

DELAWARE

2025

F O R M

DIVISION OF REVENUE

PIT-NON

DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN



NAME

TAXPAYER ID

SECTION C - SUBTRACTIONS

22. INTEREST RECEIVED ON U.S. OBLIGATIONS

23. PENSION/RETIREMENT EXCLUSIONS (For a definition of eligible income, see instructions)

24. DELAWARE STATE TAX REFUND

25. Fiduciary Adjustment, Work Opportunity Credit, Delaware NOL Carryforward, etc.

26a. Taxable Social Security Benefits/Railroad

26b. 529 Contribution to Delaware-sponsored Tuition Program or ABL Program

27. TOTAL Add Line 22 through Line 26b

28. Subtract Line 27 from Line 21

29. EXCLUSION FOR CERTAIN PERSONS 60 AND OVER OR DISABLED (See instructions)

30a. COLUMN B- Subtract Line 29 from Line 28. This is your modified Delaware Source Income.

30b. COLUMN A - Subtract Line 29 from Line 28. This is your Delaware Adjusted Gross Income.

SECTION D - DEDUCTIONS

31. ENTER TOTAL ITEMIZED DEDUCTIONS (If Filing Status 3, See instructions)

32. ENTER FOREIGN TAXES PAID (See instructions)

33. ENTER CHARITABLE MILEAGE DEDUCTION (See instructions)

34. ACTIVE LABOR ORGANIZATION DUES (See instructions)

35. TOTAL - Add Line 31 through Line 34

36. ENTER FORM PIT-CRS TAX CREDIT ADJUSTMENT (See instructions)

37. Subtract Line 36 from Line 35. Enter here and on Line 39.

SECTION E - CALCULATIONS

38. DELAWARE ADJUSTED GROSS INCOME - Enter amount from Line 30b here

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.

40. ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions - See instructions)

41. TOTAL DEDUCTIONS - Add Line 39 to Line 40 and enter here

42. TAXABLE INCOME - Subtract Line 41 from Line 38, and compute tax on this amount

43. TAX LIABILITY COMPUTATION (See instructions)

44a. PERSONAL CREDITS If you are Filing Status 3, see instructions.

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 =

45. TAX IMPOSED BY STATE OF Must attach copy of PIT-NNS and other state return - Part-Year Residents Only (See instructions)

46. OTHER NON-REFUNDABLE CREDITS (See instructions)

47. TOTAL NON-REFUNDABLE CREDITS - Add Line 44a through Line 46

48. BALANCE - Subtract Line 47 from Line 43. If Line 47 is greater than Line 43, enter 0.

FEDERAL COLUMN A

DELAWARE SOURCE INCOME/LOSS COLUMN B

22. .00

23. .00

24. .00

25. .00

26a. .00

26b. .00

27. .00

28. .00

29. .00

30a. .00

30b. .00

31. .00

32. .00

33. .00

34. .00

35. .00

36. .00

37. .00

38. .00

39. .00

40. .00

41. .00

42. .00

43. .00

44a. .00

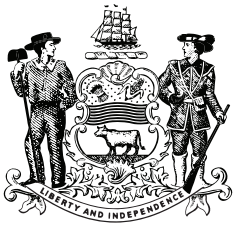
44b. .00

45. .00

46. .00

47. .00

48. .00



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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**

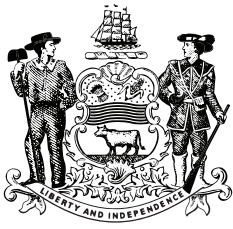
ADDRESS

CITY **STATE** **ZIP CODE**

EIN, SSN or PTIN **PHONE NO.**

@ EMAIL ADDRESS

PLEASE REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN



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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