

**DELAWARE TAX CREDITS FOR INCOME TAXES
PAID TO ANOTHER STATE**
(Attach to return)

Name(s)

Social Security No.

Part-year residents who paid income tax to another state on income which was earned in the other state **while a resident of Delaware**, and which is **also included in the Delaware modified source income**, may be allowed to claim a tax credit against their Delaware tax liability. **Do not include city wage taxes or county taxes paid directly to the county. See Worksheet below.**

LINE 44 WORKSHEET - CREDIT FOR TAXES PAID TO ANOTHER STATE

1. Enter adjusted gross income from the other state 1.
2. Enter Delaware adjusted gross income (Line 37 of the return) 2.
3. Enter the income from the other state while a Delaware resident (include federal modifications) 3.
4. Enter the total income from the other state 4.
5. Enter the Delaware tax liability (Line 42) 5.
6. Enter the tax liability for the other state (net of credits). (Exclude city wage tax or county taxes.) 6.
7. Divide Line 1 of the worksheet by Line 2 7.
8. Multiply Line 7 by Line 5 8.
9. Divide Line 3 by Line 4 9.
10. Multiply Line 9 by Line 6 10.
11. Enter the lesser of Lines 5, 8, and 10 here and on Line 44 of the return 11.