

DELAWARE TAX CREDITS FOR INCOME TAXES
IMPOSED BY OTHER STATES
(Attach to return)

Name(s)

Social Security No.

If you are a resident of Delaware (or elect to be taxed as one) and pay income taxes to another State on income earned in the other State which is also included in your Delaware taxable income, the law allows you a tax credit against your Delaware income tax.

Do not include city wage taxes or county taxes paid directly to the county. (See Worksheet below.) If you claim a credit for taxes paid to another state, you must attach a signed copy of the income tax return filed with the other state(s).

In addition, your Delaware return information will be shared with the other state(s) for which you claimed the credit.

**LINE 27 WORKSHEET
CREDIT FOR TAXES PAID TO ANOTHER STATE**

Column A

Column B

- | | | |
|--|-------|---------|
| 1. Enter adjusted gross income from the other state return | _____ | _____ 1 |
| 2. Delaware adjusted gross income (Line 12 of return) | _____ | _____ 2 |
| 3. If Line 1 is less than Line 2: divide Line 1 by Line 2 and
enter. If Line 1 is greater than Line 2: enter 100% | _____ | _____ 3 |
| 4. Enter amount from Line 23, Form PIT-RES | _____ | _____ 4 |
| 5. Multiply Line 3 by Line 4 | _____ | _____ 5 |
| 6. Enter taxes paid to other states (net of credits).
(Exclude city wage and county taxes paid directly to county) | _____ | _____ 6 |
| 7. Your credit allowance for this state is the smaller of Line 5 or 6.
Enter this amount here and on Line 27 of Form PIT-RES | _____ | _____ 7 |