

**Delaware Form 400-V**  
**Fiduciary Form**  
**Electronic Filer Payment Voucher**  
**Instruction**

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**What is a payment voucher and why should I use it?**

A payment voucher is a statement you send with your payment when you have a balance due on your electronically filed tax return. It is like the part of other bills (utilities, credit cards, etc.) that you send back with your payment.

This payment voucher is intended for use only when you have filed your Delaware return electronically and have a balance due to the State of Delaware. By submitting a voucher with the payment, the Delaware Division of Revenue is better able to match up your payment with your previously received return.

If you have a balance due on your 2018 Form 400, please send the payment voucher with your payment. By sending it, you will help save tax dollars since we will be able to process your payment more accurately and efficiently. We strongly encourage you to use form DE-400V, but it is not required.

**How do I fill in the payment voucher?**

**Box 1.** Enter your employer identification number. Enter in box 1 the EIN shown on your return.

**Box 2.** Enter the amount of your payment.

**Box 3.** Enter the preparer's business phone number.

**Box 4.** Enter the name of the trust or estate.

**How do I make my payment?**

- Make your check or money order payable to the "Delaware Division of Revenue". Please do not send cash.
- Make sure your name and address appear on your check or money order.
- Write your EIN, daytime telephone number, and "2018 Form 400V" on your check or money order.
- Detach the payment voucher at the perforation.
- Mail your payment and payment voucher to the address below.

**Mail to:**

Delaware Division of Revenue  
P.O. Box 2044  
Wilmington, DE 19899-2044

**When is my payment due?**

Payment of fiduciary income taxes is due **on or before April 30, 2019** for all taxpayers filing on a calendar year basis or **the 30<sup>th</sup> day of the fourth month** following the close of the fiscal year.

Although extensions are sometimes granted to file income tax returns past the due date, **there is no extension of time for payment of tax.**

Please review fiduciary income tax return instructions for additional information on substantial penalties and interest for failure to pay (in whole or in part) the tax liability due by the due date.