, the

deductions must be determined as if each spouse had filed separate federal returns.

**If you are filing a joint federal return and separate Delaware returns, the deductions must be determined as if each spouse had filed separate federal returns.**

If you are unable to specifically allocate deductions between spouses, prorate the deductions based on the ratio of your separate incomes to

total joint income. Example: If one spouse earns 60% of the household income and the other earns 40%, designate 60% of the deductions to the spouse earning 60% of the household income and 40% of the deductions to the spouse earning 40% of the household income.

**NOTE: If you claimed a standard deduction on your federal return, you may still elect to itemize your deductions on the Delaware return. In this case, complete the attached Federal Schedule A, showing the itemized deductions you would have claimed on the federal return.**

### SCHEDULE A INSTRUCTIONS

For additional information regarding deductible expenses, please see the instructions for the Federal Schedule A.

#### Medical and Dental Expenses

You are permitted to deduct medical and dental expenses paid, after reimbursement, to the extent that they exceed 10% of your adjusted gross income. To calculate the amount that may be deducted, please follow the line by line instructions.

LINE 1 Enter the total of your medical and dental expenses, after you reduce these expenses by any payments received from insurance or other sources.

LINE 2 Enter the amount from Federal Form 1040, Line 7.

LINE 3 Multiply Line 1 by Line 2.

LINE 4 Subtract line 3 from Line 1. If line 3 is greater than Line 1, enter zero.

#### State and Local Taxes

You are entitled to include certain taxes paid as an itemized deduction for Delaware purposes. You may include either state and local income taxes or sales taxes, but not both. You may also deduct real estate taxes and personal property taxes paid. However, the deduction you are permitted for state and local taxes paid may not exceed \$10,000 for taxpayers filing as single, head of household, or jointly, or \$5,000 for a married individual filing a separate return. The Tax Cuts and Jobs Act limited itemized deductions for taxes paid. The limitation does not apply to taxes paid or accrued in carrying on a trade or business or activity engaged in the production of income, which should not be included on Schedule A.

LINE 5a Enter any non-Delaware state or local income taxes that are not otherwise claimed as a credit on Form 200-02.

DO NOT INCLUDE any Delaware tax paid, whether or not claimed as a credit on Form 200-02.

DO NOT INCLUDE the taxes paid that generated the credit you receive for taxes paid to another state on Line 10 of the Form 200-02.

LINE 5b Enter any state or local sales taxes paid. You may deduct income taxes or sales taxes, but not both. Do not enter anything on Line 5b if you have claimed income taxes on Line 5a.

LINE 5c Enter any state and local real estate taxes paid.

LINE 5d Enter any state and local personal property taxes paid.

LINE 5e Add Lines 5a through 5d.

LINE 5f Enter the smaller of Line 5e or \$10,000 (\$5,000 if married filing a separate return).

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Example 1: If you paid \$11,000 of real property taxes, \$2,000 of local income taxes, and \$5,000 of Delaware state income taxes then your deduction on Line 5f would be limited to \$10,000.

Example 2: If you paid \$7,000 of real property taxes, \$1,000 of local income taxes, and \$5,000 of Delaware state income taxes withheld that were included on Line 17 of the Form 200-02, your deduction on Line 5f of would be \$8,000.

Example 3: If you paid \$2,000 of real property taxes, \$1,000 of local income taxes, and \$5,000 of Pennsylvania state income taxes for which you did not claim a credit on Line 10 of the Form 200-02, your deduction on Line 5f would be \$8,000.

#### Interest You Paid

You are entitled to deduct certain interest paid, subject to the limitations imposed pursuant to Federal law.

LINE 8a Enter home mortgage interest and points reported on a Federal Form 1098.

LINE 8b Enter home mortgage interest NOT reported on a Federal Form 1098.

LINE 8c Enter points not reported on a Form 1098.

LINE 8d Add Lines 8a through 8d.

LINE 9 Enter investment interest paid. Attach Federal Form 4952.

#### Gifts to Charity

You may deduct certain gifts to charity, subject to the same limitations imposed by Federal law.

LINE 11 Enter gifts by cash or check, reduced by the amount claimed on Line 10b of your Federal return if you did not itemize for federal purposes.

LINE 12 Enter gifts by other than cash or check. If the value of any gift exceeded \$250, please see the instructions for the Federal Schedule A. You must attach Federal Form 8283, if you made non-cash contributions in excess of \$500.

LINE 13 Enter any carryover from a prior year.

LINE 14 Add Lines 11 through Line 13.

#### Casualty and Theft Losses

You may deduct certain casualty and theft losses, as permitted under Federal law. Enter the amount of these losses on Line 15.

#### Other Itemized Deductions

You may deduct certain other itemized deductions, as permitted under Federal law. Enter the amount of these deductions on Line 16, with an explanation. See the Instructions for Federal Schedule A for more information.

#### Total Itemized Deductions

LINE 17 Add the amounts on Lines 4, 7, 10, 14, 15, and 16. If using filing status 1, 2, 3 or 5, enter this amount on Line 17a. If you are filing status 4, Married Filing Combined Separate, allocate the itemized deductions between the spouses and enter the amount attributable to each spouse on Line 17b.

Enter these amounts in Line 43 of the Form 200-02.

LINE 18. Check this box if you elect to itemize even though the standard deduction would be greater than your itemized deductions.

**LINE 58 – Foreign Taxes Paid** - If you elected the Foreign Tax Credit on your federal return, your federal itemized deductions, allowed as Delaware itemized deductions, will be increased by the amount of foreign taxes actually paid. Foreign taxes accrued, but not paid, are not allowed as an addition on Line 58. On Line 58, enter the amount of foreign taxes paid included on Line 8 of Federal Form 1116. If you

were not required to file Federal Form 1116, enter on Line 58 the amount of foreign tax paid.

**LINE 59 – Charitable Mileage Deduction** - If you used your automobile to perform a voluntary service for a charitable organization, you may increase your itemized deductions as follows:

Miles driven 1/1/20 - 12/31/20 \_\_\_\_\_ x .26 = \$ \_\_\_\_\_  
(Enter this amount on Line 59)

**LINE 61 – Form 700 Tax Credits** - Enter the amount of the charitable contribution claimed in your federal itemized deductions for permanent gifts of land, or interest in land, to public agencies and qualified private non-profit charitable organizations and any investment in Neighborhood Assistance for which you claimed a tax credit from Form 700 on Line 9 of your DE return. Form 1801AC and/or Form 2001AC, and the Division of Revenue Approval Letter must be attached to your return.

**LINE 62 – TOTAL ITEMIZED DEDUCTIONS** - Subtract Line 61 from Line 60.

### PAGE 1 INSTRUCTIONS FOR FORM 200-02-X

**LINE 1** – Enter the amount from Page 2, Lines 56B, Column 1, of your Delaware return.

**LINE 2** – If you elect to take a standard deduction, check box (a) and enter the appropriate amounts as follows:

- \$3,250 – filing statuses 1, 3 and 5; or
- \$6,500 – filing status 2

If you elect to take **ITEMIZED DEDUCTIONS**, check box (b) and enter the correct allowable itemized deductions. You must attach a copy of Federal Schedule A if amending to change the amount or to elect itemized deductions.

**NOTE: IF YOU HAVE ITEMIZED DEDUCTIONS GREATER THAN YOUR ALLOWABLE STANDARD DEDUCTION, YOU CAN ITEMIZE DEDUCTIONS ON YOUR DELAWARE RETURN EVEN THOUGH YOU DID NOT ELECT TO ITEMIZE DEDUCTIONS ON YOUR FEDERAL RETURN.**

**LINE 3** – The additional standard deductions are allowable only for those persons using a standard deduction on Line 2. If you and/or your spouse are 65 years of age or over and/or blind, use the worksheet below to compute your additional standard deduction(s). On Page 1, Line 3 of your amended return, be sure to check the appropriate boxes and enter the appropriate amount from the worksheet.

Additional Standard Deduction Worksheet				
	65 OR OVER	BLIND	TOTAL NO.	TOTAL AMOUNT
1. SELF .....	<input type="checkbox"/>	<input type="checkbox"/>	_____ X 2500 =	_____
2. SPOUSE.....	<input type="checkbox"/>	<input type="checkbox"/>	_____ X 2500 =	_____

**NOTE: IF YOU ARE FILING A JOINT RETURN, ADD THE TOTAL OF LINES 1 AND 2 AND ENTER ON PAGE 1, LINE 3.**

**LINE 6** - Enter your correct Modified Delaware Sourced Income as indicated. Enter your correct Delaware Adjusted Gross Income as indicated.

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To determine the proration decimal, divide the Modified Delaware Sourced Income by the Delaware Adjusted Gross Income. Carry out the computation to four decimal places, rounding off the fourth position.

Example:  

$$\frac{\text{Modified Delaware Sourced Income} = 5,000}{\text{Delaware Adjusted Gross Income} = 12,000} = 0.41666$$
 The 0.41666 rounded off equals 0.4167.  
 The prorational decimal may not exceed 1.000 or be less than zero (0).

7	Divide Line 1 of the worksheet by Line 2.	
8	Multiply Line 7 by Line 5.	
9	Divide Line 3 by Line 4	
10	Multiply Line 9 by Line 6	
11	Enter the less of lines 4, 8 and 10 here and on Line 8 of the return.	

Use the tax rate schedule below to compute your tax for the amount on Line 5. Enter the amount of tax in the box provided on Line 6 and multiply this amount by your proration decimal. Enter the result in the box provided for on Line 6. This is your computed tax liability.

#### TAX RATE SCHEDULE

IF INCOME ON LINE 5 IS:		
AT LEAST	BUT NOT OVER	YOUR TAX IS :
\$0	2,000	\$0
2,000	5,000	2.2% of amount over \$2,000
5,000	10,000	\$66.00 + 3.90% of amount over 5,000
10,000	20,000	\$261.00 + 4.8% of amount over 10,000
20,000	25,000	\$741.00 + 5.20% of amount over 20,000
25,000	60,000	\$1,001.00 + 5.55% of amount over 25,000
60,000 AND OVER		\$2,943.50 + 6.60% of amount over 60,000

**LINE 7a** – Enter the total number of personal exemptions claimed on your federal return in the space provided. Multiply the number of credits by \$110. Multiply this amount by the proration from Line 6 and enter the total on Line 7a.

**LINE 7b** – Check the appropriate box (es) on Line 7b if you and/or your spouse were 60 years of age or over. Multiply the number of boxes checked by \$110. Multiply this amount by the proration from Line 6 and enter the total on Line 7b.

**LINE 8** – If you were a part-year resident of Delaware and pay income taxes to another state on income earned in the other state which is also included in your Delaware taxable income, the law allows a tax credit against your Delaware income tax.

If amending to claim credit for taxes paid to more than one state, separate worksheets must be completed for each state. You must complete DE Schedule I and attach it to your return.

If amending to claim the tax credit, you must attach a signed copy of the other state income tax return to your Delaware amended return.

LINE 8. CREDIT FOR TAXES PAID TO OTHER STATES WORKSHEET.		
1	Enter other state adjusted gross income.	
2	Delaware adjusted gross income (from Page 1, Line1).	
3	Enter income from other state while a Delaware Resident.	
4	Enter total income from the other state.	
5	Enter amount from Page 1, Line 6. Delaware Tax.	
6	Enter tax liability for the other state.	

**LINE 9** – Enter on Line 9 the total of any/all of the following credit(s) that you may be entitled to using Form 700:

- **Economic Development Credit**
- **Green Industries Credit**
- **Brownfield Credit**
- **Research and Development Tax Credit**
- **Land and Historic Resource Tax Credit**
- **Historic Preservation Tax Credit**
- **Neighborhood Assistance Tax Credit**

Any taxpayer claiming any of these credits must complete Form 700 (Form is available from the Division of Revenue website at [www.revenue.delaware.gov](http://www.revenue.delaware.gov)) and submit it with their Delaware return.

**LINE 12** – Enter the Delaware income tax withheld as shown on your Forms W-2. **DO NOT** include city wage tax. If you are correcting income tax withholding, you must attach a copy of all additional or corrected Forms W-2 not filed with your original return.

**LINE 13** – Enter the total quarterly estimated tax payments, any credit carryover from your return and any amount paid with Form 1027 (Automatic Extension). If you file separate returns, you must claim the estimated payment under the Social Security Number for which the payment was made.

**LINE 14** – Enter the Delaware estimated tax payment made on your behalf by an S Corporation. Attach form A-1 if amending your return to claim this credit.

Also enter on Line 14 the total of any/all the following refundable business credit(s) that you may be entitled to using Form 700:

- **Business Finder’s Fee Tax Credit**
- **New Economy Jobs Program Credit**
- **Veterans Opportunity Credit.**

Any taxpayer claiming these credits must complete Form 700 (Form is available from the Division of Revenue website at [www.revenue.delaware.gov](http://www.revenue.delaware.gov)) and submit it with their Delaware return.

**LINE 15** – Enter on Line 15 the total of all real estate capital gains tax payments for 2020. If you file separate returns, you must claim the capital gains tax payments under the Social Security Number for which the capital gains tax payments were made. NOTE: Please submit copies of Form 5403.

**LINE 16** – Enter the amount, if any, paid with your original return and/ or any previous amended return(s). Include billed amounts paid. Exclude amounts paid for penalties and interest.

**Delaware Form 200-02-X**  
**Non-Resident Amended Personal Income Tax Return**  
**Instructions For Tax Year 2020**

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**LINE 18** – Enter the amount, if any, refunded from your original return and/or any previous amended return(s). Use the actual amount(s) received.

**LINE 19** – Enter the total of the amount, if any, applied to your estimated tax account and/or contributed to the Special Funds on your original return and/or any previous amended return(s).

**LINE 21** – If Line 11 is greater than Line 20, subtract Line 20 from Line 11.

**LINE 22** – If Line 20 is greater than Line 11, subtract Line 11 from Line 20.

**LINE 23** – Enter the portion of your overpayment to be applied to your next year’s estimated tax account. Do NOT claim a carryover if the carryover year’s return has already been processed. Your overpayment will be refunded to you.

**LINE 24** – You may choose to compute the amount of penalties and interest due or you may leave Line 24 blank and the Division of Revenue will calculate the amount for you and send you a bill. If you have a balance due on Line 21, calculate the interest due at a rate of one-half percent (½%) per month from the due date of the original return until the time the tax is paid. If you have calculated the Underpayment of Estimated taxes using Form DE2210, please check the “Form DE2210 Attached” box and include the amount due here.

**LINE 25** – Add Lines 21, 23 and 24 and pay in full. Payment can be made by check or money order payable to the Delaware Division of Revenue.

**LINE 26** – Subtract Lines 23 and 24 from Line 22. This is the amount of overpayment to be refunded to you.

**ATTACH ALL REQUIRED SCHEDULES AND FORMS.**

**SIGN AND DATE FORM 200-02-X.**

If filing a joint return, both spouses must sign. If the return is prepared by a person other than the taxpayer, the paid preparer must also sign the return. The paid preparer must also complete all fields in the Paid Preparer section.