

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

MAIL COMPLETED FORM WITH
REMITTANCE PAYABLE TO:

Delaware Division of Revenue
PO Box 2044
Wilmington, DE 19899-2044



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

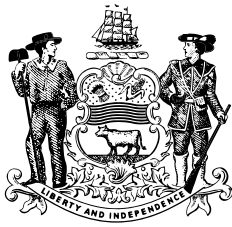
TAX RATE SCHEDULE

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

DIVISION OF REVENUE

BUS-CRS

DELAWARE INCOME TAX CREDIT SCHEDULE (FORMERLY FORM 700)



PART 1 - TAXPAYER INFORMATION

TAX PERIOD ENDING

TAXPAYER ID

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TAXPAYER NAME

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PART 2 - DELAWARE INCOME TAX CREDIT COMPUTATION

**Non-refundable Income Tax Credits**

Please see instructions and worksheets on how to calculate each applicable tax credit. On each line below, please enter the amount of approved or calculated tax credit.

A. NEIGHBORHOOD ASSISTANCE CREDIT - TITLE 30 DEL. CODE § 2001-2008

Applications for this credit must be submitted to the Delaware State Housing Authority for approval in advance.

1.	Credit Carryover from Previous Years	\$	.00
2.	Current Year Approved Credit (50% of investment, up to \$50,000/year)	\$	.00
3.	Total Neighborhood Assistance Credits (Add Line 1 and Line 2)	\$	.00

B. ECONOMIC DEVELOPMENT CREDITS - TITLE 30 DEL. CODE §§ 2010-2015

4.	Credit Carryover from Previous Years	\$	.00
5.	Current Year Approved Credit (complete Form BUS-DED to compute the credit)	\$	.00
6.	Total Economic Development Credits (Add Line 4 and Line 5)	\$	.00

C. GREEN INDUSTRIES/BROWNFIELD CREDITS - TITLE 30 DEL. CODE §§ 2020-2024, 2040

7.	Credit Carryover from Previous Years	\$	.00
8.	Current Year Approved Credit	\$	.00
9.	Total Green Industries/Brownfield Credits (Add Line 7 and Line 8)	\$	.00

D. RESEARCH AND DEVELOPMENT CREDITS (TAX YEARS BEFORE 2018) - TITLE 30 DEL. CODE §§ 2070-2075

10.	Credit Carryover from the Previous Years	\$.00
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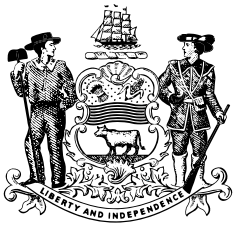
E. LAND AND HISTORIC RESOURCES CONSERVATION CREDITS - TITLE 30 DEL. CODE §§ 1801-1807

11.	Credit Carryover from Previous Years	\$	.00
12.	Current Year Approved Credit	\$	.00
13.	Total Land and Historic Resources Conservation Credits (Add Line 11 and Line 12)	\$	.00

F. HISTORIC PRESERVATION CREDITS - TITLE 30 DEL. CODE §§ 1112, 1811-1817

Applications for this credit must be submitted to the Historic Preservation Office for approval in advance.

14.	Credit Carryover from Previous Years	\$	.00
15.	Current Year Approved Credit (50% of investment, up to \$50,000/year)	\$	.00
16.	Total Historic Preservation Credits (Add Line 14 and Line 15)	\$	.00



DELAWARE FORM

DIVISION OF REVENUE BUS-CRS

DELAWARE INCOME TAX CREDIT SCHEDULE (FORMERLY FORM 700)



NAME

TAXPAYER ID

G. AUTOMATIC EXTERNAL DEFIBRILLATORS

17.	Enter the number of automatic external defibrillators placed in service during the tax year		
18.	Total Automatic External Defibrillator Credit (Multiply Line 17 by \$100)	\$	.00

H. TOTAL DELAWARE NON-REFUNDABLE INCOME TAX CREDITS

19.	Total (Add Lines 3, 6, 9, 10, 13, 16 and 18)	\$.00
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I. CREDIT LIMITATION - CORPORATE FILERS

20.	Enter the amount listed on Line 13 of Form CIT-TAX	\$.00
21.	Enter the total from Line 19, above	\$	.00
22.	Enter the lesser of Lines 20 & 21 This is the total of the non-refundable tax credits to which the corporation is entitled; enter here and on line 14 of Form CIT-TAX.	\$	.00

J. CREDIT LIMITATION - FIDUCIARIES

23.	Enter the amount listed on line 10 of Form FID-TAX	\$	.00
24.	Enter the total from Line 19, above, for expenses incurred directly	\$	.00
25.	Enter current year credits from line 23 of Delaware Form SCT-SSR (S corporation) or Delaware Form PRT-PSI (partnership) issued to the taxpayer, if any	\$	.00
26.	Total Lines 24 and 25	\$	.00
27.	Enter the lesser of lines 23 and 26 This is the total of the non-refundable tax credits to which the taxpayer is entitled; enter here and on line 11 of Form FID-TAX.	\$	.00

K. PASS THROUGH ENTITIES - S CORPORATIONS AND PARTNERSHIPS

28.	Enter the total from line 19, above	\$.00
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S Corporations – enter the amount from line 28 on line 11 of Form SCT-RTN. To the extent that the credits are to passthrough to resident shareholders, allocate the credits among the shareholders and include the credits on line 23 of Form SCT-SSR.

Partnerships – allocate the amount from line 28 among the partners and include the credits on line 16 of the Form PRT-PSI.

Shareholders and partners to whom credits are allocated must then prepare a separate form BUS-CRS reflecting the potential credits available on line 23 of Form SCT-SSR, and calculate the allowable credit based upon the taxpayer's Delaware tax liability calculated on the taxpayer's income tax form.

L. REFUNDABLE INCOME TAX CREDITS

Please see instructions and worksheets on how to calculate your tax credit. Enter on the appropriate line the amount of each calculated tax credit.

29.	Business Finder's Fee Credits	\$	.00
30.	New Economy Jobs Program Credits	\$	.00
31.	Employer Tax Credit For Hiring Individuals with Disabilities	\$	.00
32.	Research & Development Credits For Tax Years 2018 and Later (see instructions)	\$	.00
33.	Total Refundable Income Tax Credits (Add lines 29 through 32)	\$	.00

- **Corporate Filers** - Enter the amount from line 33 on line 19 of the Form CIT-TAX
- **Pass through entities** (S-Corporations and Partnerships).
 - **S-Corporations** - Enter the amount from line 33 on line 12 of Form SCT-RTN and allocate the credits to share-holders on line 24 of the Form SCT-SSR.
 - **Partnerships** - Allocate the amount from line 33 among the partners and report the amount on line 16 of the Form PRT-PSI provided to the partners.
- **Fiduciary Filers** - Enter the amount from line 33 on line 17 of Form FID-TAX

Mail completed form to:

Delaware Division of Revenue
PO Box 8763
Wilmington, DE 19899-8763