DELAWARE 2022

DIVISION OF REVENUE
FORM PIT-UND

DELAWARE UNDERPAYMENT OF ESTIMATED TAXES

FIRST NAME	LAST NAME	TAXPAYER ID

TAXPAYER IS A FARMER OR FISHERMAN   **TAXPAYER IS USING THE ANNUALIZATION OF INCOME METHOD**

REQUIRED ANNUAL PAYMENT

A	**Enter** 90% of 2022 Delaware tax liability (Line 32 Form PIT-RES **minus** Line 33 Form PIT-RES, or Line 47 Form PIT-NON)	A
B	**Enter** 100% or 110% of 2021 Delaware tax liability (Line 32 PIT-RES **minus** Line 33 PIT-RES, or Line 47 PIT-NON). (See instructions)	B
C	**Enter** the smaller of Line "A" or Line "B". This is your Required Annual Amount.	C
D	**Delaware Withholding**	D
E	**Subtract** Line "D" from Line "C". If $800 or less, stop here. You do not owe the penalty.	E

SHORT METHOD (See instructions)

F	**Enter** the amount of Estimated Tax Payments, S Corp Payments or Refundable Business Credit	F
G	**Delaware Withholding**	G
H	**Add** Line "F" and Line "G" and enter here	H
I	**TOTAL UNDERPAYMENT - Subtract** Line "H" from Line "C". If zero or less, stop here.	I
J	**Multiply** Line "I" by 12% (times 0.12)	J
K	If the amount on Line "I" was paid on or after April 30, 2023, enter zero (0). If it was paid before April 30, 2023, **Multiply** the number of days from the date Line "I" was paid before April 30, 2023, times .05% (.0005) times the amount on Line "I".	K
L	**ESTIMATED PENALTY - Subtract** Line "K" from Line "J" and enter here	L

COMPUTING THE OVER/UNDER PAYMENT

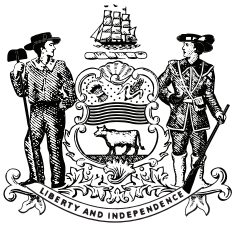|			TIME PERIOD			
			1/1/22 - 4/30/22	5/1/22 - 6/15/22	6/16/22 - 9/15/22	9/16/22 - 1/15/23
28	**Enter** amount from Part 3, Line 27	28				
29	**Enter** the amount of Estimated, S Corp, Capital Gain Tax payments, or Refundable Business Credits	29				
30	**Delaware Withholding**	30				
31	**Add** Line 29 and Line 30	31				
32	**Enter** amount, if any, from Line 38 of the previous column of this schedule (i.e., Column 2 equals Line 38 Column 1, Column 3 equals Line 38 Column 2, etc.)	32				
33	**Add** Line 31 and Line 32	33				
34	**Sum** amounts from Line 36 and Line 37 of the previous column of this schedule (i.e., Column 2 equals Line 36 Column 1 plus Line 37 Column 1, etc.)	34				
35	**Subtract** Line 34 from Line 33. If zero or less, enter zero (0). For Column 1 only, enter the amount from Line 31.	35				
36	If Line 35 equals zero, then **Subtract** Line 33 from Line 34. Otherwise, enter zero (0).	36				
37	**UNDERPAYMENT.** If Line 28 is equal to or larger than Line 35, **Subtract** Line 35 from Line 28. Then go to Line 32 of the next column. Otherwise, go to Line 38.	37				
38	**OVERPAYMENT.** If Line 35 is larger than Line 28, **Subtract** Line 28 from Line 35. Then go to Line 32 of the next column.	38				

COMPUTING THE PENALTY (See instructions)

			PAYMENT DUE			
		39	5/2/22	6/15/22	9/15/22	1/17/23
40	**Enter** number of days from date on Line 39 to when payment was made	40				
41	**Multiply** Line 40 by .05% (times .0005)	41				
42	**PENALTY FOR PERIOD - Multiply** Line 37 by Line 41	42				
43	**Add** penalties from each Column on Line 42 to determine the Total Penalty (i.e., Line 42 Column 1 plus Line 42 Column 2, etc.)	43				

DELAWARE 2022 FORM PIT-UND
DIVISION OF REVENUE
DELAWARE UNDERPAYMENT OF ESTIMATED TAXES

CHECK HERE IF YOU USED A NON-RESIDENT RETURN

ANNUALIZED INSTALLMENT METHOD		TIME PERIOD			
	1	1/1/22 - 3/31/22	1/1/22 - 5/31/22	1/1/22 - 8/31/22	1/1/22 - 12/31/22
2 **Enter** Delaware AGI from your 2022 Delaware Return (Line 12 - Form PIT-RES, or Line 37 - Form PIT-NON) for period	2				
3 **MULTIPLIER**	3	4	2.4	1.5	1
4 **ANNUALIZED AGI - Multiply** Line 2 by Line 3.	4				
5 **Enter Delaware Itemized Deductions** (Line 18 - Form PIT-RES, Line 38 - Form PIT-NON) for period. Enter zero (0) if you didn't itemize.	5				
6 **MULTIPLIER**	6	4	2.4	1.5	1
7 **ANNUALIZED ITEMIZED DEDUCTIONS - Multiply** Line 5 by Line 6	7				
8 **Enter** the Total Delaware Standard Deduction Amount. (See Instructions) Enter zero (0) if you itemized.	8				
9 **DELAWARE DEDUCTIONS -** Enter amount from Line 7 if you itemized, or from Line 8 if you used the standard deduction	9				
10 **DELAWARE TAXABLE INCOME - Subtract** Line 9 from Line 4	10				
11 **TAX LIABILITY -** Using the tax table or tax schedule, figure the amount of tax due on the amounts from Line 10	11				
12 **TAX ON LUMP SUM** (See Instructions)	12				
13 **TOTAL TAX -** Add Line 11 to Line 12	13				
14 **NON-RESIDENT FILERS ONLY -** Multiply Line 13 by the proration percentage on Line 42 of Form PIT-NON	14				
15 **TOTAL PERSONAL CREDIT AMOUNT** (See Instructions)	15				
16 **NON-RESIDENT FILERS ONLY -** Multiply Line 15 by the proration percentage on Line 42 of Form PIT-NON	16				
17 **OTHER NON-REFUNDABLE CREDITS - Add** Lines 27, 28, 29, 30, & 33 of Form PIT-RES or Lines 44 & 45 of Form PIT-NON and enter here	17				
18 **RESIDENTS -** Subtract Line 15 and Line 17 from Line 13. **NON-RESIDENTS -** Subtract Line 16 and Line 17 from Line 14.	18				
19 **MULTIPLIER**	19	.225	.450	.675	.900
20 **Multiply** Line 18 by Line 19	20				
21 **Sum** all previous columns from Line 27 (i.e., Column 2 equals Line 27 Column 1, Column 3 equals Line 27 Column 1 plus Line 27 Column 2, etc.)	21				
22 **Subtract** Line 21 from Line 20. If zero or less, enter zero (0).	22				
23 **Enter** 1/4 of the total from Part 1, Line "C", in each column	23				
24 **Enter** the amount from Line 26 of the previous column of this schedule (i.e., Column 2 equals Line 26, Column 1, Column 3 equals Line 26, Column 2, etc.)	24				
25 **Add** Line 23 to Line 24	25				
26 **Subtract** Line 22 from Line 25. If zero or less, enter zero (0)	26				
27 **Enter** the smaller of Line 22 or Line 25 here and on Line 28	27				