



DELAWARE **2025**
DIVISION OF REVENUE **F O R M**
PIT-RSA
RESIDENT SCHEDULE A - ITEMIZED DEDUCTIONS

NAME

TAXPAYER ID

MEDICAL AND DENTAL EXPENSES	1.	Medical and dental expenses		.00
	2.	Enter amount from Federal Form 1040 , Line 11		.00
	3.	Multiply Line 2 by 7.5% (0.075)		.00
	4.	Subtract Line 3 from Line 1. If Line 3 is more than Line 1, enter 0.		.00
	5.	STATE and LOCAL taxes		
TAXES YOU PAID	a.	STATE and LOCAL income taxes not claimed as a credit on Form PIT-RES (see instructions)		.00
	b.	STATE and LOCAL general sales taxes (you may include either income taxes or sales taxes, but not both). If you elect to include general sales taxes instead of income taxes, check this box.		.00
	c.	STATE and LOCAL real estate taxes		.00
	d.	STATE and LOCAL personal property taxes		.00
	e.	Add Line 5a through Line 5d		.00
	f.	Enter the smaller of Line 5e or \$10,000 (\$5,000 if married filing separately)		.00
	6.	Other taxes. List type and amount:		.00
	7.	Add Line 5f and Line 6		.00
	8.	Home mortgage interest and points. (If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, check this box.)		
	a.	Home mortgage interest and points reported to you on Federal Form 1098		.00
INTEREST YOU PAID	b.	Home mortgage interest not reported to you on Federal Form 1098 (If paid to the person from whom you bought the home, show that person's name, identifying no., and address.)		.00
	c.	Points not reported to you on Federal Form 1098		.00
	d.	Reserved for future use		
	e.	Add Line 8a through Line 8c		.00
	9.	Investment interest. Attach Federal Form 4952 .		.00
	10.	Add Line 8e and Line 9		.00
	11.	Gifts by cash or check. If you made any gift of \$250 or more, see instructions.		.00
	12.	Gifts other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Federal Form 8283 if over \$500.		.00
	13.	Carryover from prior year		.00
	14.	Add Line 11 through Line 13		.00
GIFTS TO CHARITY If you made a gift and got a benefit for it, see Federal Schedule A instructions.	15.	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). (Attach Federal Form 4684 and enter the amount from Line 18 of Federal Form 4684 .)		.00
	16.	Other Deductions. See list in Federal Schedule A instructions. List type and amount:		.00
CASUALTY AND THEFT LOSSES	a.	Add Line 4, Line 7, Line 10, Line 14, Line 15, and Line 16. (If filing status 1, 2, 3, or 5, enter this amount on Form PIT-RES, Line 13, Column B.)		.00
	b.	If filing status 4, allocate itemized deductions here and enter in the appropriate columns on Form PIT-RES, Line 13 (see instructions).	(A)	(B)
OTHER ITEMIZED DEDUCTIONS			.00	.00
	18.	If you elect to itemize deductions even though they are less than your standard deduction, check here.		

Attach this form to your Delaware State tax return.