

DELAWARE FIDUCIARY
INCOME TAX RETURN

DF20622019999

Fiscal Year MM DD YY To MM DD YYCHECK APPLICABLE BOX: ☐ INITIAL RETURN ☐ AMENDED RETURN

NAME OF TRUST OR ESTATE

TRUST NUMBER

NAME AND TITLE OF FIDUCIARY

ADDRESS OF FIDUCIARY (NUMBER AND STREET)

CITY STATE ZIP CODE

EMPLOYER IDENTIFICATION NUMBER

FILING STATUS (CHECK ONE):

RESIDENT ESTATE ☐NON-RESIDENT ESTATE ☐RESIDENT TRUST ☐NON-RESIDENT TRUST ☐**NOTE: YOU MUST ATTACH A COPY OF YOUR FEDERAL RETURN (FORM 1041) AND SUPPORTING SCHEDULES TO THIS RETURN**

1. FEDERAL TAXABLE INCOME OF FIDUCIARY (FORM 1041, LINE 23).....		1.
2. INCOME OF ELECTING SMALL BUSINESS TRUSTS.....		2.
3. NET MODIFICATIONS OF ELECTING SMALL BUSINESS TRUSTS (ATTACH SEPARATE SCH. A).....		3.
4. COMBINE LINES 1, 2 AND 3.....		4.
5. FIDUCIARY'S SHARE OF DELAWARE MODIFICATIONS (FROM SCHEDULE B, COLUMN B, LINE 1).....		5.
6. INCOME ACCUMULATED FOR NON-RESIDENT BENEFICIARIES (SCHEDULE C).....		6.
7. DELAWARE TAXABLE INCOME (LINE 4 PLUS/MINUS LINE 5 & 6)		7.
8. DELAWARE TAX (COMPUTE FROM TAX RATE SCHEDULE, PAGE 2).....		8.
9. TAX ON LUMP SUM DISTRIBUTIONS (FORM PIT-STC MUST BE ATTACHED).....		9.
10. TOTAL TAX - ADD LINES 8 AND 9 AND ENTER HERE		10.
11. NON-REFUNDABLE CREDITS.....		11.
12. BALANCE (SUBTRACT LINE 11 FROM LINE 10) (CANNOT BE LESS THAN ZERO).....		12.
13. ESTIMATED TAX PAID AND PAYMENTS WITH EXTENSIONS.....		13.
14. OTHER PAYMENTS (INCLUDE REAL ESTATE ESTIMATED TAXES ON THIS LINE).....		14.
15. TOTAL CREDITS (ADD LINES 13 AND 14).....		15.
16. PREVIOUS REFUNDS.....		16.
17. NET REFUNDABLE CREDITS (SUBTRACT LINE 16 FROM LINE 15).....		17.
18. IF LINE 12 IS MORE THAN LINE 17, SUBTRACT LINE 17 FROM LINE 12.....PAY IN FULL>		18.
19(a). IF LINE 17 IS MORE THAN LINE 12, SUBTRACT LINE 12 FROM LINE 17 (Total Overpayment).....		19(a).
19(b). ENTER ON LINE 19(b) THE AMOUNT OF OVERPAYMENT TO BE REFUNDED TO YOU.....		19(b).
19(c). ENTER ON LINE 19(c) THE AMOUNT OF OVERPAYMENT TO BE APPLIED AS A CARRYOVER TO TAX YEAR 2023.....		19(c).

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS RETURN, INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT, AND COMPLETE. IF PREPARED BY A PERSON OTHER THAN TAXPAYER, THIS DECLARATION IS BASED ON ALL INFORMATION OF WHICH HE/SHE HAS ANY KNOWLEDGE.

SIGNATURE OF FIDUCIARY OR OFFICER REPRESENTING FIDUCIARY MM DD YY
DATE

PREPARER BUSINESS PHONE

SIGNATURE OF PAID PREPARER MM DD YY
DATE

PREPARER EMPLOYER ID OR SOCIAL SECURITY NUMBER

STREET ADDRESS OF PREPARER

CITY

STATE

ZIP

MAKE CHECK PAYABLE AND MAIL TO: DIVISION OF REVENUE, P.O. BOX 2044, WILMINGTON, DELAWARE 19899-2044

(Rev 04/2022)

SCHEDULE A - DELAWARE MODIFICATIONS AND ADJUSTMENTS

ADDITIONS

1. INTEREST ON OBLIGATIONS OF STATES OTHER THAN DELAWARE		1.
2. OTHER ADJUSTMENTS		2.
3. STATE INCOME TAX ON FEDERAL RETURN (ALL STATES) (SEE INSTRUCTIONS)		3.
4. TOTAL ADDITIONS (ADD LINES 1, 2, AND 3)		4.

SUBTRACTIONS

5. INTEREST ON U.S. OBLIGATIONS		5.
6. OTHER ADJUSTMENTS		6.
7. TOTAL SUBTRACTIONS (ADD LINES 5 AND 6)		7.
8. NET DELAWARE MODIFICATIONS (SUBTRACT LINE 7 FROM LINE 4). ENTER HERE AND ON SCHEDULE B, COLUMN B, LINE 6		8.

SCHEDULE B - SHARE OF DELAWARE MODIFICATIONS AND ADJUSTMENTS

NAME AND ADDRESS (INCLUDE FIDUCIARY SHARE ON LINE 1)	TAXPAYER IDENTIFICATION NUMBER	COLUMN A SHARE OF FEDERAL SECTION 641(c) AND DISTRIBUTABLE NET INCOME	%	COLUMN B SHARE OF DELAWARE MODIFICATIONS AND ADJUSTMENTS
1.		\$		\$
2.				
3.				
4.				
5.				
6. TOTAL		\$	100%	\$

SCHEDULE C - INCOME ACCUMULATED FOR NON-RESIDENT BENEFICIARY

(IF BENEFICIARY RESIDED IN DELAWARE DURING ANY PART OF THE TAXABLE YEAR, SPECIFY DATES)

	Column A	Column B	Column C	Column D	Column E	Column F	Column G
Last Four Digits of Beneficiary's FEIN	Amount from Schedule B, Col A	Amount of Column A, From Delaware Source (Information Only)	Share of Modifications, Schedule B, Column B	Column A, Plus or Minus Column C	Dates, Resided Outside Delaware	%	Multiply Column D by Column F

DEDUCTIONS FOR INCOME ACCUMULATED FOR NON-RESIDENT BENEFICIARIES (ENTER TOTAL, COLUMN G ON PAGE 1 LINE 6).....

\$

TAX RATE SCHEDULE



DF20622029999

IF INCOME ON LINE 7 IS:

AT LEAST	BUT NOT OVER
\$ 0.	\$ 2,000.
2,000.	5,000.
5,000.	10,000.
10,000.	20,000.
20,000.	25,000.
25,000.	60,000.
\$60,000 AND OVER	

YOUR TAX IS:

\$ 0.
2.20% OF AMOUNT OVER \$2,000.
\$66.00 + 3.90% OF AMOUNT OVER \$5,000.
\$261.00 + 4.80% OF AMOUNT OVER \$10,000.
\$741.00 + 5.20% OF AMOUNT OVER \$20,000.
\$1,001.00 + 5.55% OF AMOUNT OVER \$25,000.
\$2,943.50 + 6.60% OF AMOUNT OVER \$60,000.

BENEFICIARY'S INFORMATION

Fiscal year beginning MM DD YY and ending MM DD YY

Name of Estate or Trust Percentage of Distributive Share %

Beneficiary's ID Number Employer ID Number

Beneficiary's Name
Beneficiary's Address
City State ZIP Code -

☐ Amended K-1

☐ Final K-1

☐ Non-resident

Fiduciary's Name
Fiduciary's Address
City State Zip Code -

(a) Allocable share item	(b) Amount	(c) Enter the amounts in column (b) on
1. Beneficiary's Federal Distributable Net Income.....		
2. Beneficiary's share of additions.....		Form PIT-RES, Line 3 or PIT-NON Line 19
3. Beneficiary's share of subtractions.....		Form PIT-RES, Line 7 or PIT-NON Line 25

NON-RESIDENT BENEFICIARY INFORMATION

4. Net business income allocable to Delaware.....		Form 1041 UP EL Line 6
5. Capital gain (loss) allocable to Delaware.....		Form 1041 UP EL Line 7a
6. Other gain (loss) allocable to Delaware.....		Form 1041 UP EL Line 7b
7. Net partnership income allocable to Delaware.....		Form 1041 UP EL Line 10
8. Net estate and trust income allocable to Delaware.....		Form 1041 UP EL Line 10
9. Net rent and royalty income allocable to Delaware.....		Form 1041 UP EL Line 10
10. Net S-Corporation income allocable to Delaware.....		Form 1041 UP EL Line 10
11. Net farm income allocable to Delaware.....		Form 1041 UP EL Line 11



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