

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:

- Rollover;
-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.

Form fields for: LAST NAME(S) AS SHOWN ON RETURN, YOUR FIRST NAME, YOUR SOCIAL SECURITY NUMBER

Form fields for: SPOUSE'S LAST NAME (IF APPLICABLE), SPOUSE'S FIRST NAME (IF APPLICABLE), SPOUSE'S SOCIAL SECURITY NUMBER (IF APPLICABLE)

Table with 16 rows of instructions and corresponding input boxes. Instructions include: 1. Enter capital gain portion of distribution from Box 3 of Form 1099R, 2. Enter ordinary income portion of distribution from Box 2a of Form 1099R, etc.

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

