

DELAWARE

2025

F O R M

DIVISION OF REVENUE

PIT-NON

DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN



For Fiscal Year beginning and ending

Amended Return
Must include page 4

Your Taxpayer ID

Spouse Taxpayer ID

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
- ☐ Claimed as Dependant on someone else's return
- ☐ Check if FULL-YEAR Non-Resident in 2025

Filing Status (Must check one)

1. ☐ Single, Divorced, Widow(er)
3. ☐ Married & Filing Separate Forms
2. ☐ Joint
5. ☐ Head of Household

If you were a part-year resident in 2025, give the dates you resided in Delaware:

mm-dd-yyyy

mm-dd-yyyy

SECTION A - INCOME AND ADJUSTMENTS FROM FEDERAL RETURN

1.	WAGES, SALARIES, TIPS, ETC.	
2.	INTEREST	
3.	DIVIDENDS	
4.	STATE REFUNDS, CREDITS OR OFFSETS OF STATE & LOCAL INCOME TAXES	
5.	ALIMONY RECEIVED	
6.	BUSINESS INCOME OR (LOSS) (See instructions)	
7a.	CAPITAL GAIN OR (LOSS)	
7b.	OTHER GAINS OR (LOSSES)	
8.	IRA DISTRIBUTIONS	
9.	TAXABLE PENSIONS AND ANNUITIES	
10.	RENTS, ROYALTIES, PARTNERSHIPS, S CORPS, ESTATES, TRUSTS, ETC.	
11.	FARM INCOME OR (LOSS)	
12.	UNEMPLOYMENT COMPENSATION (INSURANCE)	
13.	TAXABLE SOCIAL SECURITY BENEFITS	
14.	OTHER INCOME (State nature and source)	
15.	TOTAL INCOME - Add Line 1 through Line 14	
16.	TOTAL FEDERAL ADJUSTMENTS (See instructions)	
17.	FEDERAL ADJUSTED GROSS INCOME FOR DELAWARE PURPOSES Subtract Line 16 from Line 15	

SECTION B - ADDITIONS

18.	INTEREST RECEIVED ON OBLIGATIONS OF ANY STATE OTHER THAN DELAWARE	
19.	FIDUCIARY ADJUSTMENT, OIL DEPLETION	
20.	TOTAL - Add Line 18 to Line 19	
21.	Add Line 17 to Line 20	

FEDERAL COLUMN A

1.	\$	.00
2.	\$	.00
3.	\$	.00
4.	\$	.00
5.	\$	.00
6.	\$	.00
7a.	\$	.00
7b.	\$	.00
8.	\$	.00
9.	\$	.00
10.	\$	.00
11.	\$	.00
12.	\$	.00
13.	\$	.00
14.	\$	.00
15.	\$	.00
16.	\$	.00
17.	\$	.00

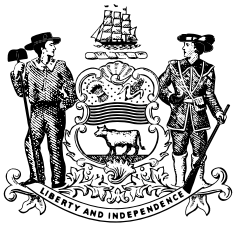
DELAWARE SOURCE INCOME/LOSS COLUMN B

1.	\$	.00
2.	\$	.00
3.	\$	.00
4.	\$	.00
5.	\$	.00
6.	\$	.00
7a.	\$	.00
7b.	\$	.00
8.	\$	.00
9.	\$	.00
10.	\$	.00
11.	\$	.00
12.	\$	.00
13.	\$	.00
14.	\$	.00
15.	\$	.00
16.	\$	.00
17.	\$	.00

BALANCE DUE WITH
PAYMENT ENCLOSED (LINE 60)
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 61)
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



DELAWARE

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DIVISION OF REVENUE

PIT-NON

2025

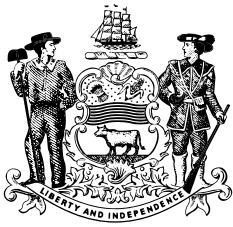
DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN



NAME

TAXPAYER ID

SECTION C - SUBTRACTIONS		FEDERAL COLUMN A	DELAWARE SOURCE INCOME/LOSS COLUMN B
22.	INTEREST RECEIVED ON U.S. OBLIGATIONS	22. \$.00	22. \$.00
23.	PENSION/RETIREMENT EXCLUSIONS (For a definition of eligible income, see instructions) If your Spouse had a Military Pension ☐ If you had a Military Pension ☐	23. \$.00	23. \$.00
24.	DELAWARE STATE TAX REFUND	24. \$.00	24. \$.00
25.	Fiduciary Adjustment, Work Opportunity Credit, Delaware NOL Carryforward, etc.	25. \$.00	25. \$.00
26a.	Taxable Social Security Benefits/Railroad	26a. \$.00	26a. \$.00
26b.	529 Contribution to Delaware-sponsored Tuition Program ☐ or ABE Program ☐	26b. \$.00	26b. \$.00
27.	TOTAL Add Line 22 through Line 26b	27. \$.00	27. \$.00
28.	Subtract Line 27 from Line 21	28. \$.00	28. \$.00
29.	EXCLUSION FOR CERTAIN PERSONS 60 AND OVER OR DISABLED (See instructions)	29. \$.00	29. \$.00
30a.	COLUMN B- Subtract Line 29 from Line 28. This is your modified Delaware Source Income. Enter on Page 2, Line 43, Box A	30a. \$.00	30a. \$.00
30b.	COLUMN A - Subtract Line 29 from Line 28. This is your Delaware Adjusted Gross Income. Enter on Page 2, Line 38 and Line 43, Box B	30b. \$.00	30b. \$.00
SECTION D - DEDUCTIONS			
31.	ENTER TOTAL ITEMIZED DEDUCTIONS (If Filing Status 3, See instructions)	31. \$.00	31. \$.00
32.	ENTER FOREIGN TAXES PAID (See instructions)	32. \$.00	32. \$.00
33.	ENTER CHARITABLE MILEAGE DEDUCTION (See instructions)	33. \$.00	33. \$.00
34.	ACTIVE LABOR ORGANIZATION DUES (See instructions)	34. \$.00	34. \$.00
35.	TOTAL - Add Line 31 through Line 34	35. \$.00	35. \$.00
36.	ENTER FORM PIT-CRS TAX CREDIT ADJUSTMENT (See instructions)	36. \$.00	36. \$.00
37.	Subtract Line 36 from Line 35. Enter here and on Line 39.	37. \$.00	37. \$.00
SECTION E - CALCULATIONS			
38.	DELAWARE ADJUSTED GROSS INCOME - Enter amount from Line 30b here	38. \$.00	38. \$.00
39.	If you elect the STANDARD DEDUCTION check here a. ☐ Filing Statuses 1, 3, & 5 enter \$3250; Filing Status 2 enter \$6500; If you elect the DELAWARE ITEMIZED DEDUCTIONS check here b. ☐ Enter amount from Line 37.	39. \$.00	39. \$.00
40.	ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions - See instructions) Check Box(es)- if SPOUSE was: 65 or over ☐ blind ☐ Check box(es) - if YOU were: 65 or over ☐ blind ☐	40. \$.00	40. \$.00
41.	TOTAL DEDUCTIONS - Add Line 39 to Line 40 and enter here	41. \$.00	41. \$.00
42.	TAXABLE INCOME - Subtract Line 41 from Line 38, and compute tax on this amount	42. \$.00	42. \$.00
43.	TAX LIABILITY COMPUTATION (See instructions) A. Line 30a .00 PRORATION DECIMAL (See instructions) Tax Liability from Tax Rate Table/ Schedule Amount B. Line 30b .00 = X .00	43. \$.00	43. \$.00
44a.	PERSONAL CREDITS If you are Filing Status 3, see instructions. Enter number of exemptions listed on Federal return x \$110 = Multiply this amount by the proration decimal on Line 43 (x) and enter total here	44a. \$.00	44a. \$.00
44b.	CHECK BOX(ES) SPOUSE 60 or over (if filing status 2) SELF 60 or over Enter number of boxes checked on Line 44b x \$110 = Multiply this amount by the proration decimal on Line 43 (x) and enter total here	44b. \$.00	44b. \$.00
45.	TAX IMPOSED BY STATE OF ☐ Must attach copy of PIT-NNS and other state return - Part-Year Residents Only (See instructions)	45. \$.00	45. \$.00
46.	OTHER NON-REFUNDABLE CREDITS (See instructions)	46. \$.00	46. \$.00
47.	TOTAL NON-REFUNDABLE CREDITS - Add Line 44a through Line 46	47. \$.00	47. \$.00
48.	BALANCE - Subtract Line 47 from Line 43. If Line 47 is greater than Line 43, enter 0.	48. \$.00	48. \$.00



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DIVISION OF REVENUE F O R M
PIT-NON
DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN



NAME

TAXPAYER ID

SECTION E - CALCULATIONS (continued)

49.	DELAWARE TAX WITHHELD - (Attach W-2s/1099s)		49.	\$	.00
50.	ESTIMATED TAX PAID & PAYMENTS WITH EXTENSIONS		50.	\$	.00
51.	S CORP PAYMENTS (See instructions)		51.	\$	.00
52.	REFUNDABLE BUSINESS CREDITS (See instructions)		52.	\$	.00
53.	CAPITAL GAINS TAX PAYMENTS (Attach form REW-EST)		53.	\$	.00
54.	TOTAL REFUNDABLE CREDITS - Add Line 49 through Line 53		54.	\$	.00
55.	BALANCE DUE If Line 48 is greater than Line 54, Subtract Line 54 from Line 48 and enter here.		55.	\$	.00
56.	OVERPAYMENT If Line 54 is greater than Line 48, Subtract Line 48 from Line 54 and enter here.		56.	\$	.00
57.	CONTRIBUTIONS TO SPECIAL FUNDS (If electing a contribution, complete and attach PIT-NNS)	TOTAL	57.	\$	.00
58.	AMOUNT OF LINE 56 TO BE APPLIED TO 2026 ESTIMATED TAX ACCOUNT	ENTER	58.	\$	.00
59.	PENALTIES AND INTEREST DUE (If Line 55 is greater than \$800, see estimated tax instructions)	ENTER	59.	\$	.00
60.	NET BALANCE DUE - Add Line 55, Line 57, and Line 59	PAY IN FULL	60.	\$	.00
61.	NET REFUND - Subtract Lines 57, 58, and 59 from Line 56	ZERO DUE/TO BE REFUNDED	61.	\$	.00

SECTION F - DIRECT DEPOSIT INFORMATION

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

ACCOUNT TYPE

☐ CHECKING
☐ SAVINGS

ROUTING NUMBER

ACCOUNT NUMBER

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

☐ YES ☐ NO**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

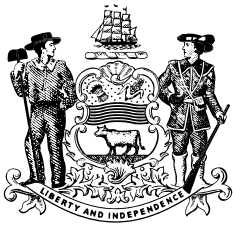
ZIP CODE

EIN, SSN or PTIN

PHONE NO.

@ EMAIL ADDRESS

PLEASE REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN



DELAWARE

2025

F O R M

DIVISION OF REVENUE

PIT-NON

DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN



NAME

TAXPAYER ID

FOR AMENDED RETURNS ONLY		COLUMN B	
62.	TOTAL REFUNDABLE CREDITS - From Line 54	62.	.00
63.	AMOUNT PAID ON ORIGINAL RETURN	63.	.00
64.	SUBTOTAL - Add Lines 62 and 63	64.	.00
65.	REFUND RECEIVED (If any, see instructions)	65.	.00
66.	Estimated tax carryover and/or Special Funds contributions as shown on original return	66.	.00
67.	Subtract Line 65 and Line 66 from Line 64	67.	.00
68.	BALANCE DUE - If Line 48 is greater than Line 67, Subtract Line 67 from Line 48 and enter here	68.	.00
69.	OVERPAYMENT - If Line 67 is greater than Line 48, Subtract Line 48 from Line 67 and enter here	69.	.00
70.	AMOUNT OF LINE 69 TO BE APPLIED TO YOUR ESTIMATED TAX ACCOUNT (See Instructions)	70.	.00
71.	PENALTIES AND INTEREST DUE	71.	.00
72.	NET BALANCE DUE - Add Line 68 and Line 70 to Line 71	72.	.00
73.	NET REFUND - Subtract Line 70 and Line 71 from Line 69	73.	.00

74. Is an amended Federal return being filed?

Yes

No

If no, please explain. If the changes pertain to the Delaware return only, list the line numbers being amended.

75. Has the Delaware Division of Revenue advised you your original return is being audited?

Yes

No

76. Is this amended return being filed as a protective claim?

Yes

No

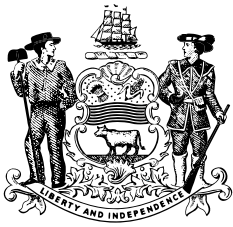
A detailed explanation of all changes must be provided in this space. All supporting schedules and/or documentation must be attached.

NET BALANCE DUE WITH
PAYMENT ENCLOSED (LINE 72)
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 73)
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 APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN



DELAWARE

2025
DIVISION OF REVENUE
PIT-NNS
DELAWARE NON-RESIDENT SCHEDULES



NAME

TAXPAYER ID

DE SCHEDULE I - CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

Enter the credit in the highest to lowest amount order.

See the instructions and complete the worksheet prior to completing DE Schedule I.

1.	Tax imposed by State of	(Enter 2 character state name)	1.	\$	.00
2.	Tax imposed by State of	(Enter 2 character state name)	2.	\$	.00
3.	Tax imposed by State of	(Enter 2 character state name)	3.	\$	.00
4.	Tax imposed by State of	(Enter 2 character state name)	4.	\$	.00
5.	Tax imposed by State of	(Enter 2 character state name)	5.	\$	.00
6.	Enter the total here and on Form PIT-NON, Page 2 Line 45. You must attach a copy of the other state return(s) with your Delaware tax return.			6.	\$.00

DE SCHEDULE II - EARNED INCOME TAX CREDIT (EITC)

This schedule does not apply to the Non-Resident form. It is intentionally excluded.

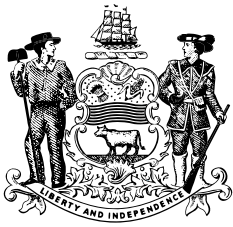
DE SCHEDULE III - CONTRIBUTIONS TO SPECIAL FUNDS

See instructions for a description of each worthwhile fund listed below.

7A.	NON-GAME WILDLIFE	7A.		.00
7B.	BEAU BIDEN FUND	7B.		.00
7C.	EMERGENCY HOUSING	7C.		.00
7D.	BREAST CANCER EDUCATION	7D.		.00
7E.	ORGAN DONATIONS	7E.		.00
7F.	DIABETES EDUCATION	7F.		.00
7G.	VETERANS HOME	7G.		.00
7H.	DELAWARE NATIONAL GUARD	7H.		.00
7I.	JUVENILE DIABETES FUND	7I.		.00
7J.	MULTIPLE SCLEROSIS SOCIETY	7J.		.00
7K.	OVARIAN CANCER FOUNDATION	7K.		.00
7L.	SL24: UNLOCKE THE LIGHT FOUNDATION FUND	7L.		.00
7M.	WHITE CLAY CREEK	7M.		.00
7N.	HOME OF THE BRAVE	7N.		.00
7O.	SENIOR TRUST FUND	7O.		.00
7P.	VETERANS TRUST FUND	7P.		.00
7Q.	PROTECT DELAWARE'S CHILD FUND	7Q.		.00
7R.	FOOD BANK OF DELAWARE	7R.		.00
7S.	DELAWARE HABITAT FOR HUMANITY	7S.		.00
7T.	B+ CHILDHOOD CANCER	7T.		.00
7U.	COMBINED CAMPAIGN FOR JUSTICE	7U.		.00
8.	TOTAL - Enter the total Contribution amount here and on Form PIT-NON, Line 57 - Add Lines 7A through 7U	8.		.00

See the instructions for ALL required documentation to attach.

This page MUST be sent in with your Delaware return if any of the schedules (above) are completed.



DELAWARE

DIVISION OF REVENUE

2025
F O R M
PIT-NNS

DELAWARE NON-RESIDENT SCHEDULES



NAME

TAXPAYER ID

DE SCHEDULE IV - W-2 AND 1099-R INFORMATION

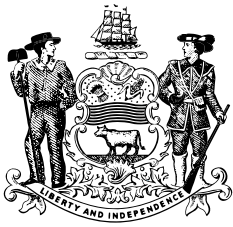
Complete this Schedule listing all of your, and if applicable, your spouse's, forms W-2 and 1099-R showing Delaware Income Tax withheld. Forms W-2 and 1099-R showing income tax withheld must still be attached to the front of your return if you elect to file by paper. Failure to do so may delay the processing of your return.

TYPE	EMPLOYER NAME	EMPLOYER TAXPAYER ID	STATE	STATE WAGES	STATE WITHHOLDING	TAXPAYER OR SPOUSE
W-2						Taxpayer
1099-R						Spouse
W-2						Taxpayer
1099-R						Spouse
W-2						Taxpayer
1099-R						Spouse
W-2						Taxpayer
1099-R						Spouse
W-2						Taxpayer
1099-R						Spouse
W-2						Taxpayer
1099-R						Spouse
W-2						Taxpayer
1099-R						Spouse
W-2						Taxpayer
1099-R						Spouse
W-2						Taxpayer
1099-R						Spouse
W-2						Taxpayer
1099-R						Spouse

DE SCHEDULE V - DELAWARE S CORPORATION PAYMENTS

Complete this Schedule by listing all estimated Delaware tax payments made by an S Corporation on behalf of you or your spouse. Failure to do so may delay the processing of your return.

S CORPORATION FEIN	NAME OF S CORPORATION	PAYEE ID	AMOUNT OF ESTIMATED PAYMENT



DELAWARE

DIVISION OF REVENUE

2025
F O R M
PIT-NNS

DELAWARE NON-RESIDENT SCHEDULES



NAME

TAXPAYER ID

DE SCHEDULE IV - W-2 AND 1099-R INFORMATION

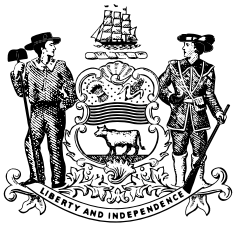
Complete this Schedule listing all of your, and if applicable, your spouse's, forms W-2 and 1099-R showing Delaware Income Tax withheld. Forms W-2 and 1099-R showing income tax withheld must still be attached to the front of your return if you elect to file by paper. Failure to do so may delay the processing of your return.

TYPE	EMPLOYER NAME	EMPLOYER TAXPAYER ID	STATE	STATE WAGES	STATE WITHHOLDING	TAXPAYER OR SPOUSE
W-2						Taxpayer
1099-R						Spouse
W-2						Taxpayer
1099-R						Spouse
W-2						Taxpayer
1099-R						Spouse
W-2						Taxpayer
1099-R						Spouse
W-2						Taxpayer
1099-R						Spouse
W-2						Taxpayer
1099-R						Spouse
W-2						Taxpayer
1099-R						Spouse
W-2						Taxpayer
1099-R						Spouse
W-2						Taxpayer
1099-R						Spouse
W-2						Taxpayer
1099-R						Spouse

DE SCHEDULE V - DELAWARE S CORPORATION PAYMENTS

Complete this Schedule by listing all estimated Delaware tax payments made by an S Corporation on behalf of you or your spouse. Failure to do so may delay the processing of your return.

S CORPORATION FEIN	NAME OF S CORPORATION	PAYEE ID	AMOUNT OF ESTIMATED PAYMENT

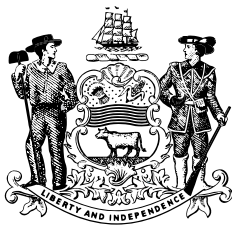


DELAWARE **2025**
DIVISION OF REVENUE **F O R M**
PIT-NSA
NON-RESIDENT SCHEDULE A - ITEMIZED DEDUCTIONS



NAME		TAXPAYER ID
 MEDICAL AND DENTAL EXPENSES	1. Medical and dental expenses	\$.00
	2. Enter amount from Federal Form 1040 , Line 11	\$.00
	3. Multiply Line 2 by 7.5% (0.075)	\$.00
	4. Subtract Line 3 from Line 1. If Line 3 is more than Line 1, enter 0.	\$.00
 TAXES YOU PAID	5. State and Local taxes	
	a. State and Local income taxes not claimed as a credit on Form PIT-NON (see instructions)	\$.00
	b. State and Local general sales taxes (you may include either income taxes or sales taxes, but not both). If you elect to include general sales taxes instead of income taxes, check this box.	\$.00
	c. State and Local real estate taxes	\$.00
	d. State and Local personal property taxes	\$.00
	e. Add Line 5a through Line 5d	\$.00
	f. Enter the smaller of Line 5e or \$10,000 (\$5,000 if married filing separately)	\$.00
6. Other taxes. List type and amount:	\$.00	
7. Add Line 5f and Line 6	\$.00	
 INTEREST YOU PAID Caution: Your mortgage interest deduction may be limited.	8. Home mortgage interest and points. (If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, check this box.)	
	a. Home mortgage interest and points reported to you on Federal Form 1098	\$.00
	b. Home mortgage interest not reported to you on Federal Form 1098 (If paid to the person from whom you bought the home, show that person's name, identifying no., and address.)	\$.00
	c. Points not reported to you on Federal Form 1098	\$.00
	d. Reserved for future use	
	e. Add Line 8a through Line 8c	\$.00
	9. Investment interest. Attach Federal Form 4952 .	\$.00
10. Add Line 8e and Line 9	\$.00	
 GIFTS TO CHARITY If you made a gift and got a benefit for it, see Federal Schedule A instructions.	11. Gifts by cash or check. If you made any gift of \$250 or more, see instructions.	\$.00
	12. Gifts other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Federal Form 8283 if over \$500.	\$.00
	13. Carryover from prior year	\$.00
	14. Add Line 11 through Line 13	\$.00
CASUALTY AND THEFT LOSSES	15. Casualty and Theft Loss(es) from a Federally Declared Disaster (other than net qualified disaster losses). (Attach Federal Form 4684 and enter the amount from Line 18 of Federal Form 4684 .)	\$.00
OTHER ITEMIZED DEDUCTIONS	16. Other deductions. See list in Federal Schedule A instructions. List type and amount:	\$.00
		\$.00
TOTAL ITEMIZED DEDUCTIONS	17. Add Line 4, Line 7, Line 10, Line 14, Line 15, and Line 16.	\$.00
	Enter amount from Line 17 on Form PIT-NON, Line 31 (see instructions)	\$.00
	18. If you elect to itemize deductions even though they are less than your standard deduction, check here.	

Attach this form to your Delaware State tax return.



DELAWARE

DIVISION OF REVENUE

2025 FORM PIT-CFR

CLAIM FOR REFUND DUE ON BEHALF OF DECEASED TAXPAYER



DECEDENT INFORMATION

TAXPAYER ID

DATE OF DEATH

FIRST NAME

M.I.

LAST NAME

ADDRESS

CITY

STATE

ZIP CODE

ESTATE INFORMATION

TAXPAYER ID

ESTATE NAME

ADDRESS

CITY

STATE

ZIP CODE

PART

1

CHECK THE BOX THAT APPLIES TO YOU (CHECK ONLY ONE BOX). MAKE SURE TO SIGN AND DATE IN PART 3 BELOW

- A. ☐ Personal representative appointed or certified by court. You MUST attach a court certificate showing your appointment.
- B. ☐ Person, other than A, claiming refund for the decedent's estate. Complete Part 2 and attach a copy of the death certificate or proof of death.

PART

2

COMPLETE THIS PART ONLY IF YOU CHECKED BOX B ABOVE

YES

NO

1. Did the decedent leave a will? ☐ YES ☐ NO
- 2a. Has a personal representative been appointed by a court for the estate of the decedent? ☐ YES ☐ NO
- 2b. If "NO", will one be appointed? If 2a or 2b is answered "YES", the personal representative must file for the refund. ☐ YES ☐ NO
3. As the person claiming the refund for the decedent's estate, will you pay out the refund according to the laws of the state where the decedent was a legal resident? ☐ YES ☐ NO

If the answer to question 3 is "No", a refund cannot be made until you submit a court certificate showing your appointment as personal representative.

PART

3

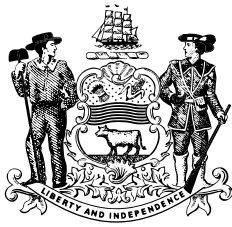
SIGNATURE AND VERIFICATION (All filers must complete this part)

I request a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is true, correct, and complete.

YOUR SIGNATURE

DATE

Form to be submitted with the tax return seeking the refund.



DELAWARE

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DIVISION OF REVENUE
PIT-CRS
DELAWARE INCOME TAX CREDIT SCHEDULE



PART A - TAXPAYER INFORMATION

TAXPAYER ID

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TAXPAYER NAME

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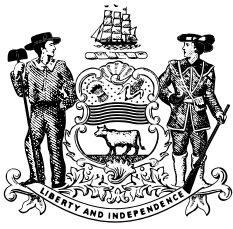
PART B - DELAWARE INCOME TAX CREDIT COMPUTATION



Non-refundable Income Tax Credits

Please see instructions and worksheets on how to calculate each applicable tax credit. On each line below, please enter the amount of approved or calculated tax credit.

A. NEIGHBORHOOD ASSISTANCE CREDIT 30 DEL. C. § 2001-2008 Applications for this credit must be submitted to the Delaware State Housing Authority for approval in advance.		
1.	Credit Carryover from Previous Years	\$.00
2.	Current Year Approved Credit (50% of investment, up to \$50,000/year)	\$.00
3.	Total Neighborhood Assistance Credits (Add Line 1 and Line 2)	\$.00
B. ECONOMIC DEVELOPMENT CREDITS §§ 2010-2015		
4.	Credit Carryover from Previous Years	\$.00
5.	Current Year Approved Credit (complete Form BUS-DED to compute the credit)	\$.00
6.	Total Economic Development Credits (Add Line 4 and Line 5)	\$.00
C. GREEN INDUSTRIES/BROWNFIELD CREDITS §§ 2020-2024, 2040		
7.	Credit Carryover from Previous Years	\$.00
8.	Current Year Approved Credit	\$.00
9.	Total Green Industries/Brownfield Credits (Add Line 7 and Line 8)	\$.00
D. RESEARCH AND DEVELOPMENT CREDITS (TAX YEARS BEFORE 2018) §§ 2070-2075		
10.	Credit Carryover from the Previous Years	\$.00
E. LAND AND HISTORIC RESOURCES CONSERVATION CREDITS §§ 1801-1807		
11.	Credit Carryover from Previous Years	\$.00
12.	Current Year Approved Credit	\$.00
13.	Total Land and Historic Resources Conservation Credits (Add Line 11 and Line 12)	\$.00
F. HISTORIC PRESERVATION CREDITS §§ 1112, 1811-1817 Applications for this credit must be submitted to the Historic Preservation Office for approval in advance.		
14.	Credit Carryover from Previous Years	\$.00
15.	Current Year Approved Credit	\$.00
16.	Total Historic Preservation Credits (Add Line 14 and Line 15)	\$.00



DELAWARE

2025
DIVISION OF REVENUE
PIT-CRS
DELAWARE INCOME TAX CREDIT SCHEDULE



NAME

TAXPAYER ID

G. AUTOMATIC EXTERNAL DEFIBRILLATORS

17.	Enter the number of automatic external defibrillators placed in service during the tax year		
18.	Total Automatic External Defibrillator Credit (Multiply Line 17 by \$100)	\$	.00

H. TOTAL DELAWARE NON-REFUNDABLE INCOME TAX CREDITS

19.	Total (Add Lines 3, 6, 9, 10, 13, 16 and 18)	\$	.00
-----	--	----	-----

I. CREDIT LIMITATION - INDIVIDUAL FILERS

20.	Enter the amount listed on Line 26 of Form PIT-RES or Line 43 of Form PIT-NON	\$	.00
21.	Enter the total from Line 19, above	\$	.00
22.	Enter current year credits from Line 23 from Delaware Form SCT-SSR (S Corporation) or Delaware Form PRT-PSI (Partnership), if any	\$	.00
23.	Add Lines 21 and 22	\$	.00
24.	Enter the lesser of Lines 20 & 23 (this is the total of the non-refundable tax credits to which the taxpayer is entitled) here and on Line 30 of Form PIT-RES or Line 46 of Form PIT-NON	\$	.00

J. REFUNDABLE INCOME TAX CREDITS

Please see instructions and worksheets on how to calculate your tax credit. Enter on the appropriate line the amount of each calculated tax credit.

25.	Business Finder's Fee Credits	\$	.00
26.	New Economy Jobs Program Credits	\$	.00
27.	Organ and Bone Marrow Transplantation Tax Credit	\$	.00
28.	Employer Tax Credit For Hiring Individuals with Disabilities	\$	.00
29.	Research & Development Credits (see instructions)	\$	.00
30.	Total Refundable Income Tax Credits (Add Lines 25 through 29)	\$	.00

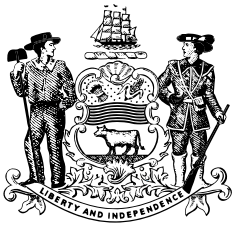
INDIVIDUAL TAX FILERS

Enter the amount from Line 30 on Line 38 of Form PIT-RES (Resident) or Line 52 of Form PIT-NON (Non-Resident)

Mail completed form to:



Delaware Division of Revenue
PO Box 2340
Wilmington, DE 19899-2340



DELAWARE 2025

DIVISION OF REVENUE PIT-UND

DELAWARE UNDERPAYMENT OF ESTIMATED TAXES



NAME

TAXPAYER ID

☐

TAXPAYER IS A FARMER OR FISHERMAN

☐

TAXPAYER IS USING THE ANNUALIZATION OF INCOME METHOD

PART 1**REQUIRED ANNUAL PAYMENT**

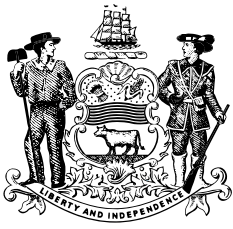
A.	Enter 90% of 2025 Delaware tax liability (Line 33 Form PIT-RES minus Line 34 Form PIT-RES, or Line 48 Form PIT-NON)	A.
B.	Enter 100% or 110% of 2024 Delaware tax liability (Line 32 PIT-RES minus Line 33 PIT-RES, or Line 47 PIT-NON). (See instructions)	B.
C.	Enter the smaller of Line "A" or Line "B". This is your Required Annual Amount.	C.
D.	Delaware Withholding	D.
E.	Subtract Line "D" from Line "C". If \$800 or less, stop here. You do not owe the penalty.	E.

PART 2**SHORT METHOD** (See instructions)

F.	Enter the amount of Estimated Tax Payments, S Corp Payments or Refundable Business Credit	F.
G.	Delaware Withholding	G.
H.	Add Line "F" and Line "G" and enter here	H.
I.	TOTAL UNDERPAYMENT - Subtract Line "H" from Line "C". If zero or less, stop here.	I.
J.	Multiply Line "I" by 12% (times 0.12)	J.
K.	If the amount on Line "I" was paid on or after April 30, 2026, enter zero (0). If it was paid before April 30, 2026, Multiply the number of days from the date Line "I" was paid before April 30, 2026, times .05% (.0005) times the amount on Line "I".	K.
L.	ESTIMATED PENALTY - Subtract Line "K" from Line "J" and enter here	L.

PART 4**COMPUTING THE OVER/UNDER PAYMENT**

TIME PERIOD			
1/1/25 - 4/30/25	5/1/25 - 6/15/25	6/16/25 - 9/15/25	9/16/25 - 1/15/26
28.	28.		
29.	29.		
30.	30.		
31.	31.		
32.	32.		
33.	33.		
34.	34.		
35.	35.		
36.	36.		
37.	37.		
38.	38.		



DELAWARE 2025

DIVISION OF REVENUE PIT-UND
DELAWARE UNDERPAYMENT OF ESTIMATED TAXES



NAME

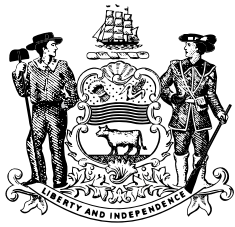
TAXPAYER ID

PART 5**COMPUTING THE PENALTY** (See instructions)

PART 5	COMPUTING THE PENALTY (See instructions)	PAYMENT DUE				
		39.	5/1/25	6/16/25	9/15/25	1/15/26
40.	Enter number of days from date on Line 39 to when payment was made	40.				
41.	Multiply Line 40 by .05% (times .0005)	41.				
42.	PENALTY FOR PERIOD - Multiply Line 37 by Line 41	42.				
43.	Add penalties from each Column on Line 42 to determine the Total Penalty (i.e., Line 42 Column 1 plus Line 42 Column 2, etc.)	43.				

CHECK HERE IF YOU USED A NON-RESIDENT RETURN ☐**PART 3****ANNUALIZED INSTALLMENT METHOD**

		TIME PERIOD				
		1.	1/1/25 - 3/31/25	1/1/25 - 5/31/25	1/1/25 - 8/31/25	1/1/25 - 12/31/25
2.	Enter Delaware AGI from your 2025 Delaware Return (Line 12 - Form PIT-RES, or Line 38 - Form PIT-NON) for period	2.				
3.	MULTIPLIER	3.	4	2.4	1.5	1
4.	ANNUALIZED AGI - Multiply Line 2 by Line 3.	4.				
5.	Enter Delaware Itemized Deductions (Line 20 - Form PIT-RES, Line 40 - Form PIT-NON) for period. Enter zero (0) if you didn't itemize.	5.				
6.	MULTIPLIER	6.	4	2.4	1.5	1
7.	ANNUALIZED ITEMIZED DEDUCTIONS - Multiply Line 5 by Line 6	7.				
8.	Enter the Total Delaware Standard Deduction Amount. (See Instructions) Enter zero (0) if you itemized.	8.				
9.	DELAWARE DEDUCTIONS - Enter amount from Line 7 if you itemized, or from Line 8 if you used the standard deduction	9.				
10.	DELAWARE TAXABLE INCOME - Subtract Line 9 from Line 4	10.				
11.	TAX LIABILITY - Using the tax table or tax schedule, figure the amount of tax due on the amounts from Line 10	11.				
12.	TAX ON LUMP SUM (See Instructions)	12.				
13.	TOTAL TAX - Add Line 11 to Line 12	13.				
14.	NON-RESIDENT FILERS ONLY - Multiply Line 13 by the proration percentage on Line 43 of Form PIT-NON	14.				



DELAWARE

F O R M

2025

DIVISION OF REVENUE

PIT-UND

DELAWARE UNDERPAYMENT OF ESTIMATED TAXES



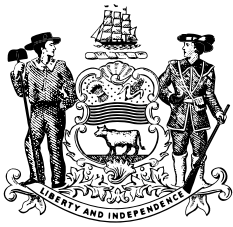
NAME

TAXPAYER ID

PART 3

ANNUALIZED INSTALLMENT METHOD (continued)

		TIME PERIOD				
		1.	1/1/25 - 3/31/25	1/1/25 - 5/31/25	1/1/25 - 8/31/25	1/1/25 - 12/31/25
15.	TOTAL PERSONAL CREDIT AMOUNT (See Instructions)	15.				
16.	NON-RESIDENT FILERS ONLY - Multiply Line 15 by the proration percentage on Line 44 of Form PIT-NON	16.				
17.	OTHER NON-REFUNDABLE CREDITS - Add Lines 28, 29, 30, 31, & 34 (if non-refundable) of Form PIT-RES or Lines 45 & 46 of Form PIT-NON and enter here	17.				
18.	RESIDENTS - Subtract Line 15 and Line 17 from Line 13. NON-RESIDENTS - Subtract Line 16 and Line 17 from Line 14.	18.				
19.	MULTIPLIER	19.	.225	.450	.675	.900
20.	Multiply Line 18 by Line 19	20.				
21.	Sum all previous columns from Line 27 (i.e., Column 2 equals Line 27 Column 1, Column 3 equals Line 27 Column 1 plus Line 27 Column 2, etc.)	21.				
22.	Subtract Line 21 from Line 20. If zero or less, enter zero (0).	22.				
23.	Enter 1/4 of the total from Part 1, Line "C", in each column	23.				
24.	Enter the amount from Line 26 of the previous column of this schedule (i.e., Column 2 equals Line 26, Column 1, Column 3 equals Line 26, Column 2, etc.)	24.				
25.	Add Line 23 to Line 24	25.				
26.	Subtract Line 22 from Line 25. If zero or less, enter zero (0)	26.				
27.	Enter the smaller of Line 22 or Line 25 here and on Line 28	27.				



DELAWARE

DIVISION OF REVENUE

2025
FORM
PIT-SCW



DELAWARE SCHEDULE W APPORTIONMENT WORKSHEET

NAME

TAXPAYER ID

If income of non-resident taxpayers derived from Delaware sourced employment includes income earned while working outside of the State of Delaware, an allowance will be permitted for those days worked outside of the State. The allowance will be equivalent to the ratio of days worked outside of the State versus the total number of Delaware sourced employment working days. Any allowance claimed must be based on necessity of work outside the State of Delaware in performance of duties for the employer, as opposed to solely for the convenience of the employee. Working from an office out of your home does not satisfy the requirements of "necessity" of duties for your employer and is considered for the convenience of the employee unless working from home is a requirement of employment with your employer.

SEVERANCE PAY

Severance Pay is payment for the cancellation (involuntary separation) of an employee's employment contract by the employer. Severance pay can be paid in a lump sum or in payments over a period of time.

Severance Pay is taxable in the year it is received and must be included in your gross income. It is based on the total service time rendered to the employer. If your total service time for the employer in previous calendar years was conducted in more than one state, your severance pay may be prorated. If in previous years you were not assigned to work outside the State of Delaware by your employer, Schedule W does not apply and you cannot prorate your severance pay. Employer verification must be submitted to prorate your severance pay.

Example 1: If John White worked for XYZ Company for 10 years - 5 years in Maryland and 5 years in Delaware - then only 50% of his severance pay would be included as Delaware Source Income.

Example 2: If John White was a non-resident of Delaware, had worked for a Delaware employer and filed his previous years' returns using a Schedule W to determine the portion of his wages that were Delaware source income, John White may be eligible to prorate his severance pay. If your situation is similar to Example 2, please contact the Division of Revenue at (302) 577-8200 to discuss the rules specific to your situation with one of our representatives.

1.	WAGES, SALARIES, TIPS, ETC. (To be apportioned)	1.	\$	.00
2.	TOTAL DAYS IN YEAR EMPLOYED BY EMPLOYER (365 or actual number of days employed)	2.		
3.	NON-WORKING DAYS			
3a.	Saturdays and Sundays	3a.		
3b.	Holidays	3b.		
3c.	Sick Days	3c.		
3d.	Vacation	3d.		
3e.	Other Non-Working Days	3e.		
3f.	Total Non-Working Days (Sum of Lines 3a through 3e above)	3f.		
4.	TOTAL DAYS WORKED IN YEAR (Subtract Line 3f from Line 2)	4.		
5.	TOTAL DAYS WORKED OUTSIDE DELAWARE (from Page 2 of this form)	5.		
6.	TOTAL DAYS WORKED IN DELAWARE (Subtract Line 5 from Line 4)	6.		

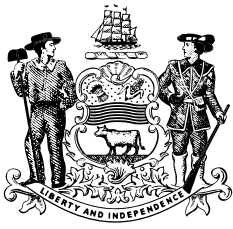
7. DELAWARE SOURCED INCOME:

$$\frac{\text{Line 6}}{\text{Line 4}} = \left(\frac{\quad}{\quad} \right) \times \$ \quad .00 = \$ \quad .00$$

Line 6 Line 4 Line 1



If you only have one (1) source of employment in Delaware, enter the Delaware sourced income (Line 7) onto Form PIT-NON, Page 1, Column B, Line 1. If you have more than one (1) source of employment in Delaware, add the Delaware sourced income amounts from Lines 7 (one form per Delaware source), and enter the total Delaware sourced income on Form PIT-NON, Page 1, Column B, Line 1.



DELAWARE

DIVISION OF REVENUE

2025
FORM
PIT-SCW



DELAWARE SCHEDULE W DAYS WORKED OUTSIDE DELAWARE

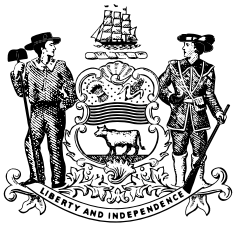
NAME

TAXPAYER ID

i The location of employment must be identified with complete address, including city and state. If the location is outside the U.S., then identify the country.
List the purpose of the out-of-state business for each day. (For example: client meeting, seminar, etc.)

DATE	LOCATION	PURPOSE OF OUT-OF-STATE BUSINESS

TOTAL NUMBER OF DAYS
WORKED OUTSIDE DELAWARE =



DELAWARE

DIVISION OF REVENUE

2025
FORM
PIT-SCW



DELAWARE SCHEDULE W DAYS WORKED OUTSIDE DELAWARE

NAME

TAXPAYER ID

i The location of employment must be identified with complete address, including city and state. If the location is outside the U.S., then identify the country.
List the purpose of the out-of-state business for each day. (For example: client meeting, seminar, etc.)

DATE	LOCATION	PURPOSE OF OUT-OF-STATE BUSINESS

TOTAL NUMBER OF DAYS
WORKED OUTSIDE DELAWARE =

22222		a Employee's social security number		OMB No. 1545-0029							
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld						
c Employer's name, address, and ZIP code			3 Social security wages		4 Social security tax withheld						
			5 Medicare wages and tips		6 Medicare tax withheld						
			7 Social security tips		8 Allocated tips						
d Control number			9		10 Dependent care benefits						
e Employee's first name and initial Last name Suff.			11 Nonqualified plans		12a C o d e						
			13 Statutory employee Retirement plan Third-party sick pay ☐ ☐ ☐		12b C o d e						
			14 Other		12c C o d e						
					12d C o d e						
f Employee's address and ZIP code											
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			1 Gross distribution \$		OMB No. 1545-0119 2025 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.				
			2a Taxable amount \$								
			2b Taxable amount not determined ☐								
PAYER'S TIN			RECIPIENT'S TIN		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$		Copy 1 For State, City, or Local Tax Department		
					5 Employee contributions/ Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$				
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code			7 Distribution code(s)		IRA/ SEP/ SIMPLE ☐		8 Other \$ %				
			9a Your percentage of total distribution %		9b Total employee contributions \$						
			10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.		12 FATCA filing requirement ☐				14 State tax withheld \$
Account number (see instructions)			13 Date of payment		17 Local tax withheld \$		18 Name of locality		19 Local distribution \$		

Form **1099-R**

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service