

# DELAWARE

2025  
DIVISION OF REVENUE F O R M  
FID-TAX  
FIDUCIARY INCOME TAX RETURN



For Fiscal Year beginning  and ending

Taxpayer ID

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.   | <b>FEDERAL TAXABLE INCOME OF FIDUCIARY</b> (Federal Form 1041, Line 23)                                 | 1.   | \$ | .00 |
| 2.   | <b>INCOME OF ELECTING SMALL BUSINESS TRUSTS</b>                                                         | 2.   | \$ | .00 |
| 3.   | <b>NET MODIFICATIONS OF ELECTING SMALL BUSINESS TRUSTS</b> (Attach separate Schedule A)                 | 3.   | \$ | .00 |
| 4.   | <b>COMBINE</b> - Add Line 1 through Line 3                                                              | 4.   | \$ | .00 |
| 5.   | <b>FIDUCIARY'S SHARE OF DELAWARE MODIFICATIONS</b> (Schedule B, Column B, Line 1)                       | 5.   | \$ | .00 |
| 6.   | <b>INCOME ACCUMULATED FOR NON-RESIDENT BENEFICIARIES</b> (Schedule C, Line 9)                           | 6.   | \$ | .00 |
| 7.   | <b>DELAWARE TAXABLE INCOME</b> - Line 4 Plus/Minus Line 5&6                                             | 7.   | \$ | .00 |
| 8.   | <b>DELAWARE TAX</b> (Compute from tax rate schedule, Page 2)                                            | 8.   | \$ | .00 |
| 9.   | <b>TAX ON LUMP SUM DISTRIBUTIONS</b> (Form PIT-STC must be attached)                                    | 9.   | \$ | .00 |
| 10.  | <b>TOTAL TAX</b> - Add Line 8 to Line 9                                                                 | 10.  | \$ | .00 |
| 11.  | <b>NON-REFUNDABLE CREDITS</b> (See instructions)                                                        | 11.  | \$ | .00 |
| 12.  | <b>BALANCE</b> - Subtract Line 11 from Line 10 (Enter 0 if Negative)                                    | 12.  | \$ | .00 |
| 13.  | <b>ESTIMATED TAX PAID AND PAYMENTS WITH EXTENSIONS</b>                                                  | 13.  | \$ | .00 |
| 14.  | <b>OTHER PAYMENTS</b> (Include real estate estimated taxes on this line)                                | 14.  | \$ | .00 |
| 15.  | <b>TOTAL CREDITS</b> - Add Line 13 to Line 14                                                           | 15.  | \$ | .00 |
| 16.  | <b>PREVIOUS REFUNDS</b>                                                                                 | 16.  | \$ | .00 |
| 17.  | <b>NET REFUNDABLE CREDITS</b> - Subtract Line 16 from Line 15                                           | 17.  | \$ | .00 |
| 18.  | <b>BALANCE DUE AND PAY IN FULL</b> - If Line 12 is greater than Line 17 - Subtract Line 17 from Line 12 | 18.  | \$ | .00 |
| 19a. | <b>OVERPAYMENT</b> - If Line 17 is greater than Line 12 - Subtract Line 12 from Line 17                 | 19a. | \$ | .00 |
| 19b. | <b>AMOUNT TO BE REFUNDED</b>                                                                            | 19b. | \$ | .00 |
| 19c. | <b>AMOUNT TO BE CREDITED TO 2026 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

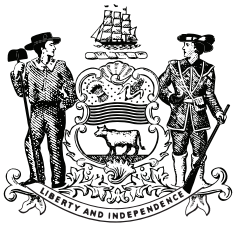
EIN, SSN or PTIN

📞 PHONE NUMBER

@ EMAIL ADDRESS

MAIL COMPLETED FORM WITH  
REMITTANCE PAYABLE TO:

Delaware Division of Revenue  
PO Box 2044  
Wilmington, DE 19899-2044



# DELAWARE

2025  
DIVISION OF REVENUE F O R M  
FID-TAX  
FIDUCIARY INCOME TAX RETURN



## 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<br>Taxpayer<br>Identification<br>Number | Share of Federal<br>Section 641(c)<br>and Distributable<br>Net Income | Percent | COLUMN B<br>Share of Delaware<br>Modifications and<br>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)

|    | BENEFICIARY 1                                                                                                   | BENEFICIARY 2 | BENEFICIARY 3 |
|----|-----------------------------------------------------------------------------------------------------------------|---------------|---------------|
| 1. | Beneficiary's FEIN                                                                                              |               |               |
| 2. | Amount from Schedule B, Col A                                                                                   | \$ .00        | \$ .00        |
| 3. | Amount of Line 2 from Delaware Source (Information Only)                                                        | \$ .00        | \$ .00        |
| 4. | Share of Modifications Schedule B, Column B                                                                     | \$ .00        | \$ .00        |
| 5. | Line 2 Plus or Minus Line 4                                                                                     | \$ .00        | \$ .00        |
| 6. | Dates Resided Outside Delaware                                                                                  |               |               |
| 7. | Percent                                                                                                         | %             | %             |
| 8. | Multiply Line 5 by Line 7                                                                                       | \$ .00        | \$ .00        |
| 9. | DEDUCTIONS FOR INCOME ACCUMULATED FOR NON-RESIDENT BENEFICIARIES<br>Add Line 8, (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. |