

## **Changes from DEEstateTrust2023V1.0 to DEEstateTrust2024V1.0 –**

Oct 3, 2024

EstateTrustReturnDEFID-  
EXT.XSD

EstateTrustReturnDEFID-  
TAX.XSD

- xsd:attribute ReturnState/@stateSchemaVersion changed to DEEstateTrust2024V1.0.

DEForms\FormFID-TAX.xsd

- FormFID-TAX.xsd Schedule C Line 1 - Updated FEIN 4 digits to Full FEIN
  - Lines 236 – 251 updated to ReturnState/ReturnDataState/FormFID-TAX/SchFID-TAXC/NRBeneficiaryInc/FEIN

DEForms\FormFID-BEN.xsd

- Checkbox added for “Resident”
  - Lines 39 – 48 added ReturnState/ReturnDataState/FormFID-BEN/Resident
- FormFID-BEN.xsd Line 12 – Added “Approved Non Refunable Tax Credits From Fiduciary To The Beneficiary”
  - Lines 172 – 181 added ReturnState/ReturnDataState/FormFID-BEN/NRNetIncome/NonRefTaxCredits
- FormFID-BEN.xsd Line 13 – Added “Approved Refundable Income Tax Credits From Fiduciary To The Beneficiary”
  - Lines 182 – 191 added ReturnState/ReturnDataState/FormFID-BEN/NRNetIncome/RefTaxCredits
- FormFID-BEN.xsd Line 14 – Added “Estimated Tax Paid And Payments With Extensions Made On Behalf Of The Beneficiary”
  - Lines 192 – 201 added ReturnState/ReturnDataState/FormFID-BEN/NRNetIncome/TaxPaid
- FormFID-BEN.xsd Line 15 – Added “Other Payments (Real Estate Estimated Taxes Paid Or Other Payments) Made On Behalf Of The Beneficiary”
  - Lines 202 – 211 added ReturnState/ReturnDataState/FormFID-BEN/NRNetIncome/OtherPayments

- FormFID-BEN.xsd Line 16 – Added “Previous Refunds From An Original Return Issued On Behalf Of The Beneficiary”
  - Lines 212 – 221 added  
ReturnState/ReturnDataState/FormFID-BEN/NRNetIncome/PrevRef

#### DECommon\DEeFileTypes.xsd

- DEeFileTypes.xsd – Added FEIN checkbox in TaxPayer Information
  - Line 73 added ReturnState/ReturnDataState/FormFID-BEN/BeneficiaryInformation/Individual/EINcheckbox
- DEeFileTypes.xsd – Added SSN checkbox in TaxPayer Information
  - Line 74 added ReturnState/ReturnDataState/FormFID-BEN/BeneficiaryInformation/Individual/SSNcheckbox
- DEeFileTypes.xsd – Added FEIN checkbox in Beneficiary Information
  - Line 91 added ReturnState/ReturnDataState/FormFID-BEN/BeneficiaryInformation/Business/EINcheckbox
- DEeFileTypes.xsd – Added SSN checkbox in Beneficiary Information
  - Line 92 added ReturnState/ReturnDataState/FormFID-BEN/BeneficiaryInformation/Business/SSNcheckbox

#### Updated to FTA Standards Group StateEstateTrustPackageV11.0

#### **Changes DEEstateTrust2022V1.0 to DEEstateTrust2023V1.0** - Oct 16, 2022

For tax year 2023, Delaware has changed the fiduciary forms to conform with our new form design and naming standards. Due to these form changes, significant changes have been made to our MeF schemas.

For tax year 2023, the values in the StateSubmissionManifest/StateSubmissionTyp will be updated to match the new form names. For fiduciary forms supported in tax year 2023, the values must be as follows.

Form	Tax Year	Submission Type	Submission Category
Fiduciary Form FID-TAX	2023	FID-TAX	ESTRST
Fiduciary Extension FID-EXT	2023	FID-EXT	ESTRST
Fiduciary Form 400	2022	400	ESTRST
Fiduciary Extension 400-EX	2022	400-EX	ESTRST
Fiduciary Form 400	2021	400	ESTRST
Fiduciary Extension 400-EX	2021	400-EX	ESTRST

- Form - Fiduciary Income Tax Return
  - Fiduciary Form 400 was renamed to Form FID-TAX.
    - Schema file EstateTrustReturnDE400.xsd was changed and renamed to EstateTrustReturnDEFID-TAX.xsd.

- Schema file ReturnDataDE400.xsd was changed and renamed to ReturnDataDEFID-TAX.xsd.
  - Schema file Form400.xsd was changed and renamed to FormFID-TAX.xsd.
  - Schemas were changed to support new form names.
- Form - Fiduciary Beneficiary's Information
  - Fiduciary Form 400-K1 was renamed to Form FID-BEN.
    - Schema file Form400K1.xsd was renamed to FormFID-BEN.xsd.
    - Schemas was changed to support new form names.
- Form - Application for Automatic Extension of Time to File Delaware Fiduciary Income Tax Return
  - Form 400-EX was renamed to Form FID-EXT.
    - Schema file EstateTrustReturnDE400-EX.xsd was renamed to EstateTrustReturnDEFID-EXT.xsd.
    - Schema file ReturnDataDE400-EX.xsd was renamed to ReturnDataDEFID-EXT.xsd.
    - Schema file Form400-EX.xsd was renamed to FormFID-EXT.xsd.
    - Schemas were changed to support new form names.

EstateTrustReturnDEFID-TAX.xsd (as compared to EstateTrustReturnDE400.xsd)

- Line 10 – include statement changed to `<xsd:include schemaLocation="ReturnDataDEFID-TAX.xsd"/>`
- Line 28 - attribute stateSchemaVersion changed to DEEstateTrust2023V1.0.

EstateTrustReturnDEFID-EXT.xsd (as compared to EstateTrustReturnDE400-EX.xsd)

- Line 10 – include statement changed to `<xsd:include schemaLocation="ReturnDataDEFID-EXT.xsd"/>`.
- Line 28 - attribute stateSchemaVersion changed to DEEstateTrust2023V1.0.

ReturnDataDEFID-TAX.xsd (as compared to ReturnDataDE400.xsd)

- Line 7 – Include statement changed to `<xsd:include schemaLocation="DEForms/FormFID-TAX.xsd"/>`
- Line 8 – Include statement changed to `<xsd:include schemaLocation="DEForms/FormFID-BEN.xsd"/>`
- Line 12 – changed to `<xsd:element ref="FormFID-TAX"/>`.
- Line 13 – changed to `<xsd:element ref="FormFID-BEN" minOccurs="0" maxOccurs="unbounded"/>`.

ReturnDataDEFID-EXT.xsd (as compared to ReturnDataDE400-EX.xsd)

- Line 7 – Include statement changed to `<xsd:include schemaLocation="DEForms/FormFID-EXT.xsd"/>`.
- Line 11 – changed to `<xsd:element ref="FormFID-EXT"/>`.

DEForms\ FormFID-TAX.xsd (as compared to DEForms\ Form400.xsd)

- Line 10 – comment changed.
- Line 11 –changed to `<xsd:complexType name="DESchFID-TAXAType">`.
- Line 142 - changed to `<xsd:element name="SchFID-TAXA" type="DESchFID-TAXAType"/>`.
- Line 143 – changed to `<xsd:complexType name="DESchFID-TAXBType">`.

- Line 225 – changed to `<xsd:element name="SchFID-TAXB" type="DESchFID-TAXBType"/>`.
- Line 226 – changed to `<xsd:complexType name="DESchFID-TAXCType">`.
- Line 352 – changed to `<xsd:element name="SchFID-TAXC" type="DESchFID-TAXCType"/>`.
- Line 353 – changed to `<xsd:complexType name="DEFormFID-TAXType">`.
- Line 386 – optional element  
ReturnState/ReturnDataState/Form400/TrustNumber removed from schema.
- Line 593 – changed to `<xsd:element ref="SchFID-TAXA" minOccurs="0"/>`.
- Line 594 – changed to `<xsd:element ref="SchFID-TAXB" minOccurs="0"/>`.
- Line 595 – changed to `<xsd:element ref="SchFID-TAXC" minOccurs="0"/>`.
- Line 598 – changed to `<xsd:element name="FormFID-TAX" type="DEFormFID-TAXType"/>`.
- Multiple lines annotation changed to `<FormNumber>FormFID-TAX</FormNumber>`.

#### DEForms\ FormFID-TAX.xsd (as compared to DEForms\ Form400K1.xsd)

- Line 10 – comment changed.
- Line 11 – changed to `<xsd:complexType name="DEFormFID-BENType">`.
- Line 14 – changed to `<Description>Type for DE Fiduciary Form FID-BEN</Description>`.
- Line 167 – changed to `<xsd:element name="FormFID-BEN" type="DEFormFID-BENType"/>`.
- Multiple lines annotation changed to `<FormNumber>FormFID-BEN</FormNumber>`.

#### DEForms\ FormFID-EXT.xsd (as compared to DEForms\ Form400-EX.xsd)

- Line 10 – comment changed.
- Line 11 – changed to `<xsd:complexType name="DEFormFID-EXTType">`.
- Lines 18 – 27 changed to  

```

<xsd:element name="InstallmentAmt" type="USAmountType">
  <xsd:annotation>
    <xsd:documentation>
      <Description>Amount of this
installment</Description>
      <LineNumber>1</LineNumber>
      <ReferenceNumber>FID-EXT-20</ReferenceNumber>
      <FormNumber>Form FID-EXT</FormNumber>
    </xsd:documentation>
  </xsd:annotation>
</xsd:element>

```
- Lines 28 – 37 changed to  

```

<xsd:element name="InstallmentPaymentAmt" type="USAmountType"
minOccurs="0">
  <xsd:annotation>
    <xsd:documentation>
      <Description>Amount of this installment
paid</Description>
      <LineNumber>1</LineNumber>
      <ReferenceNumber>FID-EXT-30</ReferenceNumber>
      <FormNumber>Form FID-EXT</FormNumber>
    </xsd:documentation>
  </xsd:annotation>

```

- ```
</xsd:element>
```
- Line 38 – 46 added for
 

```
<xsd:element name="ExtensionDt" type="DateType">
  <xsd:annotation>
    <xsd:documentation>
      <Description>Extension To Date</Description>
      <ReferenceNumber>FID-EXT-01</ReferenceNumber>
      <FormNumber>FID-EXT</FormNumber>
    </xsd:documentation>
  </xsd:annotation>
</xsd:element>
```
  - Line 49 – changed to `<xsd:element name="FormFID-EXT" type="DEFormFID-EXTType"/>`.

StateEstateTrust\EstateTrustStateEnumerations.xsd

- ReturnTypeType enumerated list changed due to form name changes.
  - Line 13 changed to `<xsd:enumeration value="FID-TAX"/>`.
  - Line 14 changed to `<xsd:enumeration value="FID-EXT"/>`.

Updated to FTA Standards Group – StateEstateTrustPackageV10.0

#### **Notice regarding StateSubmissionManifest/StateSubmissionTyp** – Dec 21, 2022

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

The value 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.

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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.

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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.

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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,

$0/10000 = 0.0000000000 = 0.000000\% \rightarrow 0.000000$

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

$10000/10000 = 1.0000000000 = 100.000000\% \rightarrow 100.000000$

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.