

# DELAWARE 2026

DIVISION OF REVENUE F O R M PIT-UND

## DELAWARE UNDERPAYMENT OF ESTIMATED TAXES

NAME

TAXPAYER ID

TAXPAYER IS A FARMER OR FISHERMAN

TAXPAYER IS USING THE ANNUALIZATION OF INCOME METHOD

### REQUIRED ANNUAL PAYMENT

- |                                                                                                                                      |    |
|--------------------------------------------------------------------------------------------------------------------------------------|----|
| A. Enter 90% of 2026 Delaware tax liability (Line 33 Form PIT-RES minus Line 34 Form PIT-RES, or Line 48 Form PIT-NON)               | A. |
| B. Enter 100% or 110% of 2025 Delaware tax liability (Line 33 PIT-RES minus Line 34 PIT-RES, or Line 48 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)

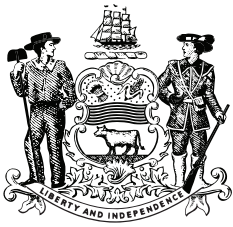
- |                                                                                                                                                                                                                                                             |    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| 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, 2027, enter zero (0). If it was paid before April 30, 2027, Multiply the number of days from the date Line "I" was paid before April 30, 2027, 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

1/1/26 - 4/30/26    5/1/26 - 6/15/26    6/16/26 - 9/15/26    9/16/26 - 1/15/27

- |                                                                                                                                                                  |     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| 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. |



# DELAWARE 2026

**F O R M**

## DIVISION OF REVENUE PIT-UND

### DELAWARE UNDERPAYMENT OF ESTIMATED TAXES

NAME

TAXPAYER ID

**COMPUTING THE PENALTY** (See instructions)

**PAYMENT DUE**

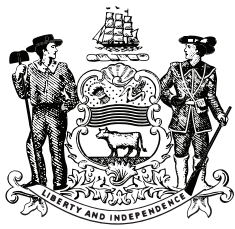
|                                                                                                                                   | 39. | 4/30/26 | 6/15/26 | 9/15/26 | 1/15/27 |
|-----------------------------------------------------------------------------------------------------------------------------------|-----|---------|---------|---------|---------|
| 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.     |

**CHECK HERE IF YOU USED A NON-RESIDENT RETURN**

**ANNUALIZED INSTALLMENT METHOD**

**TIME PERIOD**

|                                                                                                                                          | 1.  | 1/1/26 - 3/31/26 | 1/1/26 - 5/31/26 | 1/1/26 - 8/31/26 | 1/1/26 - 12/31/26 |
|------------------------------------------------------------------------------------------------------------------------------------------|-----|------------------|------------------|------------------|-------------------|
| 2. Enter Delaware AGI from your 2026 Delaware Return (Line 12 - Form PIT-RES, or Line 38 - 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 20 - Form PIT-RES, Line 40 - 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 43 of Form PIT-NON                                   | 14. |                  |                  |                  |                   |



# DELAWARE 2026

DIVISION OF REVENUE FORM PIT-UND

## DELAWARE UNDERPAYMENT OF ESTIMATED TAXES

NAME

TAXPAYER ID

**ANNUALIZED INSTALLMENT METHOD (continued)**

**TIME PERIOD**

1. 1/1/26 - 3/31/26 1/1/26 - 5/31/26 1/1/26 - 8/31/26 1/1/26 - 12/31/26

15. **TOTAL PERSONAL CREDIT AMOUNT** (See Instructions)

15.

16. **NON-RESIDENT FILERS ONLY** - Multiply Line 15 by the proration percentage on Line 44 of Form PIT-NON

16.

17. **OTHER NON-REFUNDABLE CREDITS** - Add Lines 28, 29, 30, 31, & 34 (if non-refundable) of Form PIT-RES or Lines 45 & 46 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.