

DELAWARE FORM 400-V
Fiduciary Form
Electronic Filer Payment Voucher
INSTRUCTIONS

What is a payment voucher and why should I use it?

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 2022 Form 400, please send the payment voucher with your payment.

How do I fill in the payment voucher?

Box 1. Enter your employer identification number.

Box 2. Enter the Fiscal Year end month and date

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 my 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 employer identification number, daytime telephone number, and "2022 Form 400V" on your check or money order.
- Detach the payment voucher at the perforation.
- 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 May 1st, 2023** 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.