

DELAWARE

F O R M

DIVISION OF REVENUE

PIT-RES

2025

DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN



NAME

TAXPAYER ID

Column A is for Spouse information, Filing status 4 only. All other filing status use Column B.

COLUMN A

COLUMN B

20. If you elect the DELAWARE STANDARD DEDUCTION check here

a. ☐ Filing Statuses 1, 3, & 5 enter \$3250 in Column B;
Filing Status 2 enter \$6500 in Column B;
Filing Status 4 enter \$3250 in Column A and in Column B

b. ☐ If you elect DELAWARE ITEMIZED DEDUCTIONS check here
Filing Statuses 1, 2, 3, and 5, enter itemized deductions from Line 19 in Column B;
Filing Status 4 enter itemized deductions from Line 19 in Columns A and B

20. .00 20. .00

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

Multiply the number of boxes checked below by \$2500. If you are filing a combined separate return (Filing status 4), enter the total for each appropriate column. All others enter total in Column B.

Column A - if Spouse was: 65 or over ☐ blind ☐ Column B - if You were: 65 or over ☐ blind ☐

21. .00 21. .00

22. TOTAL DEDUCTIONS - Add Line 20 and Line 21 and enter here.

22. .00 22. .00

SECTION D - CALCULATIONS

23. TAXABLE INCOME - Subtract Line 22 from Line 12, and compute tax on this amount

23. .00 23. .00

24. TAX LIABILITY FROM TAX RATE TABLE/SCHEDULE (See instructions)

24. .00 24. .00

25. TAX ON LUMP SUM DISTRIBUTION (Form PIT-STC)

25. .00 25. .00

26. TOTAL TAX - Add Line 24 and Line 25

26. .00 26. .00

27a. PERSONAL CREDITS

Enter number of exemptions x \$110

If you are Filing Status 3, see instructions. If you use Filing Status 4, enter the total for each appropriate column. All others enter total in Column B.

On Line 27a, enter the number of exemptions for: Column A Column B

27a. .00 27a. .00

27b. CHECK BOXES Spouse 60 or over (Column A) ☐ Self 60 or over (Column B) ☐

Enter number of boxes checked on Line 27b x \$110

27b. .00 27b. .00

28. TAX IMPOSED BY OTHER STATES (Must attach copy of PIT-RSS and other state return.)

28. .00 28. .00

29. VOLUNTEER FIREFIGHTER CO. # Spouse (Column A) Self (Column B) Enter credit amount

29. .00 29. .00

30. OTHER NON-REFUNDABLE CREDITS (See instructions)

30. .00 30. .00

31. CHILD CARE CREDIT. Must attach Form 2441. (Enter 50% of Federal credit)

31. .00 31. .00

32. TOTAL NON-REFUNDABLE CREDITS - Add Line 27a through Line 31 (See instructions)

32. .00 32. .00

33. BALANCE - Subtract Line 32 from Line 26. If Line 32 is greater than Line 26, enter 0.

33. .00 33. .00

34. EARNED INCOME TAX CREDIT. ☐ REFUNDABLE ☐ NON-REFUNDABLE (See instructions)

34. .00 34. .00

35. DELAWARE TAX WITHHELD (Attach W2s/1099s)

35. .00 35. .00

36. ESTIMATED TAX PAID & PAYMENTS WITH EXTENSIONS

36. .00 36. .00

37. S CORP PAYMENTS

37. .00 37. .00

38. REFUNDABLE BUSINESS CREDITS

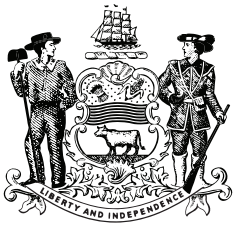
38. .00 38. .00

39. CAPITAL GAINS TAX PAYMENTS (Attach Form REW-EST)

39. .00 39. .00

40. TOTAL REFUNDABLE CREDITS For amended return, enter Line 40 then proceed to Line 48 on page 4 (All else, see instructions)

40. .00 40. .00



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41.	BALANCE DUE	If Line 34 plus Line 40 is less than or equal to Line 33, Subtract the sum of Line 34 and Line 40 from Line 33.	41.	.00	41. .00
42.	OVERPAYMENT	If Line 34 plus Line 40 is greater than Line 33, Subtract Line 33 from the sum of Line 34 and Line 40.	42.	.00	42. .00
43.	CONTRIBUTIONS TO SPECIAL FUNDS.	If electing a contribution, complete and attach Form PIT-RSS.			43. .00
44.	AMOUNT OF LINE 42 TO BE APPLIED TO 2026 ESTIMATED TAX ACCOUNT				44. .00
45.	PENALTIES AND INTEREST DUE.	If Line 41 is greater than \$800, see estimated tax instructions			45. .00
46.	NET BALANCE DUE.	For Filing Status 4, see instructions. For all other filing statuses Add Line 41, Line 43, and Line 45.			46. .00
47.	NET REFUND.	For Filing Status 4, see instructions. For all other filing statuses, Subtract Line 43, Line 44, and Line 45 from Line 42.			47. .00

SECTION E - DIRECT DEPOSIT INFORMATION

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

ACCOUNT TYPE	ROUTING NUMBER	ACCOUNT NUMBER	Is this refund going to or through an account that is located outside of the United States?
☐ CHECKING			☐ YES ☐ NO
☐ SAVINGS			

DMV STATE ID #

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.

PAID PREPARER INFORMATION

YOUR SIGNATURE	DATE
SPOUSE SIGNATURE	DATE
HOME PHONE NUMBER	BUSINESS PHONE NUMBER
EMAIL ADDRESS	

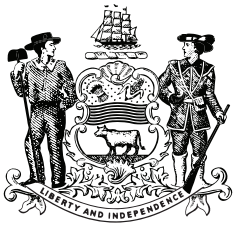
PAID PREPARER SIGNATURE	DATE	
ADDRESS		
CITY	STATE	ZIP CODE
EIN, SSN or PTIN	PHONE NUMBER	
EMAIL ADDRESS		

BALANCE DUE WITH
PAYMENT ENCLOSED (LINE 46)
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 47)
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 W-2, 1099-R AND APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN



DELAWARE **2025**
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NAME _____ TAXPAYER ID _____

FOR AMENDED RETURNS ONLY		COLUMN A		COLUMN B	
48.	TOTAL REFUNDABLE CREDITS - Add Line 40 and any EITC on Line 34.	48.	_____ .00	48.	_____ .00
49.	AMOUNT PAID ON ORIGINAL RETURN	49.	_____ .00	49.	_____ .00
50.	SUBTOTAL. Add Lines 48 and 49.	50.	_____ .00	50.	_____ .00
51.	REFUND RECEIVED (If any, see instructions)	51.	_____ .00	51.	_____ .00
52.	Estimated tax carryover and/or Special Funds contributions as shown on original return	52.	_____ .00	52.	_____ .00
53.	Subtract Line 51 and Line 52 from Line 50.	53.	_____ .00	53.	_____ .00
54.	BALANCE DUE. If Line 33 is greater than Line 53, Subtract Line 53 from Line 33.	54.	_____ .00	54.	_____ .00
55.	OVERPAYMENT. If Line 53 is greater than Line 33, Subtract Line 33 from Line 53.	55.	_____ .00	55.	_____ .00
56.	AMOUNT OF LINE 55 TO BE APPLIED TO YOUR ESTIMATED TAX ACCOUNT (See instructions)			56.	_____ .00
57.	PENALTIES AND INTEREST DUE			57.	_____ .00
58.	NET BALANCE DUE For Filing Status 4, see instructions. For all other filing statuses Add Line 54, Line 56, and Line 57.			58.	_____ .00
59.	NET REFUND For Filing Status 4, see instructions. For all other filing statuses, Subtract Line 56 and Line 57 from Line 55.			59.	_____ .00

60. Is an amended Federal return being filed? ☐ Yes ☐ No
If no, please explain. If the changes pertain to the DE return only, list the line numbers being amended.

61. Has the Delaware Division of Revenue advised you your original return is being audited? ☐ Yes ☐ No
62. 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 58)**
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 59)
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 W-2, 1099-R AND APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN 📎