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Form Changes



- Key Changes

- ✓ Personal Income Tax(PIT) System modernization later in 2022
- ✓ All PIT tax forms have been updated with our new look and feel.
- ✓ All form names have changed
- ✓ Some line numbers as well

New Form Names	Prior Form Name	FORM DESCRIPTION	
PIT-RES	200-01 and 200-01x	Individual Resident Return	★
PIT-NON	200-02 and 200-02x	Individual Non-Resident Return	★
PIT-RSS	200-01 Sch	Individual Resident Schedule	★
PIT-RSA	PIT-RSA	Resident Schedule A - Itemized Deductions	
PIT-UND	2210	Underpayment of Estimated Taxes	
PIT-CRS	700	Credit Schedule	
PIT-CFR	209	Claim for Refund Due On Behalf of Deceased Taxpayer	
PIT-STC	329	Special Tax Computation for Lump Sum Distribution from Qualified Retirement Plan	
PIT-NNS	200-02 Sch	Individual Non-Resident Schedule	★
PIT-NSA	PIT-NSA	Non-Resident Schedule A - Itemized Deductions	
PIT-SCW	Schedule W	Schedule W Apportionment Worksheet	
PIT-BIN	800	Business Income of Non-Resident	
PIT-EXT	200-EX	Individual Extension	
PIT-EST	200-ES	Individual Estimated Voucher	
REW-EST	5403	Real Estate Tax Return	★

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Form Changes (cont.)



- THE PIT-RES will no longer start on Page 2.
 - ✓ Page 1 will now be the starting point
 - ✓ Note Line number changes
 - ✓ Amended Return Checkbox
- 2210 (now PIT-UND) checkbox moved
- Additional Line 37 added to separate Business refundable credits from S Corp Line

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Form Changes (cont.)



- THE PIT-NON will no longer start on Page 2.
 - ✓ Taxpayer name First Name, Last name
 - ✓ Page 2 is now page one
- No line number changes
- Additional line 51 added to separate business refundable credits from the S Corp line

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Form Changes (cont.)



- Amended will now be filed utilizing the PIT-RES and PIT-NON form
 - ✓ Page 3 was added to PIT-RES and PIT-NON to accommodate for the amended form
 - ✓ Amended returns will still **NOT** be able to be electronically filed at this time

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Form Changes (cont.)



- DE schedules have been updated to accommodate legislative changes
 - ✓ Sch II- EITC has been updated to allow for refundable or non-refundable option

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Form Changes (cont.)

FIDUCIARY RETURN (FORM 400)

- ✓ Update to Line 19c for amounts of overpayment requested as a Carryover to following year
- ✓ When there is an overpayment, you should have that amount on line 19a, then select whether you want a refund on line 19b or a Carryover on line 19c. There should never be amounts on all 3 lines unless you are splitting the overpayment and requesting partial refund and partial carryover.



DELAWARE FORM 400 Tax Year **2021** Page 1
DELAWARE FIDUCIARY INCOME TAX RETURN
 FROM YEAR To
 CHECK APPLICABLE BOX: INITIAL RETURN AMENDED RETURN
 NAME OF TRUST OR ESTATE EMPLOYER IDENTIFICATION NUMBER FILING STATUS (CHECK ONE):
 TRUST NUMBER RESIDENT ESTATE
 NAME AND TITLE OF FIDUCIARY NON-RESIDENT ESTATE
 ADDRESS OF FIDUCIARY (NUMBER AND STREET) RESIDENT TRUST
 CITY STATE ZIP CODE NON-RESIDENT TRUST
 NOTE: YOU MUST ATTACH A COPY OF YOUR FEDERAL RETURN (FORM 1041) AND SUPPORTING SCHEDULES TO THIS RETURN
 1. FEDERAL TAXABLE INCOME OF FIDUCIARY (FORM 1041, LINE 23) 1.
 2. INCOME OF ELECTING SMALL BUSINESS TRUSTS 2.
 3. NET ADJUSTMENTS OF ELECTING SMALL BUSINESS TRUSTS (ATTACH SEPARATE SCHEDULE A) 3.
 4. COMBINE LINES 1, 2 AND 3 4.
 5. FIDUCIARY'S SHARE OF DELAWARE MODIFICATIONS (FROM SCHEDULE B, COLUMN B, LINE 1) 5.
 6. INCOME ACCUMULATED FOR NON-RESIDENT BENEFICIARIES (SCHEDULE C) 6.
 7. DELAWARE TAXABLE INCOME (LINE 4 PLUS/MINUS LINE 5 & 6) 7.
 8. DELAWARE TAX (COMPLETE FROM TAX RATE SCHEDULE, PAGE 2) 8.
 9. TAX ON LUMP SUM DISTRIBUTIONS (FORM INT-810 MUST BE ATTACHED) 9.
 10. TOTAL TAX (ADD LINES 8 AND 9) ENTER HERE 10.
 11. NON-REFUNDABLE CREDITS 11.
 12. DELAWARE (SUBTRACT LINE 11 FROM LINE 10) (CANNOT BE LESS THAN ZERO) 12.
 13. ESTIMATED TAX PAID AND PAYMENTS WITH EXTENSIONS 13.
 14. OTHER PAYMENTS (SEE LINE 18A) (ESTIMATED TAXES ON THIS LINE) 14.
 15. TOTAL CREDITS (ADD LINES 13 AND 14) 15.
 16. PREVIOUS REFUND 16.
 17. NET REFUNDABLE CREDITS (SUBTRACT LINE 16 FROM LINE 15) 17.
 18. IF LINE 17 IS MORE THAN LINE 12, SUBTRACT LINE 17 FROM LINE 12 18.
 19(a) IF LINE 17 IS MORE THAN LINE 12, SUBTRACT LINE 12 FROM LINE 17 (Total Overpayment) PAY IN FULL 19(a).
 19(b) ENTER ON LINE 19(b) THE AMOUNT OF OVERPAYMENT TO BE REFUNDED TO YOU 19(b).
 19(c) ENTER ON LINE 19(c) THE AMOUNT OF OVERPAYMENT TO BE APPLIED AS A CARRYOVER TO TAX YEAR 2022 19(c).
 UNDER PENALTY OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS RETURN, INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, THIS RETURN IS TRUE, CORRECT, AND COMPLETE, IF PREPARED BY A PERSON OTHER THAN FIDUCIARY, THIS DECLARATION IS BASED ON ALL INFORMATION OF WHICH I HAVE HAD ANY KNOWLEDGE.

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FRAUD & IDENTITY THEFT

FRAUDULENT RETURNS FILED WITH THE STATE OF DELAWARE

If you believe that you or your clients are a victim of a tax related identity theft and/or a fraudulent State of Delaware or federal tax return was filed using your social security number, please contact the following organizations:

- The Delaware Division of Revenue at 1-800-292-7826 or directly at 302-856-5358 to speak with a fraud auditor. Our business hours are Monday through Friday from 8:00 am until 4:30 pm.
- The IRS Identity Theft Department at 1-800-829-8374 or visit their website at [irs.gov](https://www.irs.gov)
- Contact and place a "fraud alert" on your credit records with the three major credits bureaus:
 - Equifax (800) 525-6285
 - Experian (888) 397-3742
 - TransUnion (800) 680-7289

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Form 5403



REAL ESTATE TAX RETURN DECLARATION OF ESTIMATED INCOME TAX

Common questions:

- Question 4
 - ✓ More than one transferor / seller, use separate forms
 - ✓ If transferor/seller are spouse enter the primary taxpayer name and social security number

- Question 5
 - ✓ If checking a box on question 5. No need to complete any other sections and no payment is due at closing.

- Question 6
 - ✓ Please refer to IRS.GOV
 - Publication 523 – Selling your home

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Public Service



Key tips when interacting with Public Service:

- Federal Identification # or Social Security #
- Brief summary of issue
- Copy of correspondence received, if applicable
- Document Locator Number (DLN #)
- Contact name of a previous DOR representative, if applicable
- Main Contact # 302-577-8200
- Use the Email as well
 - <https://revenue.delaware.gov/contact-information/>

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