

Delaware Special Tax Computation for Lump Sum  
Distribution from Qualified Retirement Plan

### Lump Sum Distributions

This form applies, in the case of someone who is not self-employed, only when the distribution was made:

- Due to the participant's death;
- Due to the participant's separation from employment; or
- After the participant had attained age 59 1/2

In the case of a self-employed person, this form applies only when the distribution was made:

- Due to the participant's death;
- After the participant had attained age 59 1/2
- The participant was previously disabled.

### THIS FORM DOES NOT APPLY WHEN YOUR DISTRIBUTION WAS:

- Rolled over;
- An early distribution including an early distribution received for medical, education or housing exclusions; or
- Subject to the early withdrawal penalty on Line 58 of your Federal Form 1040.

LAST NAME(S) AS SHOWN ON RETURN

YOUR FIRST NAME

YOUR SOCIAL SECURITY NUMBER

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SPOUSE'S LAST NAME (IF APPLICABLE)

SPOUSE'S FIRST NAME (IF APPLICABLE)

SPOUSE'S SOCIAL SECURITY NUMBER (IF APPLICABLE)

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| 1. Enter capital gain portion of distribution from Box 3 of Form 1099R.....  |  | 1.  |
| 2. Enter ordinary income portion of distribution from Box 2a of Form 1099R.....  |  | 2.  |
| 3. Add Lines 1 and 2.....  |  | 3.  |
| 4. Death benefit exclusion allowed on Federal Form 4972.....   |  | 4.  |
| 5. Subtract Line 4 from Line 3.....  |  | 5.  |
| 6. Current actuarial value of annuity (if applicable, see Federal instructions).....   |  | 6.  |
| 7. Total taxable amount of distribution. Add Lines 5 and 6.....  |  | 7.  |
| 8. Enter 10% of Line 7 (Multiply Line 7 by .10).....   |  | 8.  |
| 9. Compute the tax on Line 8 (use Tax Rate Schedule or Table for Form 200).....  |  | 9.  |
| 10. Multiply the amount on Line 9 by ten.....  |  | 10. |
| 11. Enter 10% of Line 6 (Multiply Line 6 by .10).....  |  | 11. |
| 12. Compute the tax on Line 11 (use Tax Rate Schedule or Table for Form 200).....  |  | 12. |
| 13. Multiply the amount on Line 12 by ten.....   |  | 13. |
| 14. Subtract Line 13 from Line 10.....   |  | 14. |
| 15. Divide Line 2 by Line 3 and enter result as a decimal (rounded to at least two places)..   |  | 15. |
| 16. Tax on ordinary income portion of distribution (Multiply Line 14 by decimal on Line 15 and enter on Form 200-01, Line 7, or Form 400, Line 9)..... |  | 16. |

**ATTACH FORM 329 AND FORM 4972 TO FORM 200 OR FORM 400**

