

DELAWARE 2023

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
Spouse First Name	M.I.	Last Name	Suffix
Present Home Address (Number and Street)		Apartment #	
City	State	Zip Code	

Filing Status (Must check one)

<p>Form PIT-UND Attached 1. Single, Divorced, Widow(er)</p> <p>Claimed as Dependant on someone else's return 2. Joint</p> <p>Check if FULL-YEAR Non-Resident in 2023</p>	<p>3. Married & Filing Separate Forms</p> <p>5. Head of Household</p> <p>If you were a part-year resident in 2023, give the dates you resided in Delaware:</p> <p>mm-dd-yyyy mm-dd-yyyy</p>
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SECTION A - INCOME AND ADJUSTMENTS FROM FEDERAL RETURN

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

SECTION B - ADDITIONS

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

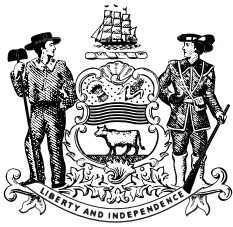
SECTION C - SUBTRACTIONS

22. INTEREST RECEIVED ON U.S. OBLIGATIONS	22.	.00	22.	.00
23. PENSION/RETIREMENT EXCLUSIONS (For a definition of eligible income, see instructions)	23.	.00	23.	.00
If your Spouse had a Military Pension If You had a Military Pension				
24. DELAWARE STATE TAX REFUND	24.	.00	24.	.00
25. Fiduciary Adjustment, Work Opportunity Credit, Delaware NOL Carryforward, etc.	25.	.00	25.	.00
26a. Taxable Social Security Benefits/Railroad	26a.	.00	26a.	.00
26b. 529 Contribution to Delaware-sponsored Tuition Program or ABLE Program	26b.	.00	26b.	.00
27. TOTAL Add Line 22 through Line 26b	27.	.00	27.	.00
28. Subtract Line 27 from Line 21	28.	.00	28.	.00
29. EXCLUSION FOR CERTAIN PERSONS 60 AND OVER OR DISABLED (See instructions)	29.	.00	29.	.00
30a. COLUMN B- Subtract Line 29 from Line 28. This is your modified Delaware Source Income. Enter on Page 2, Line 42, Box A	30a.	.00		.00
30b. COLUMN A - Subtract Line 29 from Line 28. This is your Delaware Adjusted Gross Income. Enter on Page 2, Line 37 and Line 42, Box B	30b.	.00		.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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DIVISION OF REVENUE FOR M

DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN

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. Filing Statuses 1, 3, & 5 enter \$3250; Filing Status 2 enter \$6500; If you elect the DELAWARE ITEMIZED DEDUCTIONS check here b. 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 blind Check box(es) - if YOU were: 65 or over blind	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) PRORATION DECIMAL Tax Liability from Tax Rate Table/ A. Line 30a .00 (See instructions) Schedule Amount B. Line 30b .00 = X .00	42.	.00
43a.	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	43a.	.00
43b.	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	43b.	.00
44.	TAX IMPOSED BY STATE OF 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 2024 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
CHECKING		
SAVINGS		

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

YES NO

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 _____ BUSINESS PHONE NUMBER _____

@ EMAIL ADDRESS _____

PAID PREPARER INFORMATION

PAID PREPARER SIGNATURE _____ DATE _____

ADDRESS _____

CITY _____ STATE _____ ZIP CODE _____

EIN, SSN or PTIN _____ PHONE NO. _____

@ EMAIL ADDRESS _____

PLEASE REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN



DELAWARE 2023

DIVISION OF REVENUE FORM

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)	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)	69.		.00
70. PENALTIES AND INTEREST DUE	70.		.00
71. NET BALANCE DUE - Add Line 67 and Line 69 to Line 70	71.	PAY IN FULL	.00
72. NET REFUND - Subtract Line 69 and Line 70 from Line 68	72.	ZERO DUE/TO BE REFUNDED	.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