



DELAWARE 2023 DIVISION OF REVENUE PIT-NON DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN



For Fiscal Year beginning [] and ending []

Amended Return Must include page 3

Your Taxpayer ID, Spouse Taxpayer ID, Your First Name, Last Name, Spouse First Name, Last Name, Present Home Address, City, State, Zip Code

- Form PIT-UND Attached
Claimed as Dependant on someone else's return
Check if FULL-YEAR Non-Resident in 2023

Filing Status (Must check one)
1. Single, Divorced, Widow(er)
2. Joint
3. Married & Filing Separate Forms
4. Head of Household
If you were a part-year resident in 2023, give the dates you resided in Delaware:

SECTION A - INCOME AND ADJUSTMENTS FROM FEDERAL RETURN

Table with 17 rows for Section A: WAGES, SALARIES, TIPS, ETC.; INTEREST; DIVIDENDS; STATE REFUNDS, CREDITS OR OFFSETS OF STATE & LOCAL INCOME TAXES; ALIMONY RECEIVED; BUSINESS INCOME OR (LOSS); CAPITAL GAIN OR (LOSS); OTHER GAINS OR (LOSSES); IRA DISTRIBUTIONS; TAXABLE PENSIONS AND ANNUITIES; RENTS, ROYALTIES, PARTNERSHIPS, S CORPS, ESTATES, TRUSTS, ETC.; FARM INCOME OR (LOSS); UNEMPLOYMENT COMPENSATION (INSURANCE); TAXABLE SOCIAL SECURITY BENEFITS; OTHER INCOME; TOTAL INCOME; TOTAL FEDERAL ADJUSTMENTS; FEDERAL ADJUSTED GROSS INCOME FOR DELAWARE PURPOSES.

Table with 3 columns: FEDERAL COLUMN A, DELAWARE SOURCE INCOME/LOSS COLUMN B, and line numbers 1-17.

SECTION B - ADDITIONS

Table with 4 rows for Section B: INTEREST RECEIVED ON OBLIGATIONS OF ANY STATE OTHER THAN DELAWARE; FIDUCIARY ADJUSTMENT, OIL DEPLETION; TOTAL; Add Line 17 to Line 20.

Table with 3 columns: FEDERAL COLUMN A, DELAWARE SOURCE INCOME/LOSS COLUMN B, and line numbers 18-21.

SECTION C - SUBTRACTIONS

Table with 10 rows for Section C: INTEREST RECEIVED ON U.S. OBLIGATIONS; PENSION/RETIREMENT EXCLUSIONS; DELAWARE STATE TAX REFUND; Fiduciary Adjustment, Work Opportunity Credit, Delaware NOL Carryforward, etc.; Taxable Social Security Benefits/Railroad; 529 Contribution to Delaware-sponsored Tuition Program or ABLE Program; TOTAL; Subtract Line 27 from Line 21; EXCLUSION FOR CERTAIN PERSONS 60 AND OVER OR DISABLED; COLUMN B - Subtract Line 29 from Line 28. This is your modified Delaware Source Income.

Table with 3 columns: FEDERAL COLUMN A, DELAWARE SOURCE INCOME/LOSS COLUMN B, and line numbers 22-30a.

30b. COLUMN A - Subtract Line 29 from Line 28. This is your Delaware Adjusted Gross Income. Enter on Page 2, Line 37 and Line 42, Box B

30b. \$.00

BALANCE 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



DELAWARE 2023

DIVISION OF REVENUE F O R M
PIT-NON
DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN

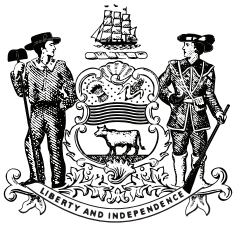


| SECTION D - DEDUCTIONS | | | |
|--------------------------|---|-------------------------|-------------|
| 31. | ENTER TOTAL ITEMIZED DEDUCTIONS (If Filing Status 3, See instructions) | i | 31. \$.00 |
| 32. | ENTER FOREIGN TAXES PAID (See instructions) | i | 32. \$.00 |
| 33. | ENTER CHARITABLE MILEAGE DEDUCTION (See instructions) | i | 33. \$.00 |
| 34. | TOTAL - Add Line 31 through Line 33 | ☰ | 34. \$.00 |
| 35. | ENTER FORM PIT-CRS TAX CREDIT ADJUSTMENT (See instructions) | i | 35. \$.00 |
| 36. | Subtract Line 35 from Line 34. Enter here and on Line 38. | ☰ | 36. \$.00 |
| SECTION E - CALCULATIONS | | | |
| 37. | DELAWARE ADJUSTED GROSS INCOME - Enter amount from Line 30b here | | 37. \$.00 |
| 38. | If you elect the STANDARD DEDUCTION check here a. <input type="checkbox"/> Filing Statuses 1, 3, & 5 enter \$3250; Filing Status 2 enter \$6500; If you elect the DELAWARE ITEMIZED DEDUCTIONS check here b. <input type="checkbox"/> Enter amount from Line 36. | | 38. \$.00 |
| 39. | ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions - See instructions) Check Box(es) - if SPOUSE was: 65 or over <input type="checkbox"/> blind <input type="checkbox"/> Check box(es) - if YOU were: 65 or over <input type="checkbox"/> blind <input type="checkbox"/> | i | 39. \$.00 |
| 40. | TOTAL DEDUCTIONS - Add Line 38 to Line 39 and enter here | ☰ | 40. \$.00 |
| 41. | TAXABLE INCOME - Subtract Line 40 from Line 37, and compute tax on this amount | ☰ | 41. \$.00 |
| 42. | TAX LIABILITY COMPUTATION (See instructions) | | |
| | A. Line 30a <input type="text" value="0.00"/> PRORATION DECIMAL (See instructions) Tax Liability from Tax Rate Table/ Schedule Amount | | |
| | B. Line 30b <input type="text" value="0.00"/> = <input type="text" value=""/> X <input type="text" value="0.00"/> | ☰ | 42. \$.00 |
| 43a. | PERSONAL CREDITS If you are Filing Status 3, see instructions. Enter number of exemptions listed on Federal return <input type="text" value=""/> x \$110 = <input type="text" value=""/> Multiply this amount by the proration decimal on Line 42 (x <input type="text" value=""/>) and enter total here | ☰ | 43a. \$.00 |
| 43b. | CHECK BOX(ES) SPOUSE 60 or over (if filing status 2) <input type="checkbox"/> SELF 60 or over <input type="checkbox"/> Enter number of boxes checked on Line 43b <input type="text" value=""/> x \$110 = <input type="text" value=""/> Multiply this amount by the proration decimal on Line 42 (x <input type="text" value=""/>) and enter total here | ☰ | 43b. \$.00 |
| 44. | TAX IMPOSED BY STATE OF <input type="text" value=""/> <input checked="" type="checkbox"/> Must attach copy of PIT-NNS and other state return - Part-Year Residents Only (See instructions) | i | 44. \$.00 |
| 45. | OTHER NON-REFUNDABLE CREDITS (See instructions) | i | 45. \$.00 |
| 46. | TOTAL NON-REFUNDABLE CREDITS - Add Line 43a through Line 45 | ☰ | 46. \$.00 |
| 47. | BALANCE - Subtract Line 46 from Line 42. If Line 46 is greater than Line 42, enter 0. | ☰ | 47. \$.00 |
| 48. | DELAWARE TAX WITHHELD - (Attach W-2s/1099s) | ☰ | 48. \$.00 |
| 49. | ESTIMATED TAX PAID & PAYMENTS WITH EXTENSIONS | ☰ | 49. \$.00 |
| 50. | S CORP PAYMENTS (See instructions) | i | 50. \$.00 |
| 51. | REFUNDABLE BUSINESS CREDITS (See instructions) | i | 51. \$.00 |
| 52. | CAPITAL GAINS TAX PAYMENTS (Attach form REW-EST) | ☰ | 52. \$.00 |
| 53. | TOTAL REFUNDABLE CREDITS - Add Line 48 through Line 52 | ☰ | 53. \$.00 |
| 54. | BALANCE DUE If Line 47 is greater than Line 53, Subtract Line 53 from Line 47 and enter here. | ☰ | 54. \$.00 |
| 55. | OVERPAYMENT If Line 53 is greater than Line 47, Subtract Line 47 from Line 53 and enter here. | ☰ | 55. \$.00 |
| 56. | CONTRIBUTIONS TO SPECIAL FUNDS (If electing a contribution, complete and attach PIT-NNS) | ☰ | 56. \$.00 |
| 57. | AMOUNT OF LINE 55 TO BE APPLIED TO 2024 ESTIMATED TAX ACCOUNT | ENTER | 57. \$.00 |
| 58. | PENALTIES AND INTEREST DUE (If Line 54 is greater than \$800, see estimated tax instructions) | ENTER i | 58. \$.00 |
| 59. | NET BALANCE DUE - Add Line 54, Line 56, and Line 58 | PAY IN FULL | 59. \$.00 |
| 60. | NET REFUND - Subtract Lines 56, 57, and 58 from Line 55 | ZERO DUE/TO BE REFUNDED | 60. \$.00 |

| 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. |
|--|--|--|---|
| ACCOUNT TYPE <input type="checkbox"/> CHECKING <input type="checkbox"/> SAVINGS | ROUTING NUMBER <input type="text" value=""/> | ACCOUNT NUMBER <input type="text" value=""/> | Is this refund going to or through an account that is located outside of the United States? <input type="checkbox"/> YES <input type="checkbox"/> NO |

BE SURE TO SIGN YOUR RETURN BELOW AND KEEP A COPY FOR YOUR RECORDS
 Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and believe it is true, correct and complete.

| | |
|--|--|
| YOUR SIGNATURE _____ DATE _____ | PAID PREPARER SIGNATURE _____ DATE _____ |
| SPOUSE SIGNATURE _____ DATE _____ | ADDRESS _____ CITY _____ STATE _____ ZIP CODE _____ |
| HOME PHONE NUMBER _____ BUSINESS PHONE NUMBER _____ | EIN, SSN or PTIN _____ PHONE NO. _____ |
| @ EMAIL ADDRESS _____ _____ | @ EMAIL ADDRESS _____ _____ |



DELAWARE 2023

DIVISION OF REVENUE FORM

DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN



| FOR AMENDED RETURNS ONLY | | COLUMN B |
|--------------------------|--|------------|
| 61. | TOTAL REFUNDABLE CREDITS - From Line 53 | 61. \$.00 |
| 62. | AMOUNT PAID ON ORIGINAL RETURN | 62. \$.00 |
| 63. | SUBTOTAL - Add Lines 61 and 62 | 63. \$.00 |
| 64. | REFUND RECEIVED (If any, see instructions) + | 64. \$.00 |
| 65. | Estimated tax carryover and/or Special Funds contributions as shown on original return | 65. \$.00 |
| 66. | Subtract Line 64 and Line 65 from Line 63 - | 66. \$.00 |
| 67. | BALANCE DUE - If Line 47 is greater than Line 66, Subtract Line 66 from Line 47 and enter here - | 67. \$.00 |
| 68. | OVERPAYMENT - If Line 66 is greater than Line 47, Subtract Line 47 from Line 66 and enter here - | 68. \$.00 |
| 69. | AMOUNT OF LINE 68 TO BE APPLIED TO YOUR ESTIMATED TAX ACCOUNT (See Instructions) + | 69. \$.00 |
| 70. | PENALTIES AND INTEREST DUE | 70. \$.00 |
| 71. | NET BALANCE DUE - Add Line 67 and Line 69 to Line 70 PAY IN FULL | 71. \$.00 |
| 72. | NET REFUND - Subtract Line 69 and Line 70 from Line 68 ZERO DUE/TO BE REFUNDED | 72. \$.00 |

73. **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.

74. **Has the Delaware Division of Revenue advised you your original return is being audited?** Yes No

75. **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

