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

Filing Status (Must ✔ check one)

1. Single, Divorced, Widow(er) **3.** Married & Filing Separate Forms

2. Joint **5.** Head of Household

Your First Name M.I. Last Name Suffix

Claimed as Dependant on someone else's return

Spouse First Name M.I. Last Name Suffix

Present Home Address (Number and Street) Apartment #

Check if FULL-YEAR Non-Resident in 2025

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

City State Zip Code

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

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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 B. Line 30b .00 **PRORATION DECIMAL** (See instructions) = Tax Liability from Tax Rate Table/ Schedule Amount 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 **ROUTING NUMBER** **ACCOUNT NUMBER**

CHECKING

SAVINGS

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 FORM
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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