DELAWARE DIVISION OF REVENUE

2025 FORM PIT-UND

DELAWARE UNDERPAYMENT OF ESTIMATED TAXES

Prepare For Print | Reset

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 2025 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 2024 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.	

PART 2 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, 2026, enter zero (0). If it was paid before April 30, 2026, **Multiply** the number of days from the date Line "I" was paid before April 30, 2026, 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			
			1/1/25 - 4/30/25	5/1/25 - 6/15/25	6/16/25 - 9/15/25	9/16/25 - 1/15/26
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.				

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PART 5 COMPUTING THE PENALTY (See instructions)

			PAYMENT DUE			
		39.	5/1/25	6/16/25	9/15/25	1/15/26
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 ☐

PART 3 ANNUALIZED INSTALLMENT METHOD

			TIME PERIOD			
		1.	1/1/25 - 3/31/25	1/1/25 - 5/31/25	1/1/25 - 8/31/25	1/1/25 - 12/31/25
2.	**Enter** Delaware AGI from your 2025 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 2025 FORM
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DELAWARE UNDERPAYMENT OF ESTIMATED TAXES

NAME		TAXAPAYER ID	

PART 3 ANNUALIZED INSTALLMENT METHOD (continued)

			TIME PERIOD			
		1.	1/1/25 - 3/31/25	1/1/25 - 5/31/25	1/1/25 - 8/31/25	1/1/25 - 12/31/25
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.				