

**Notice regarding StateSubmissionManifest/StateSubmissionTyp** – Nov 1, 2022

In preparation for estate trust tax moving to our new integrated tax system, we are normalizing the values of the element StateSubmissionTyp. During ATS, we will reject any submissions with unexpected values in the StateSubmissionTyp element. After the BMF cutover, the element's value for all tax years will be enforced in production. The values must be as follows:

Form	Submission Type	Submission Category
Fiduciary Form 400	400	ESTRST
Fiduciary Extension 400-EX	400-EX	ESTRST

**Changes DEEstateTrust2021V1.0 to DEEstateTrust2022V1.0** - Oct 21, 2022

**Changes included in Release DEEstateTrust2022V1.0 are as follows:**

**EstateTrustReturnDE400.xsd**

**EstateTrustReturnDE400-EX.xsd**

- attribute stateSchemaVersion changed to DEEstateTrust2022V1.0

Updated to FTA Standards Group StateEstateTrustPackageV9.0

If you have any questions or comments, please contact REV\_Mef\_support@state.de.us.

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**Important Notice regarding MeF processing for all Tax Types** – Sep 15, 2022

The DE Division of Revenue is undergoing an implementation to a new processing system. To this end, we will be pausing the acknowledgment and download process for MeF from September 21, 2022 until October 12, 2022. You may continue to file, but we will not process returns & payments or send acknowledgments until October 12, 2022.

**Changes from DEEstateTrust2020V1.0 to DEEstateTrust2021V1.0**

**Changes included in Release DEEstateTrust2021V1.0 are as follows:**

**EstateTrustReturnDE400.xsd**

**EstateTrustReturnDE400-EX.xsd**

- attribute stateSchemaVersion changed to DEEstateTrust2021V1.0

**Other changes included in Release DEEstateTrust2021V1.0 are as follows:**

Updated to FTA Standards Group StateEstateTrustPackageV8.0

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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## **Changes from DEEstateTrust2019V1.0 to DEEstateTrust2020V1.0**

*An XML copy of the taxpayer's federal return should be included in the MeF submission packet. Failure to include the federal XML data may result in a processing delay.*

**Changes included in Release DEEstateTrust2020V1.0 are as follows:**

**EstateTrustReturnDE400.xsd**

**EstateTrustReturnDE400-EX.xsd**

- attribute stateSchemaVersion changed to DEEstateTrust2020V1.0

**Other changes included in Release DEEstateTrust2020V1.0 are as follows:**

Updated to FTA Standards Group StateEstateTrustPackageV7.0

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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## **Changes from DEEstateTrust2018V1.0 to DEEstateTrust2019V1.0**

**Changes included in Release DEEstateTrust2019V1.0 are as follows:**

**EstateTrustReturnDE400.xsd**

**EstateTrustReturnDE400-EX.xsd**

- attribute stateSchemaVersion changed to DEEstateTrust2019V1.0

**Other changes included in Release DEEstateTrust2019V1.0 are as follows:**

Updated to FTA Standards Group StateEstateTrustPackageV5.7

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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## **Changes from DEEstateTrust2017V1.0 to DEEstateTrust2018V1.0**

**Changes included in Release DEEstateTrust2018V1.0 are as follows:**

**EstateTrustReturnDE400.xsd**

**EstateTrustReturnDE400-EX.xsd**

- attribute stateSchemaVersion changed to DEEstateTrust2018V1.0

**ReturnDataDE400.xsd**

- Form400K1 occurrences changed to 0, ∞

**Form400.xsd modified to match DE Form 400 changes.**

- Changes to choice block for BalanceDue/Refund.
  - BalanceDue branch (//element(\*,DEForm400Type)/BalanceDue):
    - BalanceDue changed to required.
  - Refund branch (//element(\*,DEForm400Type)/Refund):
    - NetRefund moved and changed to required.
    - **ToBeRefunded (USAmountType) added as required.**
    - **CarryoverToNextYear (USAmountType) added as optional.**

**Other changes included in Release DEEstateTrust2018V1.0 are as follows:**

Updated to TIGERS StateEstateTrustPackageV5.3

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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## **Changes from DEEstateTrust2016V1.0 to DEEstateTrust2017V1.0**

**Changes included in Release DEEstateTrust2017V1.0 are as follows:**

**EstateTrustReturnDE400.xsd**

**EstateTrustReturnDE400-EX.xsd**

- attribute stateSchemaVersion changed to DEEstateTrust2017V1.0

**Other changes included in Release DEEstateTrust2017V1.0 are as follows:**

Updated to TIGERS StateEstateTrustPackageV5.1

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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## **Changes from DEEstateTrust2015V1.0 to DEEstateTrust2016V1.0**

Changes included in Release DEEstateTrust2016V1.0 are as follows:

**EstateTrustReturnDE400.xsd**

**EstateTrustReturnDE400-EX.xsd**

- attribute stateSchemaVersion changed to DEEstateTrust2016V1.0

Other changes included in Release DEEstateTrust2016V1.0 are as follows:

Updated to TIGERS StateEstateTrustPackageV4.1

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## **Changes from DEEstateTrust2015V0.4 to DEEstateTrust2015V1.0**

Changes included in Release DEEstateTrust2015V1.0 are as follows:

**EstateTrustReturnDE400.xsd**

**EstateTrustReturnDE400-EX.xsd**

- attribute stateSchemaVersion changed to DEEstateTrust2015V1.0

**DEeFileTypes.xsd**

- simple type DEDaysOfYearType added.

**Form400.xsd**

- complex type DEDatesResidedOutsideStateType added.
  - Sch400C/NRBeneficiaryInc/DatesResidedOutsideState
    - Type changed to DEDatesResidedOutsideStateType.
    - maxOccurs changed to 1.
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## **Information regarding DEEstateTrust2015V0.4**

This schema is based on the State Tax Standards Group State Estate Trust Package v3.5.

**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% → 0.000000

$8934/10000 = 0.8934000000 = 89.340000\% \rightarrow 89.340000$   
 $10000/10000 = 1.0000000000 = 100.000000\% \rightarrow 100.000000$

To help with ATS notification, Delaware requests that you contact the state e-file helpdesk with the following information prior to submitting the test submissions.

- EFINs/ETINs (test and production) as assigned by IRS
- Contact person(s) name, telephone number, e-mail address
- Software Company name and business address

In addition, we ask that test submitters include the vendor's ATS contact information in the ReturnState/ReturnHeaderState/PaidPreparerInformationGrp area of the state submission packet.

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