

DELAWARE 2023

DIVISION OF REVENUE PIT-UND
DELAWARE UNDERPAYMENT OF ESTIMATED TAXES



CHECK HERE IF YOU USED A NON-RESIDENT RETURN

ANNUALIZED INSTALLMENT METHOD		TIME PERIOD				
		1	1/1/23 - 3/31/23	1/1/23 - 5/31/23	1/1/23 - 8/31/23	1/1/23 - 12/31/23
2	Enter Delaware AGI from your 2023 Delaware Return (Line 12 - Form PIT-RES, or Line 37 - 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 18 - Form PIT-RES, Line 38 - 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 42 of Form PIT-NON	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 Form PIT-NON	16				
17	OTHER NON-REFUNDABLE CREDITS - Add Lines 27, 28, 29, 30, & 33 of PIT-RES or Lines 44 & 45 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				