

# DELAWARE 2024

DIVISION OF REVENUE F O R M

## DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN

For Fiscal Year beginning \_\_\_\_\_ and ending \_\_\_\_\_

Your Taxpayer ID \_\_\_\_\_

Spouse Taxpayer ID \_\_\_\_\_

Amended Return  
Must include page 4

**Filing Status (Must  check one)**

1. Single, Divorced, Widow(er)    2. Joint    3. Married & Filing Separate Forms  
4. Married & Filing Combined Separate on this form    5. Head of Household

Your First Name \_\_\_\_\_ M.I. \_\_\_\_\_ Last Name \_\_\_\_\_ Suffix \_\_\_\_\_

Spouse First Name \_\_\_\_\_ M.I. \_\_\_\_\_ Last Name \_\_\_\_\_ Suffix \_\_\_\_\_

Present Home Address (Number and Street) \_\_\_\_\_ Apartment # \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Form  
PIT-UND  
Attached

If you were a part-year resident in 2024, give the dates you resided in Delaware:

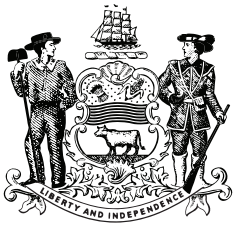
Claimed as  
Dependant  
on someone  
else's return

mm-dd-yyyy

mm-dd-yyyy

**Column A is for Spouse information, Filing status 4 only. All other filing status use Column B.**

		COLUMN A		COLUMN B
<b>+ SECTION A - ADDITIONS</b>				
1. FEDERAL AGI AMOUNT FROM FEDERAL FORM 1040	1.	.00	1.	.00
2. INTEREST ON STATE & LOCAL OBLIGATIONS OTHER THAN DELAWARE	2.	.00	2.	.00
3. FIDUCIARY ADJUSTMENT, OIL DEPLETION	3.	.00	3.	.00
4. TOTAL - Add Lines 1 through 3	4.	.00	4.	.00
<b>- SECTION B - SUBTRACTIONS</b>				
5. INTEREST RECEIVED ON U.S. OBLIGATIONS	5.	.00	5.	.00
6. PENSION/RETIREMENT EXCLUSIONS <small>(For a definition of eligible income, see instructions)</small>	6.	.00	6.	.00
<b>Column A</b> if Spouse had a Military Pension <b>Column B</b> if You had a Military Pension				
7. DELAWARE STATE TAX REFUND, FIDUCIARY ADJUSTMENT, WORK OPPORTUNITY TAX CREDIT, DELAWARE NOL CARRYFORWARD, ETC. <small>(See instructions)</small>	7.	.00	7.	.00
8a. TAXABLE SOCIAL SECURITY/RR RETIREMENT BENEFITS/HIGHER EDUCATION EXCLUSION/CERTAIN LUMP SUM DISTRIBUTIONS <small>(See instructions)</small>	8a.	.00	8a.	.00
8b. 529 CONTRIBUTION TO DELAWARE-SPONSORED TUITION PROGRAM OR ABLE PROGRAM	8b.	.00	8b.	.00
<b>Column A</b> if Spouse 529 ABLE <b>Column B</b> if You 529 ABLE				
9. Add Lines 5 through 8b	9.	.00	9.	.00
10. Subtract Line 9 from Line 4	10.	.00	10.	.00
11. EXCLUSION FOR CERTAIN PERSONS 60 AND OVER OR DISABLED <small>(See instructions)</small>	11.	.00	11.	.00
12. DELAWARE ADJUSTED GROSS INCOME. Subtract Line 11 from Line 10. Enter here.	12.	.00	12.	.00
<b>≡ SECTION C - DEDUCTIONS</b> <small>If columns A and B are used and you are unable to specifically allocate deductions between spouses, you must prorate in accordance with income.</small>				
13. TOTAL ITEMIZED DEDUCTIONS FROM DELAWARE SCHEDULE A (Must attach PIT-RSA)	13.	.00	13.	.00
14. FOREIGN TAXES PAID <small>(See instructions)</small>	14.	.00	14.	.00
15. CHARITABLE MILEAGE DEDUCTION <small>(See instructions)</small>	15.	.00	15.	.00
16. ACTIVE LABOR ORGANIZATION DUES <small>(See instructions)</small>	16.	.00	16.	.00
17. SUBTOTAL - Add Line 13 through Line 16	17.	.00	17.	.00
18. FORM PIT-CRS TAX CREDIT ADJUSTMENT <small>(See instructions)</small>	18.	.00	18.	.00
19. NET ITEMIZED DEDUCTIONS - Subtract Line 18 from Line 17. Enter here and on Line 20 <small>(See instructions)</small>	19.	.00	19.	.00



# DELAWARE 2024

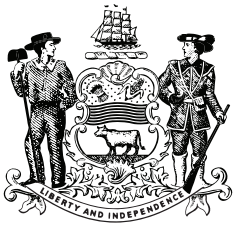
DIVISION OF REVENUE FORM  
PIT-RES

## DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN

NAME

TAXPAYER ID

	COLUMN A		COLUMN B	
<p><b>Column A is for Spouse information, Filing status 4 only. All other filing status use Column B.</b></p>				
<p><b>20. If you elect the DELAWARE STANDARD DEDUCTION check here</b></p> <p>a. Filing Statuses 1, 3, &amp; 5 enter \$3250 in Column B; Filing Status 2 enter \$6500 in Column B; Filing Status 4 enter \$3250 in Column A and in Column B</p>				
<p style="text-align: center;"><b>If you elect DELAWARE ITEMIZED DEDUCTIONS check here</b></p>				
<p>b. Filing Statuses 1, 2, 3, and 5, enter itemized deductions from Line 19 in Column B; Filing Status 4 enter itemized deductions from Line 19 in Columns A and B</p>				
	20.	.00	20.	.00
<p><b>21. ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions)</b> (See instructions)</p> <p><b>Multiply</b> the number of boxes checked below by \$2500. If you are filing a combined separate return (Filing status 4), enter the total for each appropriate column. All others enter total in Column B.</p> <p><b>Column A</b> - if Spouse was: 65 or over    blind    <b>Column B</b> - if You were: 65 or over    blind</p>				
	21.	.00	21.	.00
<p><b>22. TOTAL DEDUCTIONS</b> - Add Line 20 and Line 21 and enter here.</p>				
	22.	.00	22.	.00
<p><b>SECTION D - CALCULATIONS</b></p>				
<p><b>23. TAXABLE INCOME</b> - Subtract Line 22 from Line 12, and compute tax on this amount</p>				
	23.	.00	23.	.00
<p><b>24. TAX LIABILITY FROM TAX RATE TABLE/SCHEDULE</b> (See instructions)</p>				
	24.	.00	24.	.00
<p><b>25. TAX ON LUMP SUM DISTRIBUTION</b> (Form PIT-STC)</p>				
	25.	.00	25.	.00
<p><b>26. TOTAL TAX</b> - Add Line 24 and Line 25</p>				
	26.	.00	26.	.00
<p><b>27a. PERSONAL CREDITS</b></p> <p>Enter number of exemptions    x \$110    <small>If you are Filing Status 3, see instructions. If you use Filing Status 4, enter the total for each appropriate column. All others enter total in Column B.</small></p> <p>On Line 27a, enter the number of exemptions for:    Column A    Column B</p>				
	27a.	.00	27a.	.00
<p><b>27b. CHECK BOXES</b>    Spouse 60 or over (Column A)    Self 60 or over (Column B)</p> <p>Enter number of boxes checked on Line 27b    x \$110</p>				
	27b.	.00	27b.	.00
<p><b>28. TAX IMPOSED BY OTHER STATES</b> (Must attach copy of PIT-RSS and other state return.)</p>				
	28.	.00	28.	.00
<p><b>29. VOLUNTEER FIREFIGHTER CO. #</b>    Spouse (Column A)    Self (Column B)    Enter credit amount</p>				
	29.	.00	29.	.00
<p><b>30. OTHER NON-REFUNDABLE CREDITS</b> (See instructions)</p>				
	30.	.00	30.	.00
<p><b>31. CHILD CARE CREDIT.</b> Must attach Form 2441. (Enter 50% of Federal credit)</p>				
	31.	.00	31.	.00
<p><b>32. TOTAL NON-REFUNDABLE CREDITS</b> - Add Line 27a through Line 31</p>				
	32.	.00	32.	.00
<p><b>33. BALANCE</b> - Subtract Line 32 from Line 26. If Line 32 is <b>greater</b> than Line 26, enter 0.</p>				
	33.	.00	33.	.00
<p><b>34. EARNED INCOME TAX CREDIT.</b>    <b>REFUNDABLE</b>    <b>NON-REFUNDABLE</b> (See instructions)</p>				
	34.	.00	34.	.00
<p><b>35. DELAWARE TAX WITHHELD</b> (Attach W2s/1099s)</p>				
	35.	.00	35.	.00
<p><b>36. ESTIMATED TAX PAID &amp; PAYMENTS WITH EXTENSIONS</b></p>				
	36.	.00	36.	.00
<p><b>37. S CORP PAYMENTS</b></p>				
	37.	.00	37.	.00
<p><b>38. REFUNDABLE BUSINESS CREDITS</b></p>				
	38.	.00	38.	.00
<p><b>39. CAPITAL GAINS TAX PAYMENTS</b> (Attach Form REW-EST)</p>				
	39.	.00	39.	.00
<p><b>40. TOTAL REFUNDABLE CREDITS</b> For amended return, enter Line 40 then proceed to Line 48 on page 3 (All else, see instructions)</p>				
	40.	.00	40.	.00



# DELAWARE 2024

DIVISION OF REVENUE F O R M PIT-RES

## DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN

NAME

TAXPAYER ID

	COLUMN A		COLUMN B
<b>41. BALANCE DUE</b> If Line 34 plus Line 40 is less than or equal to Line 33, <b>Subtract</b> the sum of Line 34 and Line 40 from Line 33.	41.	.00	41. .00
<b>42. OVERPAYMENT</b> If Line 34 plus Line 40 is greater than Line 33, <b>Subtract</b> Line 33 from the sum of Line 34 and Line 40.	42.	.00	42. .00
<b>43. CONTRIBUTIONS TO SPECIAL FUNDS.</b> If electing a contribution, complete and attach PIT-RSS.		43.	.00
<b>44. AMOUNT OF LINE 42 TO BE APPLIED TO 2025 ESTIMATED TAX ACCOUNT</b>		44.	.00
<b>45. PENALTIES AND INTEREST DUE.</b> If Line 41 is greater than \$800, see estimated tax instructions		45.	.00
<b>46. NET BALANCE DUE.</b> For Filing Status 4, see instructions. For all other filing statuses <b>Add</b> Line 41, Line 43, and Line 45.		46.	.00
<b>47. NET REFUND.</b> For Filing Status 4, see instructions. For all other filing statuses, <b>Subtract</b> Line 43, Line 44, and Line 45 from Line 42.		47.	.00

**SECTION E - DIRECT DEPOSIT INFORMATION**

If you would like your refund deposited directly to your checking or savings account, complete Section E below. See instructions for details.

**ACCOUNT TYPE**      **ROUTING NUMBER**      **ACCOUNT NUMBER**

CHECKING

SAVINGS

Is this refund going to or through an account that is located outside of the United States?

YES      NO

DMV STATE ID #

**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.

YOUR SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

SPOUSE SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

HOME PHONE NUMBER \_\_\_\_\_ BUSINESS PHONE NUMBER \_\_\_\_\_

EMAIL ADDRESS \_\_\_\_\_

**PAID PREPARER INFORMATION**

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

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_

EIN, SSN or PTIN \_\_\_\_\_ PHONE NUMBER \_\_\_\_\_

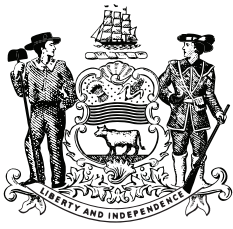
EMAIL ADDRESS \_\_\_\_\_

**BALANCE DUE WITH PAYMENT ENCLOSED (LINE 46)**  
**MAIL COMPLETED FORM TO:**  
Delaware Division of Revenue  
PO Box 508, Wilmington, DE 19899-0508  
Make check payable to: Delaware Division of Revenue

**REFUND (LINE 47)**  
**MAIL COMPLETED FORM TO:**  
Delaware Division of Revenue  
PO Box 8710  
Wilmington, DE 19899-8710

**ALL OTHER RETURNS**  
**MAIL COMPLETED FORM TO:**  
Delaware Division of Revenue  
PO Box 8711  
Wilmington, DE 19899-8711

**PLEASE REMEMBER TO ATTACH W-2, 1099-R AND APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN**



# DELAWARE 2024

DIVISION OF REVENUE F O R M  
PIT-RES

## DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN

**NAME**

**TAXPAYER ID**

		COLUMN A		COLUMN B
<b>FOR AMENDED RETURNS ONLY</b>				
48. <b>TOTAL REFUNDABLE CREDITS</b> - Add Line 40 and any EITC on Line 34.	48.	.00	48.	.00
49. <b>AMOUNT PAID ON ORIGINAL RETURN</b>	49.	.00	49.	.00
50. <b>SUBTOTAL.</b> Add Lines 48 and 49.	50.	.00	50.	.00
51. <b>REFUND RECEIVED</b> (If any, see instructions)	51.	.00	51.	.00
52. <b>Estimated tax carryover and/or Special Funds contributions</b> as shown on original return	52.	.00	52.	.00
53. <b>Subtract</b> Line 51 and Line 52 from Line 50.	53.	.00	53.	.00
54. <b>BALANCE DUE.</b> If Line 33 is greater than Line 53, Subtract 53 from 33.	54.	.00	54.	.00
55. <b>OVERPAYMENT.</b> If Line 53 is greater than Line 33, Subtract 33 from 53.	55.	.00	55.	.00
56. <b>AMOUNT OF LINE 55 TO BE APPLIED TO YOUR ESTIMATED TAX ACCOUNT</b> (See instructions)		56.		.00
57. <b>PENALTIES AND INTEREST DUE</b>		57.		.00
58. <b>NET BALANCE DUE</b> For Filing Status 4, see instructions. For all other filing statuses <b>Add</b> Line 54, Line 56, and Line 57.		58.		.00
59. <b>NET REFUND</b> For Filing Status 4, see instructions. For all other filing statuses, <b>Subtract</b> Line 56 and Line 57 from Line 55.		59.		.00
60. <b>Is an amended Federal return being filed?</b>		<b>Yes</b>	<b>No</b>	
If no, please explain. If the changes pertain to the DE return only, list the line numbers being amended.				
61. <b>Has the Delaware Division of Revenue advised you your original return is being audited?</b>		<b>Yes</b>	<b>No</b>	
62. <b>Is this amended return being filed as a protective claim?</b>		<b>Yes</b>	<b>No</b>	
A detailed explanation of all changes must be provided in this space. All supporting schedules and/or documentation must be attached.				

**NET BALANCE DUE WITH  
PAYMENT ENCLOSED (LINE 58)**  
MAIL COMPLETED FORM TO:   
Delaware Division of Revenue  
PO Box 508, Wilmington, DE 19899-0508  
Make check payable to: Delaware Division of Revenue

**NET REFUND (LINE 59)**  
MAIL COMPLETED FORM TO:   
Delaware Division of Revenue  
PO Box 8710  
Wilmington, DE 19899-8710

**ALL OTHER RETURNS**  
MAIL COMPLETED FORM TO:   
Delaware Division of Revenue  
PO Box 8711  
Wilmington, DE 19899-8711

**PLEASE REMEMBER TO ATTACH W-2, 1099-R AND APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN**