



# DELAWARE 2022

DIVISION OF REVENUE F O R M

## 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 \_\_\_\_\_

**Filing Status (Must check one)**

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

Your First Name \_\_\_\_\_

M.I. Last Name \_\_\_\_\_

Suffix \_\_\_\_\_

Form PIT-UND \_\_\_\_\_

2. Joint

5.

Head of Household

Spouse First Name \_\_\_\_\_

M.I. Last Name \_\_\_\_\_

Suffix \_\_\_\_\_

Attached

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

Present Home Address (Number and Street) \_\_\_\_\_

Apartment # \_\_\_\_\_

Check if  
**FULL-YEAR**  
Non-Resident  
in 2022

mm-dd-yyyy

mm-dd-yyyy

City \_\_\_\_\_

State \_\_\_\_\_

Zip Code \_\_\_\_\_

FEDERAL  
COLUMN A

DELAWARE SOURCE  
INCOME/LOSS  
COLUMN B

**SECTION A - INCOME AND ADJUSTMENTS FROM FEDERAL RETURN**

1. <b>WAGES, SALARIES, TIPS, ETC.</b>	1.		.00		1.		.00
2. <b>INTEREST</b>	2.		.00		2.		.00
3. <b>DIVIDENDS</b>	3.		.00		3.		.00
4. <b>STATE REFUNDS, CREDITS OR OFFSETS OF STATE &amp; LOCAL INCOME TAXES</b>	4.		.00		4.		.00
5. <b>ALIMONY RECEIVED</b>	5.		.00		5.		.00
6. <b>BUSINESS INCOME OR (LOSS)</b> (See instructions)	6.		.00		6.		.00
7a. <b>CAPITAL GAIN OR (LOSS)</b>	7a.		.00		7a.		.00
7b. <b>OTHER GAINS OR (LOSSES)</b>	7b.		.00		7b.		.00
8. <b>IRA DISTRIBUTIONS</b>	8.		.00		8.		.00
9. <b>TAXABLE PENSIONS AND ANNUITIES</b>	9.		.00		9.		.00
10. <b>RENTS, ROYALTIES, PARTNERSHIPS, S CORPS, ESTATES, TRUSTS, ETC.</b>	10.		.00		10.		.00
11. <b>FARM INCOME OR (LOSS)</b>	11.		.00		11.		.00
12. <b>UNEMPLOYMENT COMPENSATION (INSURANCE)</b>	12.		.00		12.		.00
13. <b>TAXABLE SOCIAL SECURITY BENEFITS</b>	13.		.00		13.		.00
14. <b>OTHER INCOME</b> (State nature and source)	14.		.00		14.		.00
15. <b>TOTAL INCOME</b> - Add Line 1 through Line 14	15.		.00		15.		.00
16. <b>TOTAL FEDERAL ADJUSTMENTS</b> (See instructions)	16.		.00		16.		.00
17. <b>FEDERAL ADJUSTED GROSS INCOME FOR DELAWARE PURPOSES</b> Subtract Line 16 from Line 15	17.		.00		17.		.00

**SECTION B - ADDITIONS**

18. <b>INTEREST RECEIVED ON OBLIGATIONS OF ANY STATE OTHER THAN DELAWARE</b>	18.		.00		18.		.00
19. <b>FIDUCIARY ADJUSTMENT, OIL DEPLETION</b>	19.		.00		19.		.00
20. <b>TOTAL</b> - Add Line 18 to Line 19	20.		.00		20.		.00
21. <b>Add Line 17 to Line 20</b>	21.		.00		21.		.00

**SECTION C - SUBTRACTIONS**

22. <b>INTEREST RECEIVED ON U.S. OBLIGATIONS</b>	22.		.00		22.		.00
23. <b>PENSION/RETIREMENT EXCLUSIONS</b> (For a definition of eligible income, see instructions)	23.		.00		23.		.00
24. <b>DELAWARE STATE TAX REFUND</b>	24.		.00		24.		.00
25. <b>Fiduciary Adjustment, Work Opportunity Credit, Delaware NOL Carryforward, etc.</b>	25.		.00		25.		.00
26a. <b>Taxable Social Security Benefits/Railroad Retirement Benefits/Higher Education Exclusion</b>	26a.		.00		26a.		.00
26b. <b>529 Contribution to Delaware-sponsored Tuition Program or ABLE Program</b>	26b.		.00		26b.		.00
27. <b>TOTAL</b> Add Line 22 through Line 26b	27.		.00		27.		.00
28. <b>Subtract</b> Line 27 from Line 21	28.		.00		28.		.00
29. <b>EXCLUSION FOR CERTAIN PERSONS 60 AND OVER OR DISABLED</b> (See instructions)	29.		.00		29.		.00
30a. <b>COLUMN B-</b> Subtract Line 29 from Line 28. This is your modified Delaware Source Income.					<b>Enter on Page 2, Line 42, Box A</b>	30a.	.00

30b. <b>COLUMN A</b> - Subtract Line 29 from Line 28. This is your Delaware Adjusted Gross Income.							
		<b>Enter on Page 2, Line 37 and Line 42, Box B</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 8711  
Wilmington, DE 19899-8710

**ALL OTHER RETURNS**  
MAIL COMPLETED FORM TO:  
Delaware Division of Revenue  
PO Box 8711  
Wilmington, DE 19899-8711



# DELAWARE 2022

DIVISION OF REVENUE FORM

## DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN

### SECTION D - DEDUCTIONS

<b>31.</b>	ENTER TOTAL ITEMIZED DEDUCTIONS (If Filing Status 3, See instructions)	<b>31.</b>	.00
<b>32.</b>	ENTER FOREIGN TAXES PAID (See instructions)	<b>32.</b>	.00
<b>33.</b>	ENTER CHARITABLE MILEAGE DEDUCTION (See instructions)	<b>33.</b>	.00
<b>34.</b>	TOTAL - Add Line 31 through Line 33	<b>34.</b>	.00
<b>35.</b>	ENTER FORM PIT-CRS TAX CREDIT ADJUSTMENT (See instructions)	<b>35.</b>	.00
<b>36.</b>	Subtract Line 35 from Line 34. Enter here and on Line 38.	<b>36.</b>	.00

### SECTION E - CALCULATIONS

<b>37.</b>	DELAWARE ADJUSTED GROSS INCOME - Enter amount from Line 30b here	<b>37.</b>	.00
<b>38.</b>	If you elect the STANDARD DEDUCTION check here <b>a.</b> Filing Statuses 1, 3, & 5 enter \$3250; Filing Status 2 enter \$6500; If you elect the DELAWARE ITEMIZED DEDUCTIONS check here <b>b.</b> Enter amount from Line 36.	<b>38.</b>	.00
<b>39.</b>	ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions - See instructions) Check Box(es)- if SPOUSE was: 65 or over blind Check box(es) - if YOU were: 65 or over blind	<b>39.</b>	.00
<b>40.</b>	TOTAL DEDUCTIONS - Add Line 38 to Line 39 and enter here	<b>40.</b>	.00
<b>41.</b>	TAXABLE INCOME - Subtract Line 40 from Line 37, and compute tax on this amount	<b>41.</b>	.00
<b>42.</b>	TAX LIABILITY COMPUTATION (See instructions) <b>PRORATION DECIMAL</b> Tax Liability from Tax Rate Table/ Schedule Amount		
	A. Line 30a <b>.00</b> (See instructions)		
	B. Line 30b <b>.00</b> = <b>X</b> <b>.00</b>	<b>42.</b>	.00
<b>43a.</b>	PERSONAL CREDITS If you are Filing Status 3, see instructions. Enter number of exemptions listed on Federal return x \$110 = Multiply this amount by the proration decimal on Line 42 ( x ) and enter total here	<b>43a.</b>	.00
<b>43b.</b>	CHECK BOX(ES) SPOUSE 60 or over (if filing status 2) SELF 60 or over Enter number of boxes checked on Line 43b x \$110 = Multiply this amount by the proration decimal on Line 42 ( x ) and enter total here	<b>43b.</b>	.00
<b>44.</b>	TAX IMPOSED BY STATE OF Must attach copy of PIT-NNS and other state return - Part-Year Residents Only (See instructions)	<b>44.</b>	.00
<b>45.</b>	OTHER NON-REFUNDABLE CREDITS (See instructions)	<b>45.</b>	.00
<b>46.</b>	TOTAL NON-REFUNDABLE CREDITS - Add Line 43a through Line 45	<b>46.</b>	.00
<b>47.</b>	BALANCE - Subtract Line 46 from Line 42. If Line 46 is greater than Line 42, enter 0.	<b>47.</b>	.00
<b>48.</b>	DELAWARE TAX WITHHELD - (Attach W-2s/1099s)	<b>48.</b>	.00
<b>49.</b>	ESTIMATED TAX PAID & PAYMENTS WITH EXTENSIONS	<b>49.</b>	.00
<b>50.</b>	S CORP PAYMENTS (See instructions)	<b>50.</b>	.00
<b>51.</b>	REFUNDABLE BUSINESS CREDITS (See instructions)	<b>51.</b>	.00
<b>52.</b>	CAPITAL GAINS TAX PAYMENTS (Attach form REW-EST)	<b>52.</b>	.00
<b>53.</b>	TOTAL REFUNDABLE CREDITS - Add Line 48 through Line 52	<b>53.</b>	.00
<b>54.</b>	BALANCE DUE If Line 47 is greater than Line 53, Subtract Line 53 from Line 47 and enter here.	<b>54.</b>	.00
<b>55.</b>	OVERPAYMENT If Line 53 is greater than Line 47, Subtract Line 47 from Line 53 and enter here.	<b>55.</b>	.00
<b>56.</b>	CONTRIBUTIONS TO SPECIAL FUNDS (If electing a contribution, complete and attach PIT-NNS)	<b>TOTAL 56.</b>	.00
<b>57.</b>	AMOUNT OF LINE 55 TO BE APPLIED TO 2023 ESTIMATED TAX ACCOUNT	<b>ENTER 57.</b>	.00
<b>58.</b>	PENALTIES AND INTEREST DUE (If Line 54 is greater than \$800, see estimated tax instructions)	<b>ENTER 58.</b>	.00
<b>59.</b>	NET BALANCE DUE - Add Line 54, Line 56, and Line 58	<b>PAY IN FULL 59.</b>	.00
<b>60.</b>	NET REFUND - Subtract Lines 56, 57, and 58 from Line 55	<b>ZERO DUE/TO BE REFUNDED 60.</b>	.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.

<b>ACCOUNT TYPE</b>	<b>ROUTING NUMBER</b>	<b>ACCOUNT NUMBER</b>
CHECKING		
SAVINGS		

Is this refund going to or through an account that is located outside of the United States?

**YES NO**

**PLEASE REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN**

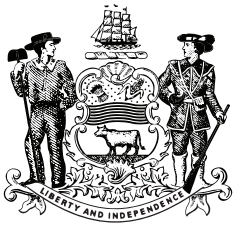
**BE SURE TO SIGN YOUR RETURN BELOW AND KEEP A COPY FOR YOUR RECORDS**

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.

<b>YOUR SIGNATURE</b>	<b>DATE</b>
<hr style="border: 0; border-top: 1px solid black;"/>	<hr style="border: 0; border-top: 1px solid black;"/>
<b>SPOUSE SIGNATURE</b>	<b>DATE</b>
<hr style="border: 0; border-top: 1px solid black;"/>	<hr style="border: 0; border-top: 1px solid black;"/>
<b>HOME PHONE NUMBER</b>	<b>BUSINESS PHONE NUMBER</b>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<b>@ EMAIL ADDRESS</b>	
<input style="width: 100%;" type="text"/>	

#### PAID PREPARER INFORMATION

<b>PAID PREPARER SIGNATURE</b>	<b>DATE</b>
<hr style="border: 0; border-top: 1px solid black;"/>	<hr style="border: 0; border-top: 1px solid black;"/>
<b>ADDRESS</b>	
<input style="width: 100%;" type="text"/>	
<b>CITY</b>	<b>STATE</b> <b>ZIP CODE</b>
<input style="width: 50%;" type="text"/>	<input style="width: 50%;" type="text"/>
<b>EIN, SSN or PTIN</b>	<b>PHONE NO.</b>
<input style="width: 50%;" type="text"/>	<input style="width: 50%;" type="text"/>
<b>@ EMAIL ADDRESS</b>	
<input style="width: 100%;" type="text"/>	



# DELAWARE 2022

DIVISION OF REVENUE FORM  
PIT-NON

## DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN

**FOR AMENDED RETURNS ONLY**

COLUMN B

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