



# DELAWARE 2023

DIVISION OF REVENUE F O R M  
FIDUCIARY INCOME TAX RETURN  
FORMERLY 400



For Fiscal Year beginning  and ending

Taxpayer ID

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Name of Trust or Estate

Name and Title of Fiduciary

Street Address of Fiduciary

City  State  Zip Code

✓ Check Applicable Box:

- Initial Return
- Amended Return

✓ Check One Filing Status:

- Resident Estate
- Non-Resident Estate
- Resident Trust
- Non-Resident Trust

📎 Attach Completed Copy of Federal Form 1041 and Supporting Schedules to this return

<b>1. FEDERAL TAXABLE INCOME OF FIDUCIARY</b> (Federal Form 1041, Line 23)		1.	\$		.00
<b>2. INCOME OF ELECTING SMALL BUSINESS TRUSTS</b>		2.	\$		.00
<b>3. NET MODIFICATIONS OF ELECTING SMALL BUSINESS TRUSTS</b> (Attach separate Schedule A)	📎	3.	\$		.00
<b>4. COMBINE - Add Line 1 through Line 3</b>	📊	4.	\$		.00
<b>5. FIDUCIARY'S SHARE OF DELAWARE MODIFICATIONS</b> (Schedule B, Column B, Line 1)		5.	\$		.00
<b>6. INCOME ACCUMULATED FOR NON-RESIDENT BENEFICIARIES</b> (Schedule C)		6.	\$		.00
<b>7. DELAWARE TAXABLE INCOME - Line 4 Plus/Minus Line 5&amp;6</b>	📊	7.	\$		.00
<b>8. DELAWARE TAX</b> (Compute from tax rate schedule, Page 2)	ℹ️	8.	\$		.00
<b>9. TAX ON LUMP SUM DISTRIBUTIONS</b> (Form PIT-STC must be attached)	📎	9.	\$		.00
<b>10. TOTAL TAX - Add Line 8 to Line 9</b>	📊	10.	\$		.00
<b>11. NON-REFUNDABLE CREDITS</b> (See instructions)	⊕	11.	\$		.00
<b>12. BALANCE - Subtract Line 11 from Line 10 (Enter 0 if Negative)</b>	📊	12.	\$		.00
<b>13. ESTIMATED TAX PAID AND PAYMENTS WITH EXTENSIONS</b>		13.	\$		.00
<b>14. OTHER PAYMENTS</b> (Include real estate estimated taxes on this line)		14.	\$		.00
<b>15. TOTAL CREDITS - Add Line 13 to Line 14</b>	📊	15.	\$		.00
<b>16. PREVIOUS REFUNDS</b>		16.	\$		.00
<b>17. NET REFUNDABLE CREDITS - Subtract Line 16 from Line 15</b>	📊	17.	\$		.00
<b>18. BALANCE DUE AND PAY IN FULL - If Line 12 is greater than Line 17 - Subtract Line 17 from Line 12</b>	📊	18.	\$		.00
<b>19a. OVERPAYMENT - If Line 17 is greater than Line 12 - Subtract Line 12 from Line 17</b>	📊	19a.	\$		.00
<b>19b. AMOUNT TO BE REFUNDED</b>		19b.	\$		.00
<b>19c. AMOUNT TO BE CREDITED TO 2024 TENTATIVE TAX</b>		19c.	\$		.00

**BE SURE TO SIGN YOUR RETURN BELOW AND KEEP A COPY FOR YOUR RECORDS**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and believe it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge.

\_\_\_\_\_  
SIGNATURE OF FIDUCIARY OFFICER OR REPRESENTATIVE      DATE

TITLE OF OFFICER

PHONE NUMBER

@ EMAIL ADDRESS

**PAID PREPARER INFORMATION**

\_\_\_\_\_  
PAID PREPARER SIGNATURE      DATE

ADDRESS

CITY  STATE  ZIP CODE

EIN, SSN or PTIN  PHONE NUMBER

@ EMAIL ADDRESS



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**SCHEDULE A**

**DELAWARE MODIFICATIONS AND ADJUSTMENTS**

1.	INTEREST ON OBLIGATIONS OF STATES OTHER THAN DELAWARE	1.	\$	.00
2.	OTHER ADJUSTMENTS	2.	\$	.00
3.	STATE INCOME TAX ON FEDERAL RETURN (All States) (See instructions)	3.	\$	.00
4.	TOTAL ADDITIONS - Add Line 1 through Line 3	4.	\$	.00
5.	INTEREST ON U.S. OBLIGATIONS	5.	\$	.00
6.	OTHER ADJUSTMENTS	6.	\$	.00
7.	TOTAL SUBTRACTIONS - Add Line 5 and Line 6	7.	\$	.00
8.	NET DELAWARE MODIFICATIONS - Subtract Line 7 from Line 4 (Also, Enter on Schedule B, Column B, Line 6)	8.	\$	.00

**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	PERCENT	COLUMN B Share of Delaware Modifications and Adjustments
1.		\$ .00	%	\$ .00
2.		\$ .00	%	\$ .00
3.		\$ .00	%	\$ .00
4.		\$ .00	%	\$ .00
5.		\$ .00	%	\$ .00
6. TOTAL		\$ .00	100 %	\$ .00

**SCHEDULE C**

**INCOME ACCUMULATED FOR NON-RESIDENT BENEFICIARY** (If beneficiary resided in Delaware any part of the taxable year, specify dates)

	COLUMN A Last 4 Digits of Beneficiary's FEIN	COLUMN B Amount from Schedule B, Col A	COLUMN C Amount of Column A from Delaware Source (Information Only)	COLUMN D Share of Modifications Schedule B, Column B	COLUMN E Column A Plus or Minus Column C	COLUMN F Dates Resided Outside Delaware	COLUMN G Percent	COLUMN H Multiply Column D by Column F	
1.		\$ .00	\$ .00	\$ .00	\$ .00		%	\$ .00	
2.		\$ .00	\$ .00	\$ .00	\$ .00		%	\$ .00	
3.		\$ .00	\$ .00	\$ .00	\$ .00		%	\$ .00	
4.	<b>DEDUCTIONS FOR INCOME ACCUMULATED FOR NON-RESIDENT BENEFICIARIES - Add Column G, Line 1 through Line 3 (Also, enter on Page 1, Line 6)</b>								\$ .00

TAX RATE SCHEDULE	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.