



# DELAWARE WITHHOLDING FORM ANNUAL RECONCILIATION INSTRUCTIONS

# WTH-REC

Revised 12/07/22

The WTH-REC Annual Reconciliation/Transmittal Form must be filed on or before the last day of January and must be accompanied by a duplicate of each statement of Income Tax Withheld (Federal Form W-2) issued to employees during the year. Be sure to check the box on the W-3 form if filing on magnetic media.

All employers who are required to file W-2s and 1099s electronically for Federal purposes are now required to file those returns electronically for Delaware. Include only those employees who have Delaware wages. Failure to comply will result in penalties equal to one-half the amounts specified in the Internal Revenue Code for the same requirement.

## Specific Instructions

Taxpayer ID	Enter Taxpayer ID
1st Check Box	Check the box if W-2(S) and/or 1099s are being submitted electronically.
2nd Check Box	Check this box if you are filing a change form.
Tax Period Starting	Enter Tax Period Starting date (MM-DD-YYYY)
Tax Period End	Enter Tax Period Ending date (MM-DD-YYYY)
Line 1	Enter the total amount of the Delaware wages.
Line 2	Enter the total number of W-2s and/or 1099s.

Line 3	<b>Add</b> the amount of Delaware Income Tax Withheld from the worksheet (per W-2s and 1099s), compare that amount to the amount withheld. These amounts must equal, if they do not, determine where the error occurred and make any necessary correction(s) on the worksheet.
Line 4	<b>Add</b> the amount of Delaware Income Tax Paid from the worksheet (per W-2s and 1099s), compare that amount to the amount paid. These amounts must equal, if they do not, determine where the error occurred and make any necessary correction(s) on the worksheet.
Line 5	<b>Subtract</b> Line 4 from Line 3. (5a). If Line 3 is less than Line 4, an Underpayment exists. Enter the Balance Due amount and remit the total amount due with this return. Section 537 of Title 30 of the Delaware Code provides that no credit or refund will be made to any employer if the employer was required and deducted Delaware withholding taxes from its employees. In such case, the employee must file a Delaware personal income tax return to claim the over withheld income taxes.
	(5b) - If Line 4 is greater than Line 3, then an Overpayment exist. Enter the amount and be sure to attach an explanation of how the overpayment occurred. <b>DO NOT</b> take a credit for any overpayment on your next return. An overpayment existing at the end of the calendar year cannot be carried over to the next calendar year.
Line 6	Total Remittance (Enter amount of remittance)

## Withholding Worksheet

Enter the amount of tax paid and tax withheld for each month of the year from your payroll records.