



## LUMP SUM DISTRIBUTIONS

	<ul> <li>This form applies, in the case of someone who is not self-employed, only when the distribution was made:</li> <li>Due to the participant's death;</li> <li>Due to the participant's separation from employment; or</li> <li>After the participant had attained age 59½</li> </ul>			<ul> <li>In the case of a self-employed person, this form applies only when the distribution was made:</li> <li>Due to the participant's death;</li> <li>After the participant had attained age 59½</li> <li>The participant was previously disabled</li> </ul>			
	<ul> <li><b>THIS FORM DOES NOT APPLY WHEN YOUR DISTRIBUTION WAS:</b></li> <li>Rolled over;</li> <li>An early distribution including an early distribution received for medical, education or housing exclusions; or</li> <li>Subject to the early withdrawal penalty of your Federal Form 1040, Schedule 2, Line 6.</li> </ul>						
YO	UR FIRST NAME	M.I.	LAST NAME		SUFFIX	YOUR TAXPAYER ID	
SPC	DUSE FIRST NAME	M.I.	LAST NAME		SUFFIX	SPOUSE TAXPAYER ID	
1. 2. 3. 4. 5. 6.	<ol> <li>ENTER ORDINARY INCOME PORTION OF DISTRIBUTION FROM BOX 2A OF FORM 1099R</li> <li>Add Lines 1 and 2</li> <li>DEATH BENEFIT EXCLUSION ALLOWED ON FEDERAL FORM 4972</li> <li>Subtract Line 4 from Line 3</li> </ol>						.00 .00 .00 .00 .00
<ol> <li>7.</li> <li>8.</li> <li>9.</li> <li>10.</li> <li>11.</li> <li>12.</li> <li>12.</li> </ol>	<ol> <li>ENTER 10% OF LINE 7 (Multiply Line 7 by .10)</li> <li>COMPUTE THE TAX ON LINE 8 (use Income Tax Table for Form PIT-RES)</li> <li>Multiply the amount on Line 9 by ten</li> <li>ENTER 10% OF LINE 6 (Multiply Line 6 by .10)</li> <li>COMPUTE THE TAX ON LINE 11 (use Income Tax Table for Form PIT-RES)</li> </ol>						00. 00. 00. 00. 00.
13. 14. 15. 16.	<ul> <li>Subtract Line 13 from Line 10</li> <li>Divide Line 2 by Line 3 and enter result as a decimal (rounded to at least two places)</li> </ul>						.00 .00 .00
			File online at				

https://tax.delaware.gov

ATTACH FORM PIT-STC TO FORM PIT-RES OR FORM FID-TAX I DECLARE UNDER PENALTIES OF PERJURY, THAT THIS IS A TRUE, CORRECT AND COMPLETE RETURN.

TAXPAYER SIGNATURE

🛱 DATE

SPOUSE SIGNATURE

🗎 DATE