



# 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

- Form PIT-UND Attached
- Claimed as Dependant on someone else's return
- Check if FULL-YEAR Non-Resident in 2023

**Filing Status (Must check one)**

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

2.  Joint    5.  Head of Household

If you were a part-year resident in 2023, give the dates you resided in Delaware:

  

mm-dd-yyyy                      mm-dd-yyyy

SECTION A - INCOME AND ADJUSTMENTS FROM FEDERAL RETURN	
1.	WAGES, SALARIES, TIPS, ETC.
2.	INTEREST
3.	DIVIDENDS
4.	STATE REFUNDS, CREDITS OR OFFSETS OF STATE & LOCAL INCOME TAXES
5.	ALIMONY RECEIVED
6.	BUSINESS INCOME OR (LOSS) (See instructions) <span style="float: right;">i</span>
7a.	CAPITAL GAIN OR (LOSS)
7b.	OTHER GAINS OR (LOSSES)
8.	IRA DISTRIBUTIONS
9.	TAXABLE PENSIONS AND ANNUITIES
10.	RENTS, ROYALTIES, PARTNERSHIPS, S CORPS, ESTATES, TRUSTS, ETC.
11.	FARM INCOME OR (LOSS)
12.	UNEMPLOYMENT COMPENSATION (INSURANCE)
13.	TAXABLE SOCIAL SECURITY BENEFITS
14.	OTHER INCOME (State nature and source)
15.	TOTAL INCOME - Add Line 1 through Line 14 <span style="float: right;">⌵</span>
16.	TOTAL FEDERAL ADJUSTMENTS (See instructions) <span style="float: right;">i</span>
17.	FEDERAL ADJUSTED GROSS INCOME FOR DELAWARE PURPOSES Subtract Line 16 from Line 15 <span style="float: right;">⌵</span>
SECTION B - ADDITIONS	
18.	INTEREST RECEIVED ON OBLIGATIONS OF ANY STATE OTHER THAN DELAWARE
19.	FIDUCIARY ADJUSTMENT, OIL DEPLETION
20.	TOTAL - Add Line 18 to Line 19 <span style="float: right;">⌵</span>
21.	Add Line 17 to Line 20 <span style="float: right;">⌵</span>
SECTION C - SUBTRACTIONS	
22.	INTEREST RECEIVED ON U.S. OBLIGATIONS
23.	PENSION/RETIREMENT EXCLUSIONS (For a definition of eligible income, see instructions) If your Spouse had a Military Pension <input type="checkbox"/> If You had a Military Pension <input type="checkbox"/> <span style="float: right;">i</span>
24.	DELAWARE STATE TAX REFUND
25.	Fiduciary Adjustment, Work Opportunity Credit, Delaware NOL Carryforward, etc.
26a.	Taxable Social Security Benefits/Railroad
26b.	529 Contribution to Delaware-sponsored Tuition Program    or ABLE Program <span style="float: right;">⌵</span>
27.	TOTAL Add Line 22 through Line 26b <span style="float: right;">⌵</span>
28.	Subtract Line 27 from Line 21 <span style="float: right;">i</span>
29.	EXCLUSION FOR CERTAIN PERSONS 60 AND OVER OR DISABLED (See instructions)
30a.	COLUMN B- Subtract Line 29 from Line 28. This is your modified Delaware Source Income. <span style="float: right;">⌵</span> Enter on Page 2, Line 42, Box A
30b.	COLUMN A - Subtract Line 29 from Line 28. This is your Delaware Adjusted Gross Income. <span style="float: right;">⌵</span> Enter on Page 2, Line 37 and Line 42, Box B

FEDERAL COLUMN A		DELAWARE SOURCE INCOME/LOSS COLUMN B	
1.	\$ .00	1.	\$ .00
2.	\$ .00	2.	\$ .00
3.	\$ .00	3.	\$ .00
4.	\$ .00	4.	\$ .00
5.	\$ .00	5.	\$ .00
6.	\$ .00	6.	\$ .00
7a.	\$ .00	7a.	\$ .00
7b.	\$ .00	7b.	\$ .00
8.	\$ .00	8.	\$ .00
9.	\$ .00	9.	\$ .00
10.	\$ .00	10.	\$ .00
11.	\$ .00	11.	\$ .00
12.	\$ .00	12.	\$ .00
13.	\$ .00	13.	\$ .00
14.	\$ .00	14.	\$ .00
15.	\$ .00	15.	\$ .00
16.	\$ .00	16.	\$ .00
17.	\$ .00	17.	\$ .00
18.	\$ .00	18.	\$ .00
19.	\$ .00	19.	\$ .00
20.	\$ .00	20.	\$ .00
21.	\$ .00	21.	\$ .00
22.	\$ .00	22.	\$ .00
23.	\$ .00	23.	\$ .00
24.	\$ .00	24.	\$ .00
25.	\$ .00	25.	\$ .00
26a.	\$ .00	26a.	\$ .00
26b.	\$ .00	26b.	\$ .00
27.	\$ .00	27.	\$ .00
28.	\$ .00	28.	\$ .00
29.	\$ .00	29.	\$ .00
30a.	\$ .00	30a.	\$ .00
30b.	\$ .00	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 8710  
Wilmington, DE 19899-8710

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



# DELAWARE 2023

DIVISION OF REVENUE F O R M  
PIT-NON  
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 <b>a.</b> <input type="checkbox"/> Filing Statuses 1, 3, & 5 enter \$3250; Filing Status 2 enter \$6500; If you elect the DELAWARE ITEMIZED DEDUCTIONS check here <b>b.</b> <input type="checkbox"/> 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 <input type="checkbox"/> blind <input type="checkbox"/> Check box(es) - if YOU were: 65 or over <input type="checkbox"/> blind <input type="checkbox"/>	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)	42. \$ .00
A. Line 30a <input type="text"/> .00 PRORATION DECIMAL (See instructions) Tax Liability from Tax Rate Table/ Schedule Amount	
B. Line 30b <input type="text"/> .00 = <input type="text"/> X <input type="text"/> .00	
43a. PERSONAL CREDITS If you are Filing Status 3, see instructions. Enter number of exemptions listed on Federal return <input type="text"/> x \$110 = <input type="text"/> Multiply this amount by the proration decimal on Line 42 ( x <input type="text"/> ) and enter total here	43a. \$ .00
43b. CHECK BOX(ES) SPOUSE 60 or over (if filing status 2) <input type="checkbox"/> SELF 60 or over <input type="checkbox"/> Enter number of boxes checked on Line 43b <input type="text"/> x \$110 = <input type="text"/> Multiply this amount by the proration decimal on Line 42 ( x <input type="text"/> ) and enter total here	43b. \$ .00
44. TAX IMPOSED BY STATE OF <input type="text"/> 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.

<b>ACCOUNT TYPE</b> <input type="checkbox"/> CHECKING <input type="checkbox"/> SAVINGS	<b>ROUTING NUMBER</b> <input type="text"/>	<b>ACCOUNT NUMBER</b> <input type="text"/>	Is this refund going to or through an account that is located outside of the United States? <input type="checkbox"/> YES <input type="checkbox"/> NO
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**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 _____	



# DELAWARE 2023

DIVISION OF REVENUE FORM

## 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) <span style="float: right;">+</span>	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 <span style="float: right;">-</span>	66. \$ .00
67.	<b>BALANCE DUE</b> - If Line 47 is greater than Line 66, <b>Subtract</b> Line 66 from Line 47 and enter here <span style="float: right;">-</span>	67. \$ .00
68.	<b>OVERPAYMENT</b> - If Line 66 is greater than Line 47, <b>Subtract</b> Line 47 from Line 66 and enter here <span style="float: right;">-</span>	68. \$ .00
69.	<b>AMOUNT OF LINE 68 TO BE APPLIED TO YOUR ESTIMATED TAX ACCOUNT</b> (See Instructions) <span style="float: right;">+</span>	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 <span style="float: right;">PAY IN FULL</span> <span style="float: right;">+</span>	71. \$ .00
72.	<b>NET REFUND</b> - Subtract Line 69 and Line 70 from Line 68 <span style="float: right;">ZERO DUE/TO BE REFUNDED</span> <span style="float: right;">-</span>	72. \$ .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**

