



DELAWARE

2025
DIVISION OF REVENUE F O R M
FID-TAX
FIDUCIARY INCOME TAX RETURN



For Fiscal Year beginning and ending

Taxpayer ID

Name of Trust or Estate

Name and Title of Fiduciary

Street Address of Fiduciary

City

State

Zip Code

✓ Check Applicable Box:

☐

Initial Return

☐

Amended Return

✓ Check One Filing Status:

☐

Resident Estate

☐

Non-Resident Estate

☐

Resident Trust

☐

Non-Resident Trust

Ⓜ Attach Completed Copy of Federal Form 1041 and Supporting Schedules to this return

1.	FEDERAL TAXABLE INCOME OF FIDUCIARY (Federal Form 1041, Line 23)	1.	\$	.00
2.	INCOME OF ELECTING SMALL BUSINESS TRUSTS	2.	\$	.00
3.	NET MODIFICATIONS OF ELECTING SMALL BUSINESS TRUSTS (Attach separate Schedule A)	3.	\$	.00
4.	COMBINE - Add Line 1 through Line 3	4.	\$	.00
5.	FIDUCIARY'S SHARE OF DELAWARE MODIFICATIONS (Schedule B, Column B, Line 1)	5.	\$	.00
6.	INCOME ACCUMULATED FOR NON-RESIDENT BENEFICIARIES (Schedule C, Line 9)	6.	\$	.00
7.	DELAWARE TAXABLE INCOME - Line 4 Plus Line 5 Minus Line 6	7.	\$	.00
8.	DELAWARE TAX (Compute from tax rate schedule, Page 2)	8.	\$	.00
9.	TAX ON LUMP SUM DISTRIBUTIONS (Form PIT-STC must be attached)	9.	\$	.00
10.	TOTAL TAX - Add Line 8 to Line 9	10.	\$	.00
11.	NON-REFUNDABLE CREDITS (See instructions)	11.	\$	.00
12.	BALANCE - Subtract Line 11 from Line 10 (Enter 0 if Negative)	12.	\$	.00
13.	ESTIMATED TAX PAID AND PAYMENTS WITH EXTENSIONS	13.	\$	.00
14.	OTHER PAYMENTS (Include real estate estimated taxes on this line)	14.	\$	.00
15.	TOTAL CREDITS - Add Line 13 to Line 14	15.	\$	.00
16.	PREVIOUS REFUNDS	16.	\$	.00
17.	NET REFUNDABLE CREDITS - Subtract Line 16 from Line 15	17.	\$	.00
18.	BALANCE DUE AND PAY IN FULL - If Line 12 is greater than Line 17 - Subtract Line 17 from Line 12	18.	\$	.00
19a.	OVERPAYMENT - If Line 17 is greater than Line 12 - Subtract Line 12 from Line 17	19a.	\$	.00
19b.	AMOUNT TO BE REFUNDED	19b.	\$	.00
19c.	AMOUNT TO BE CREDITED TO 2026 TENTATIVE TAX	19c.	\$	.00

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. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge.

✍ SIGNATURE OF FIDUCIARY OFFICER OR REPRESENTATIVE

📅 DATE

TITLE OF OFFICER

📞 PHONE NUMBER

@ EMAIL ADDRESS

PAID PREPARER INFORMATION

✍ PAID PREPARER SIGNATURE

📅 DATE

ADDRESS

CITY

STATE

ZIP CODE

EIN, SSN or PTIN

📞 PHONE NUMBER

@ EMAIL ADDRESS



DELAWARE

2025
DIVISION OF REVENUE F O R M
FID-TAX
FIDUCIARY INCOME TAX RETURN



SCHEDULE

A

DELAWARE MODIFICATIONS AND ADJUSTMENTS

1.	INTEREST ON OBLIGATIONS OF STATES OTHER THAN DELAWARE	1.	\$	.00
2.	OTHER ADJUSTMENTS	2.	\$	.00
3.	STATE INCOME TAX ON FEDERAL RETURN (All States) (See instructions)	3.	\$	.00
4.	TOTAL ADDITIONS - Add Line 1 through Line 3	4.	\$	.00
5.	INTEREST ON U.S. OBLIGATIONS	5.	\$	.00
6.	OTHER ADJUSTMENTS	6.	\$	.00
7.	TOTAL SUBTRACTIONS - Add Line 5 and Line 6	7.	\$	.00
8.	NET DELAWARE MODIFICATIONS - Subtract Line 7 from Line 4 (Also, Enter on Schedule B, Column B, Line 6)	8.	\$	.00

SCHEDULE

B

SHARE OF DELAWARE MODIFICATIONS AND ADJUSTMENTS Name and Address (Include Fiduciary Share on Line 1)

		COLUMN A Taxpayer Identification Number	Share of Federal Section 641(c) and Distributable Net Income	Percent	COLUMN B Share of Delaware Modifications and Adjustments
1.			\$.00	%	\$.00
2.			\$.00	%	\$.00
3.			\$.00	%	\$.00
4.			\$.00	%	\$.00
5.			\$.00	%	\$.00
6.	TOTAL		\$.00	100 %	\$.00

SCHEDULE

C

INCOME ACCUMULATED FOR NON-RESIDENT BENEFICIARY

(If beneficiary resided in Delaware any part of the taxable year, specify dates)

	BENEFICIARY 1	BENEFICIARY 2	BENEFICIARY 3
1.	Beneficiary's FEIN		
2.	Amount from Schedule B, Col A	\$.00	\$.00
3.	Amount of Line 2 from Delaware Source (Information Only)	\$.00	\$.00
4.	Share of Modifications Schedule B, Column B	\$.00	\$.00
5.	Line 2 Plus or Minus Line 4	\$.00	\$.00
6.	Dates Resided Outside Delaware		
7.	Percent	%	%
8.	Multiply Line 5 by Line 7	\$.00	\$.00
9.	DEDUCTIONS FOR INCOME ACCUMULATED FOR NON-RESIDENT BENEFICIARIES Add Line 8, (Also, enter on Page 1, Line 6)		\$.00

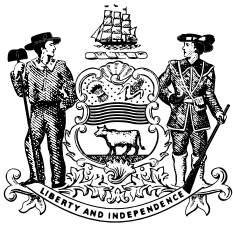
TAX RATE SCHEDULE

IF INCOME ON LINE 7 IS:

AT LEAST	BUT NOT OVER
\$0.	\$2,000.
\$2,000.	\$5,000.
\$5,000.	\$10,000.
\$10,000.	\$20,000.
\$20,000.	\$25,000.
\$25,000.	\$60,000.
\$60,000 AND OVER	

YOUR TAX IS:

\$0.
2.20% OF AMOUNT OVER \$2,000.
\$66.00 + 3.90% OF AMOUNT OVER \$5,000.
\$261.00 + 4.80% OF AMOUNT OVER \$10,000.
\$741.00 + 5.20% OF AMOUNT OVER \$20,000.
\$1,001.00 + 5.55% OF AMOUNT OVER \$25,000.
\$2,943.50 + 6.60% OF AMOUNT OVER \$60,000.



DELAWARE

F O R M
DIVISION OF REVENUE FID-BEN



BENEFICIARY'S INFORMATION

For Fiscal Year beginning and ending

Name of Trust or Estate

Percentage of Distributive Share

✓ Check Applicable Box(es):

☐

Amended FID-BEN

☐

Final FID-BEN

☐

Resident

☐

Non-resident

Beneficiary's Taxpayer ID

☐

FEIN

☐

SSN

Taxpayer ID

☐

FEIN

☐

SSN

Beneficiary's Name

Beneficiary's Address

City

State

Zip Code

Fiduciary's Name

Fiduciary's Address

City

State

Zip Code

(A) ALLOCABLE SHARE ITEM

(B) AMOUNT

(C) ENTER THE AMOUNTS IN COLUMN (B) ON

1.	Beneficiary's Federal Distributable Net Income	\$	.00	
2.	Beneficiary's Share Of Additions	\$	.00	Form PIT-RES, Line 3 or PIT-NON, Line 19
3.	Beneficiary's Share Of Subtractions	\$	.00	Form PIT-RES, Line 7 or PIT-NON, Line 25

NON-RESIDENT BENEFICIARY INFORMATION

(A) ALLOCABLE SHARE ITEM

(B) AMOUNT

Enter The Amounts In Column (B) on

4.	Net Business Income Allocable To Delaware	\$	.00	Form PIT-NON, Line 6
5.	Capital Gain (Loss) Allocable To Delaware	\$	.00	Form PIT-NON, Line 7a
6.	Other Gain (Loss) Allocable To Delaware	\$	.00	Form PIT-NON, Line 7b
7.	Net Partnership Income Allocable To Delaware	\$	.00	Form PIT-NON, Line 10
8.	Net Estate And Trust Income Allocable To Delaware	\$	.00	Form PIT-NON, Line 10
9.	Net Rent And Royalty Income Allocable To Delaware	\$	.00	Form PIT-NON, Line 10
10.	Net S-Corporation Income Allocable To Delaware	\$	.00	Form PIT-NON, Line 10
11.	Net Farm Income Allocable To Delaware	\$	.00	Form PIT-NON, Line 11
TAX CREDITS, ESTIMATED TAX PAYMENTS, OTHER PAYMENTS AND REFUNDS				
12.	Approved Non Refundable Tax Credits From Fiduciary To The Beneficiary	\$	.00	
13.	Approved Refundable Income Tax Credits From Fiduciary To The Beneficiary	\$	.00	
14.	Estimated Tax Paid And Payments With Extensions Made On Behalf Of The Beneficiary	\$	.00	
15.	Other Payments (Real Estate Estimated Taxes Paid Or Other Payments) Made On Behalf Of The Beneficiary	\$	.00	
16.	Previous Refunds From An Original Return Issued On Behalf Of The Beneficiary	\$	.00	