



# DELAWARE

## Individual Income Tax Return

### NON-Resident

# 2022

Revised 11/30/22



#### FOR THE FASTEST DELAWARE REFUND, SUBMIT YOUR RETURN ELECTRONICALLY

Advantages of electronic submission:

- If we do not need additional information, you may receive your refund in as little as 5 days.
- Direct deposit into checking or savings account, if to a U.S. bank account.
- Convenient, fast, easy and electronic receipt verification.

For more information regarding electronic and online filing options, visit [revenue.delaware.gov](https://revenue.delaware.gov).



**NOTE:** The average refund time for paper returns and returns that require supporting documentation is 8 weeks.



Complete your  
federal tax return  
before preparing  
your state return!

#### This booklet contains your 2022 State of Delaware individual income tax forms and instructions. Please note the following:

- For details regarding organizations to which you may make a contribution, please see the last page of this booklet.
- If you itemize your deductions for Delaware purposes, you are now required to complete and attach the Delaware Schedule A.
- The Delaware Division of Revenue accepts online payments for personal income tax (estimated, final, extensions and balances due), gross receipts, withholding and licensing. Revenue accepts American Express, Discover, MasterCard and VISA for credit payments up to \$10,000. We also accept direct debit payments (without dollar limitation) from a checking or savings account. Funds cannot come from an account outside the United States.

**Refund Inquiry:** You can check the status of your refund by visiting [tax.delaware.gov](https://tax.delaware.gov). Select "Check the Status of Your Refund." You will need your SSN and the requested 'Net Refund' amount to complete your inquiry.

**Reminder:** You will receive a 1099G from the State if last year you a) itemized deductions on your federal return and b) received a Delaware refund, requested a carryover, contributed to one of the Special Funds OR had your refund intercepted.

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# Form PIT-NON

## RESIDENT INDIVIDUAL INCOME TAX RETURN

## GENERAL INSTRUCTIONS

### Who Must File

1. Non-Residents – File a tax return if you have any gross income during the tax year from sources in Delaware. If your spouse files a married filing separate return and you had no Delaware source income, you do NOT need to file a Delaware return.
2. Part-Year Residents – must file a Delaware tax return if:
  - While a resident of Delaware, you had income from any sources, or
  - As a non-resident of Delaware, you had income from a Delaware source.

Part-Year Residents may elect to file either a resident or non-resident return. You may wish to prepare both a resident and non-resident return. File only the return which is more advantageous for you.

**Part-year residents electing to file a resident return** – This option may be advantageous if, during the period of non-residency, you had no income from sources in other states and/or your only income was from Delaware. Please refer to the instructions for Form PIT-RES to review this option.

**Part-year residents electing to file a non-resident return** – This option may be advantageous if, during the period of non-residency, you had any income from other states or sources outside of Delaware.

**NOTE: Volunteer Firefighter, Child Care and Earned Income Tax Credits cannot be taken on the non-resident return (Form PIT-NON).**

**NOTE: Individuals who have been residents of Delaware for the entire year may not use the non-resident Form PIT-NON. You must file on Form PIT-RES.**

3. Erroneous Delaware Withholding – If you did not live or work in the State at any time during the taxable year, non-resident employees may file a non-resident return to receive a refund of erroneously withheld Delaware income taxes. You must attach to your Delaware return certification from your employer that:
  - a. You did not work in Delaware during any part of the taxable year;
  - b. Your employer erroneously withheld Delaware income taxes; and
  - c. Your employer has not and will not file a Claim for Refund of such erroneous withholdings.

### What Form to File

	PIT-RES	PIT-NON
Full-year residents	✓	
Part-year residents	✓	✓
Non-residents		✓

### Who is a Resident

A resident is an individual who either:

- Is domiciled in this State for any part of the taxable year; or
- Maintains a place of abode in this State and spends more than 183 days of the taxable year in this State.

A domicile is the place an individual intends to be his permanent home; a place to which he intends to return whenever he may be absent. An individual can have only one domicile. A domicile, once established, continues until the individual moves to a new location and exhibits a bona fide intention of making it his or her permanent home.

**Full-Time Students** with a legal residence in another state remain legal residents of that state unless they exhibit intentions to make Delaware their permanent residence.

**NOTE: Foreign Travelers\*** – If you were out of the United States for at least 495 days in the last 18 consecutive months and (at the same time) you did not maintain a permanent place of abode in this State at which you, your spouse, your children, or your parents were present for more than 45 days, you are not considered a resident of this State.

*\*The above NOTE does not apply to members of the Armed Forces, employees of the United States, its agencies, or instrumentalities.*

### Minors - Disabled - Deceased Taxpayers

If an individual is unable to file a return because he is a minor or is disabled, the return shall be filed by his authorized agent, guardian, fiduciary, or the person charged with the care of the person or property of such individual. See the federal Form 1040 instructions for those authorized to sign. If an individual is deceased, his final return shall be filed by his executor, administrator, or other person responsible for the property of the decedent.

### Steps for Preparing Your Return

#### Step 1

Complete your federal income tax return and any other state return(s). They will be used in preparing your Delaware return.

#### Step 2

Fill in your name, address and filing status.

#### Step 3

Using the line-by-line instructions, begin by completing all lines relevant to your return on the front of the form and complete each section in order.

#### Step 4

When you are finished, attach the appropriate documents to your Delaware return. See "What Documents to Attach" on this page.

#### Step 5

Sign, date, enter your phone number, and send Form PIT-NON along with all required attachments to the applicable address listed below. If the return is prepared by a paid preparer, the paid preparer must also sign the return.

If <b>Enclosing Payment w/ Balance Due</b> (from Line 59):	State of Delaware, Division of Revenue, P.O. Box 508, Wilmington, DE 19899-508
If <b>Refund Due</b> (on Line 60):	State of Delaware, Division of Revenue, P.O. Box 8710, Wilmington, DE 19899-8710
<b>Zero Due</b> returns or <b>returns without payment:</b>	State of Delaware, Division of Revenue, P.O. Box 8711, Wilmington, DE 19899-8711

### NOTES:

- The return is not complete unless it is signed and dated.
- If filing a joint return or a married combined separate return, both spouses must sign the return.
- In order to aid in timely processing of your return, please include a telephone number where you can be reached during normal working hours.
- Each preparer is responsible for including all relevant items about which he/she has information.
- **Separate filers MUST submit their returns in separate envelopes. Please DO NOT include duplicate copies of a spouse's return.**

### What Documents to Attach

Attach the following documents to your Delaware return:

1. DE Schedule I, III, IV, and V (Form PIT-NNS), if completed.
2. W-2 Form(s) issued by your employer and all 1099-R forms to receive credit for Delaware tax withheld.
3. A copy of page 1 and page 2 of your Federal Form 1040 and supporting 1040 schedules (1,2,3,4, etc.).
4. A copy of all federal schedules you are required to file with your federal return (for example, Schedule C, D, E, F, etc.).
5. Delaware Schedule A (Form PIT-NSA), if itemizing deductions.
6. A signed copy of other state's income tax return(s) if you claim a credit for taxes paid to another state. Do NOT use the amount from your W-2 form(s).
7. A copy of Form 1100 S, Schedule A1, if you take a credit for taxes paid

by an S corporation.

8. A copy of Form PIT-UND, pages 1 and 2, if you completed Part 3 of the Form PIT-UND or if the calculated estimated tax penalty is greater than zero.
9. A copy of Form PIT-CRS, Delaware Income Tax Credit Schedule and Form 1801AC and/or Form 2001AC, if applicable. See Page "Form PIT-CRS Credits" on page 9 for a description of the Form PIT-CRS credits.
10. A copy of Delaware Schedule W Apportionment Worksheet, if applicable. You must include pages 1 and 2.
11. A copy of Form REW-EST, Real Estate Tax Return, if you declared and paid estimated taxes on the sale of real estate owned in Delaware.

**NOTE: Failure to attach the above required documentation may delay the processing of your return.**

## When to File

Individual income tax returns are due on or before May 1, 2023, for all taxpayers filing on a calendar year basis. All others must file by the last day of the fourth month following the close of their taxable year.

## Extension of Time to File a Return

### ⚠ CAUTION: THERE IS NO EXTENSION OF TIME FOR PAYMENT OF TAX

An extension of time to file your tax return is granted when the Application for Automatic Extension (Form PIT-EXT) is filed prior to the due date of your return. Interest accrues on any unpaid tax at a rate of ½% per month, or fraction of a month, from the return's original due date until paid.

To extend your due date for submitting your completed income tax return (from May 1, 2023 to October 16, 2023) submit the following to the Division of Revenue no later than May 1, 2023:

1. The completed copy of Form PIT-EXT; and
2. Your payment of any balance of tax liability estimated to be due for tax year 2022.

The application for an automatic extension, Form PIT-EXT, may be filed on-line at our website at [revenue.delaware.gov](https://revenue.delaware.gov). If you owe tax with your extension for 2022 and file on-line, you may use a direct debit from your checking or savings account or pay by credit card. If you are paying by direct debit you may specify a later payment date, up to the due date. Payments by direct debit must not come from an account outside the U.S. and may be made in any amount without dollar limitation. Payments up to \$10,000 can be made by credit card. If you choose not to file online, a blank copy of Form PIT-EXT is available from the Division of Revenue or from our website.

Blanket requests for extensions will not be granted. YOU MUST submit a separate extension request for each return.

## Persons 60 or Over Checklist

If you were 60 years of age or older on 12/31, please review the following items before filing your return:		
	You are entitled to an additional personal credit of \$110.	Line 43a, Page 9
	You may be eligible for the pension exclusion.	Line 23, Page 6
	Social Security and Railroad retirement benefits are excluded from Delaware taxable income.	Line 26a, Page 7
	You may be eligible for an exclusion if your earned income was less than \$2,500.	Line 29, Page 7
	If you were 65 years of age or older on 12/31, you are eligible for an additional standard deduction of \$2,500, if you did not itemize.	Line 39, Page 8

## Amended Returns

If any changes made to your federal return affect your state income tax liability, you are required to report the change to the Delaware Division of Revenue within ninety (90) days after the final determination of such a change and indicate your agreement with the determination or the grounds of your disagreement.

Use Form PIT-NON to change an income tax return you have already filed, and attach a copy of any federal adjustments.

## Members of Armed Forces

While you are stationed in Delaware:

- Your military pay is subject to Delaware state income tax only if **Delaware is your state of legal residence.**
- Other income earned in Delaware, (that is, income other than military salary), is subject to income tax in Delaware AND in your state of legal residence, if it is other than Delaware.

**NOTE TO NON-RESIDENT U.S. MILITARY PERSONNEL STATIONED IN DELAWARE:**

If you have other income from Delaware sources and file a Delaware Form PIT-NON, you can exclude on Line 16, Column A of the Delaware Non-Resident Income Tax Return the amount of your military compensation in accordance with the Service Members Civil Relief Act.

All non-resident military members **MUST** include all income (even military) in Column A, Line 1 to Line 14, and subtract their military income in Column A, Line 16. Column B is reserved for Delaware Source Income only. Please see the example below and on Page 6 for further instructions.

You do NOT need to file a Delaware return if:

- a. You are receiving only military active duty income, AND
- b. You are a legal resident of another state.

Members of the Armed Forces			
Are you a Legal Resident of Delaware?	Delaware Filing Required		
	Military Active Duty Income	Other Income Earned in DE	Other Income Earned in Other States
Yes	Yes*	Yes*	Yes*
No	No	Yes*	No
*Whether you are stationed in Delaware or not.			

**Your state of legal residence** is the same as it was when you entered the Armed Forces unless you voluntarily changed it while in the Armed Forces. For example, if you were a legal resident of Delaware when you entered the Armed Forces, you remain a legal resident of Delaware for Delaware state income tax purposes unless you voluntarily abandoned your Delaware residency and established a new legal domicile in another state.

If you change your legal residence, you are a part-year resident of both states in the year you change. A change in legal residence is documented by filing DD Form 2058 and DD Form 2058-1 with your military personnel office.

**The following examples illustrate this:**

1. Airman John Green, who is a legal resident of Delaware (domiciled in Delaware), was ordered to duty in, and moved his family to, New Jersey. The family has no income other than Green's military pay. Airman Green will file a federal and Delaware Resident tax return only. A New Jersey state tax return is not required.
2. Sergeant Paul Smith, whose domicile is Ohio, to which he is liable for income taxes, has been on active duty in Delaware for 12 months. Sergeant Smith is single and has non-military income from Delaware. Sergeant Smith will file as a non-resident of Delaware (using Form PIT-NON), reporting all his income in Column A. He will also deduct his military compensation from his Delaware Non-Resident Return as a federal adjustment to gross income (Column A, Line 16). Sergeant Smith will report his non-military income from Delaware in Column B. He should contact Ohio for his filing requirements for Ohio.

## Military Spouses

**All income of a non-military spouse** is taxed in the state of their legal residence.

1. Airman Dan Brown and his spouse are legal residents of Delaware (domiciled in Delaware). Airman Brown was ordered to duty in, and moved with his spouse to, New Jersey. Besides Airman Brown's military pay, his spouse has New Jersey source wages. Airman Brown and his spouse will file both a federal and Delaware Resident tax return reporting both military and nonmilitary income. A New Jersey state tax return is not required.
2. Sergeant Michael Jones, whose domicile is not Delaware, has been on active duty in Delaware for 12 months. Sergeant Jones is married and his spouse has non-military income from Delaware. If Sergeant Jones' spouse maintains a legal residence in a state other than Delaware, a Delaware state tax return will not be required. Sergeant Jones and his spouse should contact their state of legal residence for their filing requirements.

A military spouse claiming an exemption from Delaware's income Tax withholding requirements must complete an Annual Withholding Tax Exemption Certification Form, Form W-4DE, and provide it to their employer. This form is also available on our website at [revenue.delaware.gov](https://revenue.delaware.gov). A military spouse claiming an exemption must meet the conditions set forth under the Service Members Civil Relief Act, as amended by the Military Spouses Residency Relief Act.

## Requirement to File Estimated Taxes

Every person who is either a resident of Delaware or has income from Delaware sources may be required to file quarterly Declarations of Estimated Tax (Form PIT-EST) with the Delaware Division of Revenue, **if the Delaware tax liability less payments and credits can reasonably be expected to exceed \$800**. (See worksheet below).

You may be required to make estimated payments, if you receive a lump sum distribution or a large bonus at the end of the year.

Also, you may be required to make estimated payments if while you are a Delaware resident:

- Your employer does not withhold Delaware tax; or
- You work in another state whose tax withholding rate is lower than that of Delaware.

If you did not file estimated taxes for 2022 and need estimated tax coupons, you may find them on our website at [de.gov/estimated](https://de.gov/estimated), call the forms voice mailbox at (302) 577-8588 to order them, or call toll free 1-800-292-7826 (Delaware only).

**Estimated tax payments may be made online at [revenue.delaware.gov](https://revenue.delaware.gov) by direct debit from your checking or savings account or by credit card.** If you are paying by direct debit you may specify a later payment date, up to the due date. Payments up to \$10,000 can be made by credit card. If you want to pay by check, you must use the paper Form PIT-EST available on our tax portal at [tax.delaware.gov](https://tax.delaware.gov). To estimate your tax liability prior to receiving the booklet, complete a 2022 return using estimated income and deduction amounts for 2023.

### Who Must File Estimated Taxes for 2023

To determine if you must pay estimated income tax payments complete the following:

1. Enter the amount of your total estimated tax liability for 2023 (See the tax table or tax rate schedule). \_\_\_\_\_ 1
2. Enter the amount of your estimated Delaware withholding taxes and other credits for 2023. \_\_\_\_\_ 2
3. Enter the balance due (Line 1 minus Line 2). \_\_\_\_\_ 3
4. You DO NOT have to file estimated taxes if:
  - Line 3 is less than \$800, or
  - Line 2 is at least 90% of Line 1, or
  - Line 2 is at least equal to 100% of your total tax liability for 2022 If your 2022 Delaware AGI exceeded \$150,000, or if you are filing status 3 and your 2022 Delaware AGI exceeded \$75,000, line 2 must at least equal 110% of your 2022 tax liability.

## When to Make Your Estimated Tax Payment

For estimated tax purposes, the year is divided into four payment periods. Each period has a specific payment due date:

For the Period:	The payment due date is:
1/1/23 through 3/31/23	May 1, 2023
4/1/23 through 5/31/23	June 15, 2023
6/1/23 through 8/31/23	September 15, 2023
9/1/23 through 12/31/23	January 16, 2024

For more information concerning estimated taxes or payment voucher and worksheet, visit [de.gov/estimated](https://de.gov/estimated), or call (302) 577-8200.

## Estimated Tax Penalty

You may owe this penalty if the amount you owe (Line 54) is more than 10% of the tax shown on your return (Line 47, Balance).

## Exceptions to the Penalty

You will not owe the penalty if your 2022 tax return was for a period of 12 full months AND EITHER of the following applies:

1. You had no tax liability for 2021, or
2. The total of Line 46 (Total Non-Refundable Credits) and Line 53 (Total Refundable Credits) on your 2022 return equals at least 100% of the tax liability shown on your 2021 return and estimated tax payments for 2022 were made on time. Use 110% of your 2021 tax liability if your 2021 Delaware adjusted gross income exceeded \$150,000, or if you are filing status 3 and your 2021 Delaware adjusted gross income exceeded \$75,000.
3. For Special Rules regarding Farmers and Fishermen and for waivers of the penalty please see the separate Instructions for Form PIT-EST and/or Form PIT-UND.

## Penalties and Interest

### 1. Interest – Underpayment or late payment

The Delaware Code provides that interest on any underpayment or late payment of income taxes due shall accrue at the rate of ½% per month, from the date prescribed for payments to the date paid.

### 2. Penalty – Late-filing of balance due return

The law imposes substantial penalties for failure to file a timely return. Late-filed returns with a balance due are subject to a penalty of 5% per month of the balance due.

### 3. Penalty – Negligence/fraud/substantial understatement

The law also provides severe penalties for filing a false or fraudulent return, or for a false certification. The mere fact that the figures you report on your Delaware return are taken from your Federal return will not relieve you from the imposition of penalties for negligence or for filing a false or fraudulent return.

### 4. Penalty – Failure to pay

The law provides a penalty of 1% per month (not to exceed 25%) of the net tax liabilities for failure to pay the tax liability due on a timely filed or late-filed return. This penalty is in addition to the interest charged for late payment.

### 5. Penalty – Failure to File/Pay Estimated Taxes

The law provides a penalty of 1½% per month of the computed tax payment for failure to file/pay estimated taxes due. This penalty is in addition to those penalties and interest listed above. The penalty is also assessed if an estimated payment is filed late.

## Federal Privacy Act Information

Taxpayer IDs must be included on your income tax return. The mandatory disclosure of your Taxpayer ID is authorized by Section 306, Title 30 of the Delaware Code. Such numbers are used primarily to administer and enforce all tax laws, both civil and criminal, for which the Division of Revenue has statutory responsibility.

## Rounding Off Dollars

Dollar amounts on your return must be rounded off to the nearest whole dollar. This means that amounts from 50 to 99 cents are increased to the next dollar. For example, \$1.50 becomes \$2.00 and \$1.49 becomes \$1.00.



# PIT-NON

## Detailed Instructions

### Column A – Federal

This column should reflect the entries you have made on the appropriate lines of your federal return as if you were a full-year resident of Delaware. List all items of income, adjustment, and modification regardless of the state from which the items were derived. If Filing Status 3, use only your income.

Column A, Line 1 through Line 17, must match each line of Federal Form 1040 and 1040 schedules for all filing statuses except Filing Status 3. Exception: Non-resident U.S. military personnel who exclude military compensation in Column A, Line 16.

### Column B – Delaware Source Income and/or Loss

List all amounts of income, gain, loss, or adjustment from Delaware sources. Part-year residents must also include all income from any source during the time of Delaware residency. Part-year residents must first allocate their income by date. Ex: a taxpayer lived in Delaware from 8/1/22 through 12/31/22. If he sold stock on 4/1/22, when he did not live in Delaware, then the gain/loss would not be reported in Column B. If he sold stock on 9/1/22, while he lived in Delaware, then he must report that gain/loss in Column B. If income was earned evenly throughout the year, then allocate the income based on the percentage of time of residency in Delaware. Example: Interest income for the year was \$120. If the taxpayer lived in Delaware from 8/1/22 to 12/31/22 then  $5/12 (\$120 \times 5/12 = \$50)$  of the income would be allocated to Column B.

## Determining Delaware Income

### Line-by-Line Instructions

Next, complete the front of the form beginning with Line 1. Instructions below.

### PIT-UND Indicator

Check the “Form PIT-UND Attached” box and attach a copy of Form PIT-UND.

## Section A - Income and Adjustments from Federal Return

#### Line 1 Wages, Salaries, Tips, etc.

Enter in Column B wages, salaries, tips or other compensation you received as an employee reported as Delaware income on your W-2. Part-year residents should include the total of (a) the amount earned while working in Delaware and (b) the amount earned while a Delaware resident. **If, in connection with your Delaware employment, you are required to render services outside Delaware, such income may be excluded, but you must complete Form PIT-SCW and attach it to your return. Copies of this form are available from the Division of Revenue and on our website. Do not submit computer worksheets or handwritten calendars in lieu of Form PIT-SCW.**

NOTE: Working from home does not qualify for an exclusion on Form PIT-SCW. See the Form PIT-SCW instructions for further detail. Severance Pay Note: Non-residents receiving severance pay should see Form PIT-SCW – Apportionment worksheet for instructions.

#### Line 2-3 Interest and Dividend Income

Generally, interest, dividend income and interest from other States’ obligations are taxable by Delaware only for that period in which you were a resident of Delaware. Interest connected with a trade or business located in Delaware should be included in Column B regardless of state of residency.

#### Line 4 State Refunds, Credits or Offsets Of State And Local Income Taxes

Enter the amount of your Delaware taxable refund in Column B.

#### Line 5 Alimony Received

Alimony received is taxable to Delaware only for the period in which you were Delaware resident. Enter this amount in Column B.

#### Line 6 Business Income or (Loss)

Enter in Column B the income or loss incurred from **businesses located within Delaware and the business income or loss for the period you were a resident of Delaware. Business income or loss, regardless of source, earned while a resident of Delaware must also be included in Column B.**

#### NOTE: Line 6 - Business Income (or Loss)

If you have business income or loss from sources within Delaware and at least one other state, you must either (1) attribute all positive income to Delaware; or (2) determine Delaware source income or loss on Form PIT-BIN, available from the Division of Revenue or our website.

#### Line 7a&7b Capital Gains or (Losses)/Other Gains or (Losses)

Gains or losses from the sale of real property (such as land or buildings) located in Delaware must be reported in Column B. Gains or losses from property other than real property (such as stocks or bonds) sold **while a resident of Delaware** must also be included in Column B.

#### Line 8 IRA Distributions

Enter in Column B, Taxable IRA distributions received while a resident of Delaware.

#### Line 9 Taxable Pensions and Annuities

Enter in Column B, taxable pensions and annuities received while a resident of Delaware.

#### Line 10 Rents, Royalties, Partnerships, S Corps, Estates, Trust, etc.

Enter in Column B, the income or loss from property located in Delaware and/or from doing business in Delaware. Part-year residents must also include amounts of income or loss incurred while a resident of Delaware.

#### Line 11 Farm Income or (loss)

Enter in Column B the income or loss incurred from a farm located within Delaware. Part-year residents must also include amounts of income or loss incurred while a Delaware resident.

#### Line 12 Unemployment Compensation (Insurance)

Part-year residents report in Column B their portion of unemployment compensation received while a resident of Delaware, as well as any unemployment paid by the State of Delaware while a non-resident. If you are a full-year non-resident, unemployment compensation paid by the State of Delaware Department of Labor should be included in Column B as Delaware-source income.

#### Line 13 Taxable Social Security Benefits

Enter in Column B, taxable Social Security benefits received while a resident of Delaware.

#### Line 14 Other Income

Enter in Column B any other income for which there is no line provided on the return. Other income includes prizes, awards, gambling winnings, etc. **earned while a resident of Delaware or from sources within Delaware.**

#### Line 16 Adjustments to Income

In Column A, enter the total amount of the adjustment for your Federal Form 1040.

In Column B, enter the amount of federal adjustments allowable as Delaware source adjustments, which **MUST** be related to Delaware source income.

### Non-Resident U.S. Military Personnel Stationed in Delaware

In accordance with the Service Members Civil Relief Act, the amount of military compensation earned by non-resident service members, regardless of filing status, should be included on Line 16 of their Delaware Non-Resident Income Tax Return as a subtraction from federal adjusted gross income. (Column A only.) DO NOT include your military compensation on Line 16, Column B.

### EXCEPTION

#### Alimony Payments – Delaware Source Share of Federal Adjustments

The portion of federal adjustment for payment of alimony is limited by the proration of Total Delaware Source Income to Total Federal Income. To determine the proration decimal of your Delaware source income to your federal income, divide the amount from Line 15, Column B by the amount from Line 15, Column A. Carry out the computation to four decimal places, rounding off to the fourth position. Then, enter the amount of Total federal Adjustments for alimony and multiply by the proration decimal.

Line 15, Col. 2      =      

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Line 15, Col. 1      =      

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The proration decimal may not exceed 1.0000 or be less than zero.

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Total Federal Adjustment for Alimony      Proration Decimal      Delaware Source Adjustment

The result is the amount of allowable Delaware source adjustment for alimony. Add this amount to the total of any other Delaware sourced adjustments (other than alimony) taken on your federal return and enter the total on Line 16, Column B.

### Line 17 Subtract Line 16 from Line 15

**NOTE:** The ratio used in reporting income on Lines 1 through 14 is used in determining the ratio of modifications for Lines 18 through 26. For example, a full-year non- resident would enter interest income on Line 2, Column A as shown on the federal return, but no interest income would be included as Delaware source income (Column B). If a portion of this interest income is from US Obligations, that portion would be entered on Line 22, Column A only.

Since no interest income was reported on Line 2, Column B as Delaware source income, no portion of the deduction would be considered from Delaware sources and, therefore, cannot be included on Line 22, Column B.

## Section B - Additions

### Line 18 Interest on State and Local Obligations other than Delaware

Interest you received from any obligations of States other than Delaware or their political subdivisions, while you were a resident of Delaware is taxable and must be added on Line 18. Examples of interest that is taxable:

- Interest received on Pennsylvania Turnpike Bonds.
- Mutual fund dividends not included in Line 15 that are attributable to interest on state or local obligations (minus those attributable to the State of Delaware and its authorities and political subdivisions- provided the mutual fund reports that amount to you in writing).

### Line 19 Fiduciary Adjustments, Oil Percentage Depletion

#### Fiduciary Adjustments

Net additions from fiduciary adjustments arising out of income received from an estate or trust as shown on Federal Form K-1, Beneficiary's Share of Federal Income and Deductions, should be included on Line 19.

#### Oil Percentage Depletion

The law provides for the disallowance of any percentage depletion deduction allowable under federal law, to the extent it is in excess of cost depletion. Add the excess to the amount of fiduciary adjustments and enter the total on Line 19.

## Section C - Subtractions

### Line 22 U.S. Obligations

All interest received on obligations of the United States and included on your federal tax return is exempt from Delaware tax and should be entered on Line 22. Failure to identify the payer on Federal Schedule B will result in the disallowance of the deduction. All interest received on obligations for which the United States is NOT the primary obligor or which are NOT guaranteed by the full faith and credit of the United States is not exempt from tax and may not be entered on Line 22 (Examples are shown in the Line 22 table below).

LINE 22 EXAMPLES. INTEREST RECEIVED ON U.S. OBLIGATIONS	
Examples of INTEREST THAT IS EXEMPT	Examples of INTEREST THAT IS NOT EXEMPT
U.S. Treasury Bill, Bonds (Series E, F, G, H), Certificates, Notes	Federal National Mortgage Association (Fannie Mae)
Export Import Bank	Federal Home Loan Mortgage Corp.
Federal Deposit Insurance Corp.	Government National Mortgage Association (Ginnie Mae)
Federal Farm Credit Bank	
Federal Intermediate Credit Banks	International Bank of Reconstruction and Development
Federal Land Banks	
Tennessee Valley Authority	Student Loan Marketing Association (Sallie Maes)
Mutual Fund Dividends (Dollar amount or percentage directly attributed to a U.S. obligation, provided the Mutual Fund reports that amount to you.)	

### Line 23 Pension Exclusion

Amounts received as pensions from employers (including pension of a deceased taxpayer) may qualify for an exclusion from Delaware taxable income, subject to the limitations described below.

Eligible Retirement Income Delaware tax law authorizes an exclusion of up to \$12,500 from pension and eligible retirement income for each individual age 60 or older.

An early distribution from an IRA or pension fund due to emergency reasons or due to separation from employment does not qualify for the pension exclusion. If the Distribution Code(s) listed in Box 7 of your 1099-R(s) is a 1 (one), then that amount DOES NOT qualify for the pension exclusion. Also, if you were assessed an early withdrawal penalty on Line 8 of the Federal 1040, Schedule 2, then that amount DOES NOT qualify for the pension exclusion.



**NOTE:** Each taxpayer may receive ONLY ONE exclusion, even if he or she is receiving more than one pension or other retirement distribution. A husband and wife who each receive pensions are entitled to one exclusion each.

IF YOU WERE UNDER 60 on December 31, 2022, and retired from the United States military and received pension income during the year, your exclusion equals \$12,500 or the amount of your pension, whichever is less.

IF YOU WERE UNDER 60 on December 31, 2022, and you receive non-military pension, your exclusion equals \$2,000 or the amount of your pension, whichever is less.

**IF YOU WERE 60 OR OVER** on December 31, 2022, your exclusion is determined as follows:

1. Amount of pension .....	\$	
2. Amount of "eligible retirement income" (See definition below) .....	\$	
3. Total (add lines 1 and 2) .....	\$	
4. Enter Line 3 or \$12,500, whichever is less here and on Line 23 .....	\$	

**Eligible retirement income** includes dividends, capital gains net of capital losses, interest, net rental income from real property and qualified retirement plans (IRC Sec. 4974), such as IRA, 401(k), Keogh plans, and government deferred compensation plans (IRC Sec. 457).

Disability pension income paid by your employer is reported as wages on the federal return until you reach the minimum retirement age. Minimum retirement age is generally the age at which you can first receive a pension or annuity if you are not disabled. Therefore, disability pension income does not qualify for the pension exclusion.

**Pension Exclusion Example:** The primary taxpayer received \$10,000 in pension income. The secondary taxpayer received no pension income. The taxpayers had joint bank accounts and mutual fund accounts. They earned \$5,000 in interest from the bank, \$1,000 in dividends and \$3,000 in capital gains. Income from the joint accounts would be split equally between the two taxpayers. Both taxpayers are over 60 years old. The primary taxpayer's exclusion is \$12,500 (10,000 + 2,500 + 500 + 1,500 = \$14,500). The maximum exclusion for the primary taxpayer is \$12,500. The secondary taxpayer cannot include in the pension exclusion calculation the amount by which the primary taxpayer exceeded the \$12,500 maximum exclusion. The pension exclusion for the secondary taxpayer is \$4,500 (2,500 + 500 + 1,500). If filing a joint return, the combined exclusion for the primary and secondary taxpayer is \$17,000.

If you are allowed a pension exclusion for Delaware purposes, please enter the full amount in the Federal column. Enter in the Delaware column the ratio of pension and eligible retirement income reported in Column B, divided by the pension and eligible retirement income reported in Column A. Multiply this ratio by the pension exclusion amount to determine the allowable exclusion. Enter this amount on Line 23, Column B.

#### EXAMPLE: ELIGIBLE RETIREMENT INCOME

	Federal	DE Sourced Income
Interest	1,000	0
Dividends	1,500	0
Capital Gain	100,000	100,000
Pension	50,000	0
Pension & Eligible Retirement Income	152,500	100,000

$$\text{DE Pension Exclusion} = (100,000/152,500) \times 12,500 = .6557 \times 12,500 = \$8,196$$

Column A Pension Exclusion = \$12,500. Column B Pension Exclusion = \$8,196.

Please remember to enclose the 1099-R forms and other supporting schedules to support your pension exclusion.

#### Line 24 Delaware State Tax Refund

Delaware state tax refunds should be excluded in Columns A and B; to the extent they are included on Line 4, Columns A and B.

#### Line 25 Fiduciary Adjustment

Net subtractions from fiduciary adjustments derived from income received from an estate or trust, as shown on your Federal Form K-1, Beneficiary's Share of Income and Deductions, should be included on Line 25.

#### Work Opportunity Credit

The law allows a deduction for the portion of wages paid but disallowed as a deduction for federal tax purposes by reason of claiming the work opportunity tax credit on the federal return.

That portion of the deduction for wages, which is disallowed for federal purposes, should be entered on Line 25. In order to claim this modification, you must attach Federal Form 5884.

#### Delaware Net Operating Loss Carryovers

Taxpayers who were prevented in previous years from carrying back federal net operating losses to their Delaware returns (because of Delaware's \$30,000 limit on net operating loss carrybacks) are permitted to carry these additional losses forward on their Delaware return in years following the loss year.

#### Unemployment Benefits

Taxpayers are permitted to exclude unemployment compensation from adjusted gross income in Delaware for the 2022 tax year. Enter the amount of unemployment compensation included in federal adjusted gross income on line 25, Column A to reduce Delaware AGI. If some or all of the unemployment compensation was sourced to Delaware, include the Delaware-sourced unemployment compensation on Line 25, column B to reduce Delaware source income.

#### Line 26a Social Security/Railroad Retirement Benefits

**Social Security and Railroad Retirement** benefits are not taxable in Delaware and therefore should not be included in Delaware taxable income. Enter on Line 26a the total amount from Line 13 plus any Railroad Retirement payments included on Line 9.

#### Higher Education

Distributions received from qualified retirement plans (IRC Sec. 4974, including IRAs), deferred arrangements (such as 401(k) plans) and government deferred compensation plans (IRC Sec. 457) may be excluded from Delaware adjusted gross income to the extent they are used in the same tax year to pay for books, tuition or fees at an institution of higher education attended by the taxpayer or by his or her dependents who have NOT attained the age of 26 by December 31, 2022, as long as such amounts have been included in federal adjusted gross income. Please include a copy of all 1098T forms and proof of payment(s) with your return to support your deduction.

#### Line 26b 529 Contribution to Delaware-sponsored tuition Program or ABLE Program

##### 529 Contribution to Delaware-sponsored tuition Program

Contributions made to a Delaware-sponsored tuition program may be excluded from Delaware adjusted gross income up to a maximum. For a single, married filing separately, or head of household filer whose federal adjusted gross income is less than \$100,000 the maximum exclusion is \$1,000. For married filing joint filers whose federal adjusted gross income is less than \$200,000 the maximum exclusion is \$2,000. Contributions to an account in a Delaware-sponsored tuition program for expenses used for tuition in connection with enrollment or attendance at an elementary or secondary public, private, or religious school are not deductible.

#### ABLE Program Contributions

Contributions made to a qualified ABLE program (IRC Sec. 529A(b)) up to a maximum of \$5,000 for individual filers and \$10,000 for joint filers may be excluded from Delaware adjusted gross income.


#### Line 29 Persons 60 or Over or Disabled

The law provides for exclusions from gross income to persons who meet certain qualifications. Please refer to the Line 29 worksheet to determine if you qualify.

LINE 29 WORKSHEET, PERSONS 60 OR OVER OR DISABLED					
Single, married filing separate returns.	Y	N	Married filing joint returns.	Y	N
Were you at least 60 years old or totally and permanently disabled on 12/31/2022?			Were both spouses at least 60 years old or totally and permanently disabled on 12/31/2022?		
Did your earned income (i.e., wages, tips, farm, or business income) total less than \$2,500?			Is combined earned income (i.e., wages, tips, farm or business income) less than \$5,000?		
Is Line 28 \$10,000 or less?			Is Line 28 \$20,000 or less?		

If you answered YES to all, enter \$2,000 on Line 29.
 ↑

If you answered YES to all, enter \$4,000 on Line 29.
 ↑



**NOTE:** If you are filing a joint return and only one spouse qualifies for this exclusion, you should consider filing separate returns (Filing Status 3).

Line 30a
 Column B


Subtract Line 29, Column B from Line 28, Column B. Enter the total on Line 30A, Column B and on Line 42, Box A on the front of your return. This is your Modified Delaware Source Income.

Line 30b
 Column A

Subtract Line 29, Column A from Line 28, Column A. Enter the total on Line 30B, Column A. Enter this total on Line 37 and Line 42, Box B of your return. This is your Delaware Adjusted Gross Income.

## Section D - Deductions

If you elect to itemize deductions, complete Section D, Lines 31- 36, to determine the amount of itemized deductions which you may claim on your Delaware return; otherwise, you may skip this section. All federal limitations apply to Delaware itemized deductions.



**NOTE:** If you claimed a standard deduction on your federal return, you may still elect to itemize your deductions on the Delaware return. In this case, complete and attach Form PIT-NSA.

NOTE: Do not enter motor vehicle title, realty transfer tax, or transfer fees as other taxes. They do not qualify.

Line 31
 Itemized Deductions from Delaware Form PIT-NSA

Enter on Line 31 the total amount of itemized deductions as shown on Line 17, Delaware Form PIT-NSA.

If you are unable to specifically allocate deductions between spouses, prorate the deductions based on a ratio of your separate incomes to total joint income. For example, if one spouse earns 60% of the household income and the other earns 40%, designate 60% of the deductions to the spouse earning 60% of the household income and 40% of the deductions to the spouse earning 40% of the household income. Enter the deduction on line 31 of your respective Form PIT-NON.

Line 32
 Foreign Tax Paid

If you elected the Foreign Tax Credit on your federal return, your federal itemized deductions, allowed as Delaware itemized deductions, will be increased by the amount of foreign taxes actually paid. Foreign taxes accrued, but not paid, are not allowed as an addition on Line 32. On Line 32, enter the amount of foreign taxes paid included on Line 8 of Federal Form 1116.

Line 33
 Charitable Mileage Deduction

If you used your automobile to perform a voluntary service for a charitable organization, you may increase your itemized deductions as follows:

Miles driven 1/1/22 - 12/31/22: x .26 = \$

Line 35
 Form PIT-CRS Tax Credits

Enter the amount of the charitable contribution claimed in your Delaware itemized deductions for permanent gifts of land, or interest in land, to public agencies and qualified private non-profit charitable organizations and any investment in Neighborhood Assistance for which you claimed a tax credit from Form PIT-CRS on Line 45 of your Delaware Return. **Form 2001AC and/or Form 1801AC and the Division of Revenue approval letter must be attached to your return.**

Line 36
 Total Itemized Deductions

Subtract Line 35 from Line 34. Enter the results here and on Line 38 of your Delaware return. Make sure you have checked the box “b” on Line 38 to indicate that you are electing to itemize your deductions. Form PIT-NSA is required to be attached to your return.

Always compare the results of Line 38 to the standard deduction; you may benefit from using the standard deduction and from allowable additional standard deductions.

## Section E - Calculations

Line 38a
 Standard Deduction

### Standard Deduction

The law allows you to take a standard deduction in lieu of itemizing your deductions. If you elect to take the Delaware STANDARD DEDUCTION, **be sure to check the box on Line 38** and enter the appropriate amount as listed below:


Delaware Filing Status	Standard Deduction
1	\$3,250
2	\$6,500
3	\$3,250
5	\$3,250

NOTE: If one spouse elects the standard deduction, the other spouse must also take the standard deduction.

Line 38b
 Itemized Deductions

If you elect to itemize deductions:

- Check box “b” on Line 38b.
- Complete Section D, Lines 31 through 36 of your Form PIT-NON.
- Enter the amount from Line 36 on Line 38.
- Attach a copy of Form PIT-NSA.



**NOTE:** If you claimed a standard deduction on your federal return, you may still elect to itemize your deductions on the Delaware return. In this case, complete and attach Form PIT-NSA.

Line 39
 Additional Standard Deduction

The additional standard deduction is allowable only for those persons 65 or over and/or blind electing to use the Delaware standard deduction on Line 38.

NOTE: If you elect to itemize your deductions, you do not qualify for the additional standard deduction even though you may be 65 years of age or older and/or blind. If you itemize deductions, do not check the “65 or over” box.

If you qualify for the additional standard deduction:

- Be sure you checked the box on Line 38a to indicate you are using the standard deduction.
- Check the appropriate box(es) relating to age and/or blindness on Line 39.
- Multiply the number of boxes checked on Line 39 by \$2,500 and determine the total (a maximum of \$5,000 per individual).



**Line 42 Proration Decimal**

Enter the amount from Line 30a in Box A on Line 42. Enter the amount from Line 30b in Box B on Line 42.

**Example:**

A	=	Line 30a	=	5,000	00
B	=	Line 30b	=	12,000	00

To determine the proration decimal, divide the amount from Line 30a by the amount from Line 30b. Carry out the computation to four decimal places, rounding off the fourth position.

$$\frac{A}{B} = \frac{5,000.00}{12,000.00} = 0.4167$$

The 0.41666 rounded off equals 0.4167. The proration decimal may not exceed 1.0000 or be less than zero.

If Line 41 (taxable income) is less than \$60,000, use the tax table to compute your tax. If Line 41 is \$60,000 or greater, use the tax rate schedule at the end of the tax table to compute your tax. Enter the amount of tax in the box provided on Line 42 and multiply this amount by your proration decimal. Enter the result on Line 42. This is your prorated tax liability.

**Line 43a Personal Credits**

Enter the total number of dependents listed on your federal return and multiply by \$110. If you were not required to file a federal return, enter \$110 for each spouse reporting income on this form plus \$110 for each person who could have been listed as a dependent had you been required to file a federal return. You are still eligible for this credit even though you do not recognize personal exemptions on your federal return.

**NOTE:** You are not entitled to a Delaware Personal Credit if you are listed as a dependent on another individual's Federal return. Enter "0" in the space provided on Line 43a.

If you filed a federal return as a married couple filing jointly, have no dependents, and are filing this return jointly (Filing Status 2), enter \$220. **If you filed the federal return jointly and are filing this return separately (Filing Status 3), enter \$110 on each spouse's return.** Please ensure that the number of personal credits claimed on your Delaware return(s) does not exceed the Federal number of dependents. This data will be verified with the IRS.

**Multiply the total personal credit by your proration decimal from Line 42 and enter the result on Line 43a.**

**Line 43b Additional Personal Credits**

Check the appropriate box(es) on Line 43b if you and/or your spouse were 60 years of age or over as of December 31, 2022. Multiply the number of checked boxes by \$110. Multiply this amount by your proration decimal on Line 42. Enter the result on Line 43b.

**Line 44 Other State Tax Credit (Part-year Residents Only)**

Part-year residents who paid income tax to another state on income which was earned in the other state **while a resident of Delaware**, and which is **also included in the Delaware modified source income**, may be allowed to claim a tax credit against their Delaware tax liability. **Do not include city wage taxes or county taxes paid directly to the county.**

If you are claiming a credit for taxes paid to more than one state, you must complete DE Schedule I (Form PIT-NNS) and attach it to your Non-Resident return. Example: You claim a credit for taxes paid to Pennsylvania AND New Jersey on your Delaware return. **On Form PIT-NNS Schedule I, enter the names of the other states and the amount of the credit claimed in HIGHEST to LOWEST credit amount order.**

Any credit claimed for taxes paid to another state is limited to the smaller of the following:

- The Delaware tax liability.
- The amount computed by multiplying the Delaware tax by a fraction, the numerator of which is your adjusted gross income derived from sources in the other state, and the denominator of which is your Delaware Adjusted Gross Income (Line 37).
- The tax liability due and paid, after the application of all credits (example: forgiveness tax credit, earned income credit, poverty level credit), to the other states (not including amounts paid to local jurisdictions).

The amount computed by multiplying the tax liability due and paid to the other states by a fraction, the numerator of which is the income from the other state while a Delaware resident, and the denominator of which is the total income from the other state. The amount due and paid is not the amount on your W-2.

**If the income reported on your other state return is not included in Delaware source income, then the other state tax credit cannot be taken in Delaware for that income.**



**NOTE:** Taxes paid to the political subdivision of a state cannot be claimed as credit. The District of Columbia, however, is classified as a "State" for the purposes of this credit and, therefore, can be claimed as credit on Line 44.

**If you claim the tax credit, you must attach to your return a signed copy of the income tax return filed with the other state(s). In addition, your Delaware return information will be shared with the other state(s) that you claimed the credit for.**

**LINE 44 WORKSHEET****CREDIT FOR TAXES PAID TO ANOTHER STATE**

1.	Enter adjusted gross income from the other state.		1
2.	Enter Delaware adjusted gross income (Line 37 of the return).		2
3.	Enter the income from the other state while a Delaware resident (include federal modifications).		3
4.	Enter the total income from the other state.		4
5.	Enter the Delaware tax liability (Line 42).		5
6.	Enter the tax liability for the other state (net of credits). (Exclude city wage tax or county taxes).		6
7.	Divide Line 1 of the worksheet by Line 2.		7
8.	Multiply Line 7 by Line 5.		8
9.	Divide Line 3 by Line 4.		9
10.	Multiply Line 9 by Line 6.		10
11.	Enter the lesser of Lines 5, 8, and 10 here and on Line 44 of the return.		11

**Line 45 Other Non-Refundable Credits**

Enter on Line 45 the total of the following credit(s) to which you are entitled:

**Form PIT-CRS Credits**

Taxpayers claiming any of the following credits must complete and attach Form PIT-CRS to their return (Form PIT-CRS is available from the Delaware Division of Revenue or [revenue.delaware.gov](http://revenue.delaware.gov)).

Economic Development Credits are available to certain businesses engaged in a qualified business activity who meet the minimum capital investment and new hiring requirements. Only those taxpayers approved by the Division of Revenue may claim these credits.

Green Industry Credits are available for reducing waste release, use of recycled materials, processing of waste materials and collection and distribution of recycled materials. Only those taxpayers whose eligibility is certified by the Delaware Department of Natural Resources and Environmental Control and the Delaware Division of Small Business, Development and Tourism may claim these credits.

Brownfield Tax Credits are available for promoting the rehabilitation of contaminated industrial and commercial sites. Only those taxpayers whose eligibility is certified by the Delaware Department of Natural Resources and Environmental Control may claim these credits.

**Research and Development Tax Credit.** A business or individual may take an income tax credit on Delaware qualified research and development expenses. A Division of Revenue approval letter must be attached to your Delaware return.

**Land and Historic Resource Tax Credit.** A business or individual may take an income tax credit for permanent gifts of land or interest in land to public agencies and qualified private non-profit charitable organizations. A Division of Revenue approval letter must be attached to your Delaware Return.

**Historic Preservation Tax Credits.** are available to resident curators and to those persons who work to promote community revitalization and restoration, and the rehabilitation of historic properties. Only those taxpayers whose eligibility is certified by the Delaware State Historic Preservation Office may claim these credits.

**Neighborhood Assistance Tax Credit.** Certain taxpayers are eligible for an income tax credit for contributing to a neighborhood organization, community development corporation, or community based development organization; or for providing neighborhood assistance, job training, or education to an impoverished area or for low and moderate-income families. Only those taxpayers whose eligibility is certified by the Delaware State Housing Authority may claim these credits.

**Automatic External Defibrillators Tax Credit.** Any business that places an automatic external defibrillator in service at a business location in the State is entitled to a credit equal to \$100 per unit.

#### **Line 50 S Corporation Payments**

Enter on Line 50; the Delaware estimated tax payment made on your behalf by an S Corporation. **Attach a copy of the Delaware Form 1100 S, Schedule A1 reflecting such payment.**

#### **Line 51 Refundable Business Credits**

**Business Finder's Fee Tax Credit.** This credit is available to encourage Delaware businesses to bring non-Delaware businesses into the state. Only those taxpayers whose eligibility is certified by the Delaware Division of Small Business, Development and Tourism may claim this credit.

**New Economy Jobs Program Credit.** A credit available to qualified employers pursuant to the New Economy Jobs Program whose purpose is to encourage the creation of high wage, knowledge-based jobs in this state. To apply for certification as a qualified employer, submit Form 2080DE, available from the Division of Revenue and at [revenue.delaware.gov](http://revenue.delaware.gov) with the Secretary of Finance with a copy to the Director of the Delaware Division of Small Business, Development and Tourism.

#### **Line 52 Real Estate Capital Gains Tax Payments Credit**

Enter on Line 52 the total of all estimated income tax payments made at the time of sale of Delaware real estate. If you file separate returns, you must claim the real estate capital gains payment on the return of the person under whose Taxpayer ID the payments were made.

NOTE: Please submit copies of all Forms REW-EST.

#### **Line 56 Contribution to Special Funds**

If you and/or your spouse wish to contribute to any or all of the funds listed on Page 13, you must complete DE Schedule III (Form PIT-NNS). Enter the amount of your donation on the line provided next to the designated fund(s) of your choice. Enter the total amount donated on Line 56. The minimum amount for a donation is \$1. If you are not due a refund and you wish to contribute, you may do so. Include the total amount of your donation with the balance due.

#### **Line 57 Carryover to 2023 Estimated Tax Account**

If you wish to apply a portion of your overpayment to your 2023 Estimated Tax Account, enter on Line 57 the portion of your overpayment (Line 55) to be applied.

**NOTE:** An amount entered on Line 57 will reduce the amount to be refunded to you.

#### **Line 58 Penalties and Interest Due**

You may choose to compute the amount of penalties and interest due or you may leave Line 58 blank and the Division of Revenue will calculate the amount for you and send you a bill. Penalties may be assessed for filing a balance due return late, failure to pay the tax liability due, fraud, negligence, and failure to pay estimated taxes (see Page 4 for a description of the penalties and interest).

**If you used Form PIT-UND to calculate the underpayment of estimated taxes and an estimated penalty is due OR if you completed Part 3, check the "Form PIT-UND Attached" box at the top of your return and submit Form PIT-UND with your return. If you check the box and do not include Form PIT-UND, you will delay processing of your return. An attached Form PIT-UND is not processed automatically unless this box is checked.**

#### **Line 59 Net Balance Due**

Enter the net balance due (Line 54 plus Lines 56 and 58) and pay in full. Make checks payable to: Delaware Division of Revenue.

#### **Line 60 Net Refund**

Enter the amount of the net refund (Lines 55 less amounts on Line 56 and/or Line 57 and/or Line 58) to be refunded to you. If you do not have a balance due or a refund due, enter "0" (zero) on Line 60.

### **Section F - Direct Deposit Information**

#### **Direct Deposit or Refund**

Complete Section F if you want us to directly deposit the amount shown on Line 60, Form PIT-NON into your bank account. Refunds may not be direct deposited to a bank account outside the U.S.

##### **Why Use Direct Deposit?**

- You get your refund fast – even faster if you file online.
- Payment is more secure – there is no check to get lost.
- More convenient. No trip to the bank to deposit your check.

Check with your financial institution to make sure your deposit will be accepted and to get the correct routing and account numbers.

#### **Routing Number**

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check will be issued instead. On the sample check, the routing number is 031100000.

Your check may state that it is payable through a bank different from the financial institution at which you have your checking account. If so, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on this line.

#### **Bank Account Number**

The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check, the account number is 12340818. Be sure not to include the check number.

In order to comply with new federal banking rules, you must declare whether your refund will go to a bank account outside the United States. If the answer is yes, do not enter your account information. We will instead mail your refund by check.

## Sample Check

JOHN J. MARTIN  
JANE A. MARTIN  
428 Spring Street  
Our Town, DE 19000

Pay to the Order of \_\_\_\_\_ \$ \_\_\_\_\_ Dollars

First Bank of Delaware  
Our Town, DE 19000

Routing number: 031100000  
Account number: 1234 081 8  
Do not include Check number: 0621

06/21/2017

**NOTE:** Some financial institutions will not deposit joint refunds into an individual account. The Delaware Division of Revenue is not responsible if a financial institution refuses a direct deposit.

**NOTE:** If your refund is adjusted by \$500.00 or more, a paper check will be issued and mailed to the address on your return.

## Address Change

If you move after you file your return, you should notify the Division of Revenue of your address change in writing. Please be sure to include your and your spouse's Social Security Number(s) in any correspondence with the Division of Revenue.

## Federal Privacy Act Information

Taxpayer IDs must be included on your income tax return. The mandatory disclosure of Taxpayer IDs is authorized by Section 306, Title 30 of the Delaware Code. Taxpayer IDs are used primarily to administer and enforce all tax laws, both civil and criminal, for which the Division of Revenue has statutory responsibility.

## Signature

Please review your tax return before you sign it. Complete the return to the bottom of Page 2 to ensure you receive all credits and exclusions. Form PIT-CRS must be completed if the check of the deceased taxpayer is to be issued to the estate.

## Paid Preparer

Please complete all the fields in the Paid Preparer section. You must also sign the return.

## Amended Returns

Where to File:

Delaware Division of Revenue  
P.O. Box 8711  
Wilmington, DE 19899-8711

For Line 71 Net Balance Due mail to:  
Delaware Division of Revenue  
P.O. Box 508  
Wilmington, DE 19899-0508

For Line 72 Net Refund mail to:  
Delaware Division of Revenue  
P.O. Box 8710  
Wilmington, DE 19899-8710

## Line by Line Instructions:

Complete the return starting on Line 1 through Line 53, using corrected information, then go to Line 61.

### Line 62 - Amount Paid on Original Return

Please enter the amount paid with your return as originally filed. This will be no more than the amount on Line 54 of that return. Please include all prior payments from any previously filed return.

### Line 64 - Refund Received

Enter the amount, if any, refunded from your original return and/or any previously amended return. Use actual amount(s) received.

### Line 65 - Estimated Tax Carryover and/or Special Funds Contributions

Enter the total amount, if any applied to your estimated tax account and/or contributed to the Special Funds on your original return and/or any previous amended return(s).

### Line 69 - Amount of Line 68 to be Applied to Your Estimated Tax Account

Do NOT claim a carryover if the carryover year's return has already been processed. Your overpayment will be refunded to you.

### Line 70 - Penalties and Interest Due

You may choose to compute the amount of penalties and interest due or you may leave Line 70 blank and the Division of Revenue will calculate the amount for you and send you a bill. If you have a balance due on Line 67, calculate the interest due at a rate of one-half percent (½%) per month from the due date of the original return until the time the tax is paid. If you have calculated the Underpayment of Estimated taxes using Form PIT-UND, please check the "Form PIT-UND Attached" box and include the amount due here.

### Line 73

Check Yes or No. If No, explain if the changes pertain to DE non-return only. List the line numbers being amended.

### Line 75

Check Yes or No. If yes provide a detailed explanation and attach all supporting schedules and documentation.

## PIT-NSA Instructions

For additional information regarding deductible expenses, please see the instructions for the Federal Schedule A.

## Medical and Dental Expenses

You are permitted to deduct medical and dental expenses paid, after reimbursement, to the extent that they exceed 7.5% of your adjusted gross income. To calculate the amount that may be deducted, please follow the line by line instructions.

**Line 1.** Enter the total of your medical and dental expenses, after you reduce these expenses by any payments received from insurance or other sources.

**Line 2.** Enter the amount from Federal Form 1040, Line 11.

**Line 3.** Multiply Line 2 by 7.5% (0.075).

**Line 4.** Subtract line 3 from Line 1. If line 3 is greater than Line 1, enter zero.

## State and Local Taxes

You are entitled to include certain taxes paid as an itemized deduction for Delaware purposes. You may include either state and local income taxes or sales taxes, but not both. You may also deduct real estate taxes and personal property taxes paid. However, the deduction you are permitted for state and local taxes paid may not exceed \$10,000 for taxpayers filing as single, head of household, or jointly, or \$5,000 for a married individual filing a separate return. The Tax Cuts and Jobs Act limited itemized deductions for taxes paid. The limitation does not apply to taxes paid or accrued in carrying on a trade or business or activity engaged in the production of income, which should not be included on Form PIT-NSA Schedule A.

**Line 5a.** Enter any non-Delaware state or local income taxes that are not claimed as a credit on Form PIT-NON.

**DO NOT INCLUDE** the taxes paid that generated the credit you receive for taxes paid to another state on Line 44 of the Form PIT-NON.

**DO NOT INCLUDE** any Delaware tax paid, whether or not claimed as a credit on Form PIT-NON.

**Line 5b.** Enter any state or local sales taxes paid.

**You may deduct income taxes or sales taxes, but not both. Do not enter anything on Line 5b if you have claimed income taxes on Line 5a.**

**Line 5c.** Enter any state and local real estate taxes paid.

**Line 5d.** Enter any state and local personal property taxes paid.

**Line 5e.** Add Lines 5a through 5d.

**Line 5f.** Enter the smaller of Line 5e or \$10,000 (\$5,000 if married filing a separate return).

**Example 1:** If you paid \$11,000 of real property taxes, \$2,000 of local income taxes, and \$5,000 of Delaware state income taxes then your deduction on Line 5f would be limited to \$10,000.

**Example 2:** If you paid \$7,000 of real property taxes, \$1,000 of local income taxes, and \$5,000 of Delaware state income taxes withheld that were included on Line 48 of the Form PIT-NON, your deduction on Line 5f of would be \$8,000.

**Example 3:** If you paid \$2,000 of real property taxes, \$1,000 of local income taxes, and \$5,000 of Pennsylvania state income taxes for which you did not claim a credit on Line 44 of the Form PIT-NON, your deduction on Line 5f would be \$8,000.

## Interest You Paid

You are entitled to deduct certain interest paid, subject to the limitations imposed pursuant to Federal law.

**Line 8a.** Enter home mortgage interest and points reported on a Federal Form 1098.

**Line 8b.** Enter home mortgage interest NOT reported on a Federal Form 1098.

**Line 8c.** Enter points not reported on a Form 1098.

**Line 8d.** Enter mortgage insurance premiums.

**Line 8e.** Add Lines 8a through 8d.

**Line 9.** Enter investment interest paid. Attach Federal Form 4952.

## Gifts to Charity

You may deduct certain gifts to charity, subject to the same limitations imposed by Federal law.

**Line 11.** Enter gifts by cash or check.

**Line 12.** Enter gifts by other than cash or check. If the value of any gift exceeded \$250, please see the instructions for the Federal Schedule A. You must attach Federal Form 8283, if you made non-cash contributions in excess of \$500.

**Line 13.** Enter any carryover from a prior year.

**Line 14.** Add Lines 11 through Line 13.

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## Casualty and Theft Losses

You may deduct certain casualty and theft losses, as permitted under Federal law. Enter the amount of these losses on Line 15.

## Other Itemized Deductions

You may deduct certain other itemized deductions, as permitted under Federal law. Enter the amount of these deductions on Line 16, with an explanation. See the Instructions for Federal Schedule A for more information.

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## Total Itemized Deductions

**Line 17.** Add the amounts on Lines 4, 7, 10, 14, 15, and 16. Enter the total in Line 31 of the Form PIT-NON. Your itemized deductions entered in Line 31 are subject to certain adjustments.

**Line 18.** Check this box if you elect to itemize even though the standard deduction would be greater than your itemized deductions.

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## Unemployment Tax Special Note:

For Delaware non-resident taxpayers, the amount of unemployment compensation included in your federal adjusted gross income (AGI) should be included on Form PIT-NON, line 25, Column A. This will reduce your Delaware adjusted gross income by that amount. If it is Delaware source income (i.e., paid by the Delaware Department of Labor), it

should be included on Form PIT-NON, line 25, Column B. This will reduce your Delaware source income by that amount. If you have received unemployment benefits from Delaware and other states, the total unemployment compensation received may be included on Form PIT-NON, line 25, Column A, but only the Delaware unemployment compensation may be included on Form PIT-NON, line 25, Column B. To determine this amount, the unemployment compensation shown on your IRS 1040 or 1040-SR Schedule 1, line 7 should be included on Form PIT-NON, line 12, Column A. Column B should include only the amount of unemployment income received from the Delaware Department of Labor.



# SPECIAL FUNDS

- **Delaware's Nongame Wildlife, Endangered Species And Natural Areas Preservation Fund:** Helping Delaware face the challenges of managing and protecting native plants and animals, restoring wildlife habitat, and maintaining the natural beauty of the state. Please give a tax-deductible "Wild Gift" on Line 7A, PIT-NNS, Non-Resident Schedule III.
- **Beau Biden Foundation:** The foundation believes that child abuse can be prevented through effectively educating adults and children, developing the next generation of child welfare professionals, and strengthening child protection laws around the country. Please help by making a donation on line 7B, Non-Resident, PIT-NNS, Schedule III. Please visit our website at [www.beaubidenfoundation.org](http://www.beaubidenfoundation.org).
- **Emergency Housing Assistance Fund:** The homeless population in Delaware continues to increase. Crisis situations such as unemployment, family conflicts, displacement, evictions, fire, or utility failures force people to seek emergency housing. You can help by making a contribution on Line 7C, Non-Resident, PIT-NNS, Schedule III.
- **Delaware Breast Cancer Education:** Providing outreach, education and support services throughout Delaware and the surrounding communities to encourage the early detection and treatment of breast cancer. Your contribution on Line 7D, PIT-NNS, Non-Resident Schedule III, will help the nearly 750 women facing breast cancer in Delaware each year.
- **Organ And Tissue Donation Awareness Trust Fund:** One organ and tissue donor can save or enhance the lives of 50 people. Make a contribution on Line 7E, PIT-NNS, Non-Resident Schedule III to help increase the number of organ and tissue donors in Delaware. Register as an organ and tissue donor at [www.donatelifede.org](http://www.donatelifede.org).
- **Delaware Diabetes Education Fund:** Administered by the American Diabetes Association (ADA); our mission is to prevent and cure diabetes, and to improve the lives of those affected by diabetes. For more information, please call 1-800-DIABETES or visit [www.diabetes.org](http://www.diabetes.org). Help 85,000 Delawareans with diabetes by making a contribution on Line 7F, PIT-NNS, Non-Resident Schedule III.
- **Delaware Veterans Home Fund:** Show your support by making a contribution on Line 7G, PIT-NNS, Non-Resident Schedule III. Your tax contribution will assist the Delaware Commission of Veterans Affairs in maintaining a facility that provides much-needed services to our aging veteran population. Please honor our heroes with a Veterans Home contribution. Thank you for your support!
- **Delaware National Guard And Reserve Emergency Assistance Fund:** Supporting members of the Delaware National Guard and members of other Reserve Components (Army, Navy, Air Force, Marine Corps, Coast Guard). Please show your support by making a contribution on Line 7H, PIT-NNS, Non-Resident Schedule III.
- **Delaware Juvenile Diabetes Fund:** The leading charitable funder and advocate for research on type 1 diabetes. JDRF is associated with major breakthroughs in type 1 diabetes research, such as the artificial pancreas, beta cell regeneration and the treatment of complications. Your tax-deductible donation to JDRF may be made on Line 7I, PIT-NNS, Non-Resident Schedule III.
- **Delaware Chapter Of The National Multiple Sclerosis Society:** Funding programs, services, and financial assistance needed by Delawareans with MS, plus important research into the cause of MS, the development of more effective treatments, and eventually the cure. Please help by making a contribution on Line 7J, PIT-NNS, Non-Resident Schedule III.
- **Delaware Ovarian Cancer Foundation:** Our mission is to increase awareness and education, to facilitate research for an early detection test, and to support women affected by ovarian cancer. Please show your support by making a contribution on Line 7K, PIT-NNS, Non-Resident Schedule III.
- **21st Century Fund For Delaware's Children, Inc.:** Addressing the needs of Delaware's at-risk children under the age of 21 who are receiving services from state agencies or community organizations. Grants provide experiences to define strengths, improve self-esteem, and build hope for the future. Please help by contributing on Line 7L, PIT-NNS, Non-Resident Schedule III.
- **White Clay Creek Wild And Scenic River Preservation Fund:** Working to improve water quality, conserve open space, woodlands, wetlands, and geological features, protect rare native plant and animal species, and aid in the preservation of cultural, historical, and archaeological sites. Please help by making a contribution on Line 7M, PIT-NNS, Non-Resident Schedule III.
- **The Home Of The Brave Foundation, Inc.:** Established to furnish food, shelter, and counseling to veterans of the Armed Forces of the USA without regard to sex, race, color, or creed and provide positive, supportive assistance to transition out of homelessness. Please help by contributing on Line 7N, PIT-NNS, Non-Resident Schedule III. For more information, visit [www.homeofthebravefdn.org](http://www.homeofthebravefdn.org).
- **Senior Trust Fund:** Administered by the Director of the Division of Services for Aging and Adults with Physical Disabilities, to provide assistance and programs for seniors and support the aging services of community-based organizations. Please help by contributing on Line 7O, Non-Resident Schedule III.
- **Delaware Veterans Trust Fund:** Provides financial assistance to eligible veterans, making a difference for veterans who need assistance with reintegration on their return home, those with disabilities awaiting benefits, or those who have met with a financial hardship. Show your support for veterans with a contribution on Line 7P, PIT-NNS, Non-Resident Schedule III.
- **Protecting Delaware's Children Fund:** Supports an annual public education campaign during Child Abuse Prevention and Awareness Month, to educate the public about the signs of child abuse and the duty to report. Your contribution on Line 7Q, PIT-NNS, Non-Resident Schedule III will make certain that the public knows and understands their role in keeping children safe.
- **Food Bank Of Delaware:** Our mission is to provide nutritious foods to Delawareans in need and facilitate long-term solutions to the problems of hunger and poverty through community education and advocacy. You can help by making a contribution on Line 7R, PIT-NNS, Non-Resident Schedule III.
- **Delaware Habitat For Humanity:** Habitat for Humanity organizations in Sussex County, Central Delaware, and New Castle County bring people together to build homes, communities, and hope. You can help by making a contribution on Line 7S, PIT-NNS, Non-Resident Schedule III. Your contribution will be directed to the Delaware Habitat for Humanity organizations across the state.
- **B+ Childhood Cancer:** The B+ Foundation is helping kids fight cancer by providing financial and emotion support to families of children with cancer nationwide. The B+ Foundation also funds critical, cutting-edge childhood cancer research. For more information, please visit our website at [www.bepositive.org](http://www.bepositive.org). You can help by making a contribution on Line 7T, PIT-NNS, Non-Resident Schedule III.
- **Combined Campaign For Justice:** The goal of Combined Campaign for Justice is to help bridge the justice gap in Delaware and ensure civil legal aid is available to poor and vulnerable people when it matters most. There is a significant justice gap in Delaware—more than eighty percent of the civil legal needs of poor people are going unmet. You can help by making a contribution on Line 7U, PIT-NNS, Non-Resident Schedule III.