



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

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

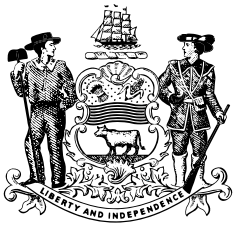
PAID PREPARER SIGNATURE 📅 DATE

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)

	COLUMN A 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 B Amount of Column A from Delaware Source (Information Only)	COLUMN C Share of Modifications Schedule B, Column B	COLUMN D Column A Plus or Minus Column C	COLUMN E Dates Resided Outside Delaware	COLUMN F Percent	COLUMN G 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.	DEDUCTIONS FOR INCOME ACCUMULATED FOR NON-RESIDENT BENEFICIARIES - Add Column G, Line 1 through Line 3 (Also, enter on Page 1, Line 6)								\$.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.