



DELAWARE

Fiduciary Electronic Filer Payment Voucher

FORM FID-VCH (FORMERLY 400-V)

2023

Revised 11/07/23

Purpose of the Form

- This payment voucher is intended for use only when you have filed your Delaware return electronically and have a balance due to the State of Delaware.
- If you have a balance due on your 2023 Form FID-TAX, please send the payment voucher with your payment.

General Instructions:

How do I Complete the Payment Voucher:

Box 1. Enter your taxpayer identification number.

Box 2. Enter the Fiscal Year end month, day and year.

Box 3. Enter the amount of your payment.

Box 4. Enter the preparer's business phone number.

Box 5. Enter the name of the trust or estate.

How Do I Make a Payment?

- Make your check or money order payable to the "Delaware Division of Revenue". Please do not send cash.
- Make sure your name and address appear on your check or money order.
- Write your taxpayer identification number, daytime telephone number, and "2023 Form FID-VCH" on your check or money order.
- Mail your payment and payment voucher to the address below:
Delaware Division of Revenue
P.O. Box 2044
Wilmington, DE 19899-2044

When is my payment due?

Payment of fiduciary income taxes is due on or before April 30th, 2024 for all taxpayers filing on a calendar year basis or the 30th day of the fourth month following the close of the fiscal year.

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

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