## SECTION A - INCOME AND ADJUSTMENTS FROM FEDERAL RETURN

1. **WAGES, SALARIES, TIPS, ETC.**
2. **INTEREST**
3. **DIVIDENDS**
4. **STATE REFUNDS, CREDITS OR OFFSETS OF STATE & LOCAL INCOME TAXES**
5. **ALIMONY RECEIVED**
6. **BUSINESS INCOME OR (LOSS) (See instructions)**
   - 7a. **CAPITAL GAIN OR (LOSS)**
   - 7b. **OTHER GAINS OR (LOSSES)**
8. **IRA DISTRIBUTIONS**
9. **TAXABLE PENSIONS AND ANNUITIES**
10. **RENTS, ROYALTIES, PARTNERSHIPS, S CORPS, ESTATES, TRUSTS, ETC.**
11. **FARM INCOME OR (LOSS)**
12. **UNEMPLOYMENT COMPENSATION (INSURANCE)**
13. **TAXABLE SOCIAL SECURITY BENEFITS**
14. **OTHER INCOME (State nature and source)**
15. **TOTAL INCOME - Add Line 1 through Line 14**
16. **TOTAL FEDERAL ADJUSTMENTS (See instructions)**
17. **FEDERAL ADJUSTED GROSS INCOME FOR DELAWARE PURPOSES**

## SECTION B - ADDITIONS

18. **INTEREST RECEIVED ON OBLIGATIONS OF ANY STATE OTHER THAN DELAWARE**
19. **FIDUCIARY ADJUSTMENT, OIL DEPLETION**
20. **TOTAL - Add Line 18 to Line 19**

## SECTION C - SUBTRACTIONS

21. **Add Line 17 to Line 20**
22. **INTEREST RECEIVED ON U.S. OBLIGATIONS**
23. **PENSION/RETIREMENT EXCLUSIONS (For a definition of eligible income, see instructions)**
24. **DELAWARE STATE TAX REFUND**
25. **Fiduciary Adjustment, Work Opportunity Credit, Delaware NOL Carryforward, etc.**
27. **TOTAL Add Line 22 through Line 26**
28. **Subtract Line 27 from Line 26**
29. **EXCLUSION FOR CERTAIN PERSONS 60 AND OVER OR DISABLED (See instructions)**
30a. **COLUMN B - Subtract Line 29 from Line 28. This is your modified Delaware Source Income.**
30b. **COLUMN A - Subtract Line 29 from Line 28. This is your Delaware Adjusted Gross Income.**

### FEDERAL COLUMN A

<table>
<thead>
<tr>
<th>Line</th>
<th>Amount</th>
<th>Column B</th>
<th>DELAWARE SOURCE INCOME/LOSS COLUMN B</th>
</tr>
</thead>
<tbody>
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<td>1.</td>
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<td>30a.</td>
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<tr>
<td>30b.</td>
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<td>30b.</td>
</tr>
</tbody>
</table>

### FEDERAL ADJUSTED COMMISSION DUE WITH PAYMENT ENCLOSED (LINE 59)

MAIL COMPLETED FORM TO:
Delaware Division of Revenue
PO Box 508, Wilmington, DE 19899-0508
Make check payable to:
Delaware Division of Revenue

REFUND (LINE 60)
MAIL COMPLETED FORM TO:
Delaware Division of Revenue
PO Box 8710
Wilmington, DE 19899-8710

ALL OTHER RETURNS
MAIL COMPLETED FORM TO:
Delaware Division of Revenue
PO Box 8711
Wilmington, DE 19899-8711

Revision 2020114

Page 1
### SECTION D - DEDUCTIONS

31. **ENTER TOTAL ITEMIZED DEDUCTIONS** (If Filing Status 3, See instructions)
32. **ENTER FOREIGN TAXES PAID** (See instructions)
33. **ENTER CHARITABLE MILEAGE DEDUCTION** (See instructions)
34. **TOTAL - Add Line 31 through Line 33**
35. **ENTER FORM PIT-CRS TAX CREDIT ADJUSTMENT** (See instructions)
36. Subtract Line 35 from Line 34. Enter here and on Line 38.

### SECTION E - CALCULATIONS

37. **DELAWARE ADJUSTED GROSS INCOME - Enter amount from Line 30b here**
38. If you elect the **STANDARD DEDUCTION** check here
   a. **Filing Statuses 1, 3, & 5 enter $3250; Filing Status 2 enter $6500;**
   b. **Enter amount from Line 36.**
39. **ADDITIONAL STANDARD DEDUCTIONS** (Not Allowed with Itemized Deductions - See instructions)
   Check Box(es)- if SPOUSE was:
   - 65 or over
   - blind
   - Check box(es) - if YOU were:
   - 65 or over
   - blind
40. **TOTAL DEDUCTIONS - Add Line 38 to Line 39 and enter here**
41. **TAXABLE INCOME - Subtract Line 40 from Line 37, and compute tax on this amount**
42. **TAX LIABILITY COMPUTATION** (See instructions)
   - **PERSONAL CREDITS** Enter number of exemptions listed on Federal return X $110 =
   - **CHECK BOX(ES)**
     - SPOUSE 60 or over (if filing status 2)
   - **BALANCE DUE** - Subtract Line 41 from Line 42, and enter here.
   - **DELAWARE TAX WITHHELD** - (Attach W-2s/1099s)
   - **ESTIMATED TAX PAID & PAYMENTS WITH EXTENSIONS**
   - **S CORP PAYMENTS** (See instructions)
   - **CAPITAL GAINS TAX PAYMENTS** (Attach form REW-EST)
   - **TOTAL REFUNDABLE CREDITS - Add Line 48 through Line 52**
   - **BALANCE DUE** If Line 47 is greater than Line 52, enter 0.
   - **CONTRIBUTIONS TO SPECIAL FUNDS** (If electing a contribution, complete and attach PIT-NNS)
   - **TOTAL**
   - **AMOUNT OF LINE 55 TO BE APPLIED TO 2022 ESTIMATED TAX ACCOUNT**
   - **PAY IN FULL**
   - **ZERO DUE/TO BE REFUNDED**

### SECTION F - DIRECT DEPOSIT INFORMATION

If you would like your refund deposited directly to your checking or savings account, complete below. See instructions for details.

<table>
<thead>
<tr>
<th>ACCOUNT TYPE</th>
<th>ROUTING NUMBER</th>
<th>ACCOUNT NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td>CHECKING</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SAVINGS</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**PLEASE REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN**

Is this refund going to or through an account that is located outside of the United States?
- [YES] 
- [NO]

### PAID PREPARER INFORMATION

- **PAID PREPARER SIGNATURE**
- **DATE**
- **ADDRESS**
- **CITY**
- **STATE**
- **ZIP CODE**
- **EIN, SSN or PTIN**
- **PHONE NO.**
- **EMAIL ADDRESS**

---

Revision 20220114
## Delaware Individual Non-Resident Income Tax Return

### For Amended Returns Only

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>COLUMN B</th>
</tr>
</thead>
<tbody>
<tr>
<td>61.</td>
<td>Total Refundable Credits - From Line 53</td>
<td>$0.00</td>
</tr>
<tr>
<td>62.</td>
<td>Amount Paid on Original Return</td>
<td>$0.00</td>
</tr>
<tr>
<td>63.</td>
<td>Subtotal - Add Lines 61 and 62</td>
<td>$0.00</td>
</tr>
<tr>
<td>64.</td>
<td>Refund Received (If any, see instructions)</td>
<td>$0.00</td>
</tr>
<tr>
<td>65.</td>
<td>Estimated Tax Carryover and/or Special Funds Contributions as shown on original return</td>
<td>$0.00</td>
</tr>
<tr>
<td>66.</td>
<td>Subtract Line 64 and Line 65 from Line 63</td>
<td>$0.00</td>
</tr>
<tr>
<td>67.</td>
<td>Balance Due - If Line 47 is greater than Line 66, Subtract Line 66 from Line 47 and enter here</td>
<td>$0.00</td>
</tr>
<tr>
<td>68.</td>
<td>Overpayment - If Line 66 is greater than Line 47, Subtract Line 47 from Line 66 and enter here</td>
<td>$0.00</td>
</tr>
<tr>
<td>69.</td>
<td>Amount of Line 68 to be Applied to Your Estimated Tax Account (See Instructions)</td>
<td>$0.00</td>
</tr>
<tr>
<td>70.</td>
<td>Penalties and Interest Due</td>
<td>$0.00</td>
</tr>
<tr>
<td>71.</td>
<td>Net Balance Due - Add Line 67 and Line 69 to Line 70</td>
<td>Pay In Full</td>
</tr>
<tr>
<td>72.</td>
<td>Net Refund - Subtract Line 69 and Line 70 from Line 68</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

### Instructions

- **3. Is an amended Federal return being filed?**
  - Yes [ ]
  - No [ ]
  
  If no, please explain. If the changes pertain to the Delaware return only, list the line numbers being amended.

- **4. Has the Delaware Division of Revenue advised you your original return is being audited?**
  - Yes [ ]
  - No [ ]

- **5. Is this amended return being filed as a protective claim?**
  - Yes [ ]
  - No [ ]

A detailed explanation of all changes must be provided in this space. All supporting schedules and/or documentation must be attached.

### Net Balance Due with Payment Enclosed (Line 71)

Mail completed form to:

Delaware Division of Revenue
PO Box 508, Wilmington, DE 19899-0508

Make check payable to: Delaware Division of Revenue

### Net Refund (Line 72)

Mail completed form to:

Delaware Division of Revenue
PO Box 8710
Wilmington, DE 19899-8710

### All Other Returns

Mail completed form to:

Delaware Division of Revenue
PO Box 8711
Wilmington, DE 19899-8711

Please remember to attach appropriate supporting schedules when filing your return.