**DELAWARE FORM 400**

Tax Year
**2016**

## DELAWARE FIDUCIARY INCOME TAX RETURN

FISCAL YEAR  M M | D D | Y Y   To   M M | D D | Y Y

DF20616019999

CHECK APPLICABLE BOX:  ☐ INITIAL RETURN   ☐ AMENDED RETURN

NAME OF TRUST OR ESTATE

EMPLOYER IDENTIFICATION NUMBER

FILING STATUS (CHECK ONE):

TRUST NUMBER

RESIDENT ESTATE ☐

NAME AND TITLE OF FIDUCIARY

NON-RESIDENT ESTATE ☐

ADDRESS OF FIDUCIARY (NUMBER AND STREET)

RESIDENT TRUST ☐

CITY     STATE     ZIP CODE

NON-RESIDENT TRUST ☐

**NOTE: YOU MUST ATTACH A COPY OF YOUR FEDERAL RETURN (FORM 1041) AND SUPPORTING SCHEDULES TO THIS RETURN**

| | | |
|---|---|---|
| 1. | FEDERAL TAXABLE INCOME OF FIDUCIARY(FORM 1041, LINE 22)............................................ | 1. |
| 2. | INCOME OF ELECTING SMALL BUSINESS TRUSTS.................................................................. | 2. |
| 3. | NET MODIFICATIONS OF ELECTING SMALL BUSINESS TRUSTS (ATTACH SEPARATE SCH. A)...................................... | 3. |
| 4. | COMBINE LINES 1, 2 AND 3................................................................................................. | 4. |
| 5. | FIDUCIARY'S SHARE OF DELAWARE MODIFICATIONS (FROM SCHEDULE B, COLUMN B, LINE 1)................................ | 5. |
| 6. | INCOME ACCUMULATED FOR NON-RESIDENT BENEFICIARIES (SCHEDULE C)............................ | 6. |
| 7. | DELAWARE TAXABLE INCOME (LINE 4 PLUS/MINUS LINE 5 & 6) ............................................ | 7. |
| 8. | DELAWARE TAX (COMPUTE FROM TAX RATE SCHEDULE, PAGE 2)............................................ | 8. |
| 9. | TAX ON LUMP SUM DISTRIBUTIONS (FORM 329 MUST BE ATTACHED)............ | 9. |
| 10. | TOTAL TAX - ADD LINES 8 AND 9 AND ENTER HERE .............................................................. | 10. |
| 11. | NON-REFUNDABLE CREDITS.............................................................................................. | 11. |
| 12. | BALANCE (SUBTRACT LINE 11 FROM LINE 10) (CANNOT BE LESS THAN ZERO)............................ | 12. |
| 13. | ESTIMATED TAX PAID AND PAYMENTS WITH EXTENSIONS............................ | 13. |
| 14. | OTHER PAYMENTS (INCLUDE REAL ESTATE ESTIMATED TAXES ON THIS LINE) | 14. |
| 15. | TOTAL REFUNDABLE CREDITS (ADD LINES 13 AND 14)......................................................... | 15. |
| 16. | PREVIOUS REFUNDS..................................................................................................... | 16. |
| 17. | NET REFUNDABLE CREDITS (SUBTRACT LINE 16 FROM LINE 15)........................................... | 17. |
| 18. | IF LINE 12 IS MORE THAN LINE 17, SUBTRACT LINE 17 FROM LINE 12.....................PAY IN FULL> | 18. |
| 19. | IF LINE 17 IS MORE THAN LINE 12, SUBTRACT LINE 12 FROM LINE 17 (No Carryover Permitted)....................REFUND> | 19. |

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS RETURN, INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT, AND COMPLETE. IF PREPARED BY A PERSON OTHER THAN TAXPAYER, THIS DECLARATION IS BASED ON ALL INFORMATION OF WHICH HE/SHE HAS ANY KNOWLEDGE.

M M | D D | Y Y

SIGNATURE OF FIDUCIARY OR OFFICER REPRESENTING FIDUCIARY     DATE     PREPARER BUSINESS PHONE

M M | D D | Y Y

SIGNATURE OF PAID PREPARER     DATE     PREPARER EMPLOYER ID OR SOCIAL SECURITY NUMBER

STREET ADDRESS OF PREPARER     CITY     STATE     ZIP

**MAKE CHECK PAYABLE AND MAIL TO: DIVISION OF REVENUE, P.O. BOX 2044, WILMINGTON, DELAWARE 19899-2044**

## SCHEDULE A - DELAWARE MODIFICATIONS AND ADJUSTMENTS

### ADDITIONS

| | | |
|---|---|---|
| 1. | INTEREST ON OBLIGATIONS OF STATES OTHER THAN DELAWARE ................................................... | 1 |
| 2. | OTHER ADJUSTMENTS ............................................................................................................... | 2 |
| 3. | STATE INCOME TAX ON FEDERAL RETURN (ALL STATES ) (SEE INSTRUCTIONS) ............................ | 3 |
| 4. | TOTAL ADDITIONS (ADD LINES 1, 2, AND 3) .............................................................................. | 4 |

### SUBTRACTIONS

| | | |
|---|---|---|
| 5. | INTEREST ON U.S. OBLIGATIONS ................................................................................................ | 5 |
| 6. | OTHER ADJUSTMENTS ............................................................................................................... | 6 |
| 7. | TOTAL SUBTRACTIONS (ADD LINES 5 AND 6) .............................................................................. | 7 |
| 8. | NET DELAWARE MODIFICATIONS (SUBTRACT LINE 7 FROM LINE 4). ENTER HERE AND ON SCHEDULE B, COLUMN B, LINE 6 ........................................................................................ | 8 |

### SCHEDULE B - SHARE OF DELAWARE MODIFICATIONS AND ADJUSTMENTS

| NAME AND ADDRESS (INCLUDE FIDUCIARY SHARE ON LINE 1) | TAXPAYER IDENTIFICATION NUMBER | COLUMN A SHARE OF FEDERAL SECTION 641(c) AND DISTRIBUTABLE NET INCOME | % | COLUMN B SHARE OF DELAWARE MODIFICATIONS AND ADJUSTMENTS |
|---|---|---|---|---|
| 1. | | $ | | $ |
| 2. | | | | |
| 3. | | | | |
| 4. | | | | |
| 5. | | | | |
| 6. TOTAL ............................................................................................... | | $ | 100% | $ |

### SCHEDULE C - INCOME ACCUMULATED FOR NON-RESIDENT BENEFICIARY
#### (IF BENEFICIARY RESIDED IN DELAWARE DURING ANY PART OF THE TAXABLE YEAR, SPECIFY DATES)

| Column A Last Four Digits of Beneficiary's FEIN | Column B Amount from Schedule B, Col A | Column C Amount of Column A, From Delaware Source (Information Only) | Column D Share of Modifications, Schedule B, Column B | Column E Column A, Plus or Minus Column C | Column F Dates, Resided Outside Delaware | % | Column G Multiply Column D by Column F |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

DEDUCTIONS FOR INCOME ACCUMULATED FOR NON-RESIDENT BENEFICIARIES (ENTER TOTAL, COLUMN G ON PAGE 1 LINE 6)............................ $

### TAX RATE SCHEDULE

DF20616029999

| IF INCOME ON LINE 7 IS: | | YOUR TAX IS: |
|---|---|---|
| AT LEAST | BUT NOT OVER | |
| $   0. | $   2,000. ----------- | $   0. |
| 2,000. | 5,000. ----------- | 2.20% OF AMOUNT OVER $2,000. |
| 5,000. | 10,000. ----------- | $66.00 + 3.90% OF AMOUNT OVER $5,000. |
| 10,000. | 20,000. ----------- | $261.00 + 4.80% 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. |

(Revised 07/2016)