DELAWARE 2025 FORM PIT-NON

DIVISION OF REVENUE

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 _____

☐ 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)
2. ☐ Joint
3. ☐ Married & Filing Separate Forms
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 _____

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

_____ mm-dd-yyyy _____ mm-dd-yyyy

		FEDERAL COLUMN A		DELAWARE SOURCE INCOME/LOSS COLUMN B	
$	**SECTION A - INCOME AND ADJUSTMENTS FROM FEDERAL RETURN**				
1.	**WAGES, SALARIES, TIPS, ETC.**	1.	.00	1.	.00
2.	**INTEREST**	2.	.00	2.	.00
3.	**DIVIDENDS**	3.	.00	3.	.00
4.	**STATE REFUNDS, CREDITS OR OFFSETS OF STATE & LOCAL INCOME TAXES**	4.	.00	4.	.00
5.	**ALIMONY RECEIVED**	5.	.00	5.	.00
6.	**BUSINESS INCOME OR (LOSS)** (See instructions)	6.	.00	6.	.00
7a.	**CAPITAL GAIN OR (LOSS)**	7a.	.00	7a.	.00
7b.	**OTHER GAINS OR (LOSSES)**	7b.	.00	7b.	.00
8.	**IRA DISTRIBUTIONS**	8.	.00	8.	.00
9.	**TAXABLE PENSIONS AND ANNUITIES**	9.	.00	9.	.00
10.	**RENTS, ROYALTIES, PARTNERSHIPS, S CORPS, ESTATES, TRUSTS, ETC.**	10.	.00	10.	.00
11.	**FARM INCOME OR (LOSS)**	11.	.00	11.	.00
12.	**UNEMPLOYMENT COMPENSATION (INSURANCE)**	12.	.00	12.	.00
13.	**TAXABLE SOCIAL SECURITY BENEFITS**	13.	.00	13.	.00
14.	**OTHER INCOME** (State nature and source)	14.	.00	14.	.00
15.	**TOTAL INCOME - Add** Line 1 through Line 14	15.	.00	15.	.00
16.	**TOTAL FEDERAL ADJUSTMENTS** (See instructions)	16.	.00	16.	.00
17.	**FEDERAL ADJUSTED GROSS INCOME FOR DELAWARE PURPOSES Subtract** Line 16 from Line 15	17.	.00	17.	.00
+	**SECTION B - ADDITIONS**				
18.	**INTEREST RECEIVED ON OBLIGATIONS OF ANY STATE OTHER THAN DELAWARE**	18.	.00	18.	.00
19.	**FIDUCIARY ADJUSTMENT, OIL DEPLETION**	19.	.00	19.	.00
20.	**TOTAL - Add** Line 18 to Line 19	20.	.00	20.	.00
21	**Add** Line 17 to Line 20	21.	.00	21.	.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 2025 FORM PIT-NON
DIVISION OF REVENUE
DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN

NAME _____ **TAXPAYER ID** _____

			FEDERAL COLUMN A		DELAWARE SOURCE INCOME/LOSS COLUMN B	
	SECTION C - SUBTRACTIONS					
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 ABLE 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
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			
	SECTION D - DEDUCTIONS					
31.	**ENTER TOTAL ITEMIZED DEDUCTIONS** (If Filing Status 3, See instructions)			31.		.00
32.	**ENTER FOREIGN TAXES PAID** (See instructions)			32.		.00
33.	**ENTER CHARITABLE MILEAGE DEDUCTION** (See instructions)			33.		.00
34.	**ACTIVE LABOR ORGANIZATION DUES** (See instructions)			34.		.00
35.	**TOTAL - Add** Line 31 through Line 34			35.		.00
36.	**ENTER FORM PIT-CRS TAX CREDIT ADJUSTMENT** (See instructions)			36.		.00
37.	**Subtract** Line 36 from Line 35. Enter here and on Line 39.			37.		.00
	SECTION E - CALCULATIONS					
38.	**DELAWARE ADJUSTED GROSS INCOME -** Enter amount from Line 30b here			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
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
41.	**TOTAL DEDUCTIONS - Add** Line 39 to Line 40 and enter here			41.		.00
42.	**TAXABLE INCOME - Subtract** Line 41 from Line 38, and compute tax on this amount			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
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
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
45.	**TAX IMPOSED BY STATE OF** ☐ Must attach copy of PIT-NNS and other state return - Part-Year Residents Only (See instructions)			45.		.00
46.	**OTHER NON-REFUNDABLE CREDITS** (See instructions)			46.		.00
47.	**TOTAL NON-REFUNDABLE CREDITS - Add** Line 44a through Line 46			47.		.00
48.	**BALANCE - Subtract** Line 47 from Line 43. If Line 47 is greater than Line 43, enter 0.			48.		.00

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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

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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 **PAY IN FULL**	72.	.00
73.	**NET REFUND - Subtract** Line 70 and Line 71 from Line 69 **ZERO DUE/TO BE REFUNDED**	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