



DELAWARE 2022

DIVISION OF REVENUE FORM 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 M.I. Last Name Suffix **Form PIT-UND**

Spouse First Name M.I. Last Name Suffix Attached

Present Home Address (Number and Street) Apartment # Check if **FULL-YEAR** Non-Resident in 2022

City State Zip Code

Filing Status (Must check one)

1. Single, Divorced, Widow(er) 3. Married & Filing Separate Forms

2. Joint 5. Head of Household

If you were a part-year resident in 2022, give the dates you resided in Delaware:

mm-dd-yyyy mm-dd-yyyy

SECTION A - INCOME AND ADJUSTMENTS FROM FEDERAL RETURN

1.	WAGES, SALARIES, TIPS, ETC.	
2.	INTEREST	
3.	DIVIDENDS	
4.	STATE REFUNDS, CREDITS OR OFFSETS OF STATE & LOCAL INCOME TAXES	
5.	ALIMONY RECEIVED	
6.	BUSINESS INCOME OR (LOSS) (See instructions)	<input type="checkbox"/>
7a.	CAPITAL GAIN OR (LOSS)	
7b.	OTHER GAINS OR (LOSSES)	
8.	IRA DISTRIBUTIONS	
9.	TAXABLE PENSIONS AND ANNUITIES	
10.	RENTS, ROYALTIES, PARTNERSHIPS, S CORPS, ESTATES, TRUSTS, ETC.	
11.	FARM INCOME OR (LOSS)	
12.	UNEMPLOYMENT COMPENSATION (INSURANCE)	
13.	TAXABLE SOCIAL SECURITY BENEFITS	
14.	OTHER INCOME (State nature and source)	
15.	TOTAL INCOME - Add Line 1 through Line 14	<input type="checkbox"/>
16.	TOTAL FEDERAL ADJUSTMENTS (See instructions)	<input type="checkbox"/>
17.	FEDERAL ADJUSTED GROSS INCOME FOR DELAWARE PURPOSES Subtract Line 16 from Line 15	<input type="checkbox"/>

FEDERAL COLUMN A		DELAWARE SOURCE INCOME/LOSS COLUMN B	
1.	.00	1.	.00
2.	.00	2.	.00
3.	.00	3.	.00
4.	.00	4.	.00
5.	.00	5.	.00
6.	.00	6.	.00
7a.	.00	7a.	.00
7b.	.00	7b.	.00
8.	.00	8.	.00
9.	.00	9.	.00
10.	.00	10.	.00
11.	.00	11.	.00
12.	.00	12.	.00
13.	.00	13.	.00
14.	.00	14.	.00
15.	.00	15.	.00
16.	.00	16.	.00
17.	.00	17.	.00

SECTION B - ADDITIONS

18.	INTEREST RECEIVED ON OBLIGATIONS OF ANY STATE OTHER THAN DELAWARE	
19.	FIDUCIARY ADJUSTMENT, OIL DEPLETION	
20.	TOTAL - Add Line 18 to Line 19	<input type="checkbox"/>
21.	Add Line 17 to Line 20	<input type="checkbox"/>

18.	.00	18.	.00
19.	.00	19.	.00
20.	.00	20.	.00
21.	.00	21.	.00

SECTION C - SUBTRACTIONS

22.	INTEREST RECEIVED ON U.S. OBLIGATIONS	
23.	PENSION/RETIREMENT EXCLUSIONS (For a definition of eligible income, see instructions)	<input type="checkbox"/>
24.	DELAWARE STATE TAX REFUND	
25.	Fiduciary Adjustment, Work Opportunity Credit, Delaware NOL Carryforward, etc.	
26a.	Taxable Social Security Benefits/Railroad Retirement Benefits/Higher Education Exclusion	
26b.	529 Contribution to Delaware-sponsored Tuition Program or ABLE Program	
27.	TOTAL Add Line 22 through Line 26b	<input type="checkbox"/>
28.	Subtract Line 27 from Line 21	<input type="checkbox"/>
29.	EXCLUSION FOR CERTAIN PERSONS 60 AND OVER OR DISABLED (See instructions)	<input type="checkbox"/>
30a.	COLUMN B- Subtract Line 29 from Line 28. This is your modified Delaware Source Income.	<input type="checkbox"/>
30b.	COLUMN A - Subtract Line 29 from Line 28. This is your Delaware Adjusted Gross Income.	<input type="checkbox"/>

22.	.00	22.	.00
23.	.00	23.	.00
24.	.00	24.	.00
25.	.00	25.	.00
26a.	.00	26a.	.00
26b.	.00	26b.	.00
27.	.00	27.	.00
28.	.00	28.	.00
29.	.00	29.	.00
30a.	.00	30a.	.00
30b.	.00	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



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SECTION D - DEDUCTIONS	
31. ENTER TOTAL ITEMIZED DEDUCTIONS (If Filing Status 3, See instructions)	31. \$.00
32. ENTER FOREIGN TAXES PAID (See instructions)	32. \$.00
33. ENTER CHARITABLE MILEAGE DEDUCTION (See instructions)	33. \$.00
34. TOTAL - Add Line 31 through Line 33	34. \$.00
35. ENTER FORM PIT-CRS TAX CREDIT ADJUSTMENT (See instructions)	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"/>	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)	42. \$.00
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"/> X <input type="text" value="0.00"/>	
43a. PERSONAL CREDITS If you are Filing Status 3, see instructions. Enter number of exemptions listed on Federal return <input type="text"/> x \$110 = <input type="text"/> Multiply this amount by the proration decimal on Line 42 (x <input type="text"/>) 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"/> x \$110 = <input type="text"/> Multiply this amount by the proration decimal on Line 42 (x <input type="text"/>) and enter total here	43b. \$.00
44. TAX IMPOSED BY STATE OF <input type="text"/> <input type="checkbox"/> Must attach copy of PIT-NNS and other state return - Part-Year Residents Only (See instructions)	44. \$.00
45. OTHER NON-REFUNDABLE CREDITS (See instructions)	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)	50. \$.00
51. REFUNDABLE BUSINESS CREDITS (See instructions)	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) TOTAL	56. \$.00
57. AMOUNT OF LINE 55 TO BE APPLIED TO 2023 ESTIMATED TAX ACCOUNT ENTER	57. \$.00
58. PENALTIES AND INTEREST DUE (If Line 54 is greater than \$800, see estimated tax instructions) ENTER	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	ROUTING NUMBER	ACCOUNT NUMBER	
<input type="checkbox"/> CHECKING <input type="checkbox"/> SAVINGS	<input type="text"/>	<input type="text"/>	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

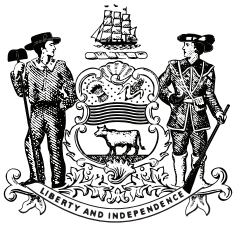
PLEASE REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN

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 _____
SPOUSE SIGNATURE _____	DATE _____
HOME PHONE NUMBER <input type="text"/>	BUSINESS PHONE NUMBER <input type="text"/>
@ EMAIL ADDRESS <input type="text"/>	

PAID PREPARER INFORMATION

PAID PREPARER SIGNATURE _____	DATE _____
ADDRESS <input type="text"/>	
CITY <input type="text"/>	STATE <input type="text"/> ZIP CODE <input type="text"/>
EIN, SSN or PTIN <input type="text"/>	PHONE NO. <input type="text"/>
@ EMAIL ADDRESS <input type="text"/>	



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PIT-NON

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) i	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) i	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

