DELAWARE 2021
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

PART 1 — REQUIRED ANNUAL PAYMENT

|			
A	**Enter** 90% of 2021 Delaware tax liability (Line 32 PIT-RES minus Line 33 PIT-RES, or Line 47 PIT-NON)	A	
B	**Enter** 100% or 110% of 2020 Delaware tax liability (Line 16 - Resident - 200-01, or Line 47 - Non-Resident - 200-02) See instructions ⓘ	B	
C	**Enter** the smaller of Line "A" or Line "B". This is your Required Annual Amount.	C	
D	**Delaware Withholding, S Corp Payments, or Refundable Business Credits for 2021**	D	
E	**Subtract** Line "D" from Line "C". If less than $800, stop here. You do not owe the penalty.	E	

PART 2 — SHORT METHOD (See instructions)

F	**Enter** the amount of Estimated Tax Payments made.	F	
G	**Delaware Withholding, S Corp Payments, or Refundable Business Credits**	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 May 2, 2022, enter zero (0). If it was paid before May 2, 2022, **multiply** the number of days from the date Line "I" was paid before April 30, 2022, times .05% (.0005) times the amount on Line "I".	K	
L	**ESTIMATED PENALTY - Subtract** Line "K" from Line "J" and enter here	L	

PART 4 — COMPUTING THE OVER/UNDER PAYMENT

			TIME PERIOD			
			1/1/21 - 4/30/21	5/1/21 - 6/15/21	6/16/21 - 9/15/21	9/16/21 - 1/15/22
28	**Enter** amount from Part 3, Line 27	28				
29	**Enter** the amount of Estimated and Capital Gain Tax payments	29				
30	**Delaware Withholding, S Corp Payments, or Refundable Business Credits**	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				

PART 5 — COMPUTING THE PENALTY (See instructions)

			PAYMENT DUE			
		39	4/30/21	6/15/21	9/15/21	1/18/22
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				
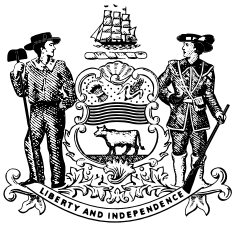
DELAWARE 2021 FORM PIT-UND
DIVISION OF REVENUE
DELAWARE UNDERPAYMENT OF ESTIMATED TAXES

CHECK HERE IF YOU USED A NON-RESIDENT RETURN ☐

PART 3	ANNUALIZED INSTALLMENT METHOD			**TIME PERIOD**			
			1	1/1/21 - 3/31/21	1/1/21 - 5/31/21	1/1/21 - 8/31/21	1/1/21 - 12/31/21
2	**Enter** Delaware AGI from your 2021 Delaware Return (Line 12 - PIT-RES, or Line 37 - 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 - PIT-RES, Line 38 - 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 your tax return	🖩	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 your tax return	🖩	16				
17	**OTHER NON-REFUNDABLE CREDITS - Add** Lines 27, 28, 29, 30, & 33 of PIT-RES or Lines 44 & 45 of 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				