



# DELAWARE 2025

## DIVISION OF REVENUE FORM PIT-RES

### DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN



For Fiscal Year beginning  and ending

Your Taxpayer ID

Spouse Taxpayer ID

Amended Return  
 Must include page 4

Your First Name M.I. Last Name Suffix

Spouse First Name M.I. Last Name Suffix

Present Home Address (Number and Street) Apartment #

City State Zip Code

**Filing Status (Must check one)**

1.  Single, Divorced, Widow(er) 2.  Joint 3.  Married & Filing Separate Forms

4.  Married & Filing Combined Separate on this form 5.  Head of Household

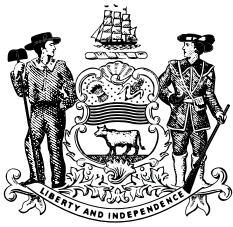
Form PIT-UND Attached

Claimed as Dependant on someone else's return

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

mm-dd-yyyy mm-dd-yyyy

Column A is for Spouse information, Filing status 4 only. All other filing status use Column B.				COLUMN A		COLUMN B	
<b>+ SECTION A - ADDITIONS</b>							
1.	FEDERAL AGI AMOUNT FROM FEDERAL FORM 1040	1.	\$	.00	1.	\$	.00
2.	INTEREST ON STATE & LOCAL OBLIGATIONS OTHER THAN DELAWARE	2.	\$	.00	2.	\$	.00
3.	FIDUCIARY ADJUSTMENT, OIL DEPLETION	3.	\$	.00	3.	\$	.00
4.	TOTAL - Add Lines 1 through 3	4.	\$	.00	4.	\$	.00
<b>- SECTION B - SUBTRACTIONS</b>							
5.	INTEREST RECEIVED ON U.S. OBLIGATIONS	5.	\$	.00	5.	\$	.00
6.	PENSION/RETIREMENT EXCLUSIONS (For a definition of eligible income, see instructions)	6.	\$	.00	6.	\$	.00
7.	DELAWARE STATE TAX REFUND, FIDUCIARY ADJUSTMENT, WORK OPPORTUNITY TAX CREDIT, DELAWARE NOL CARRYFORWARD, ETC. (See instructions)	7.	\$	.00	7.	\$	.00
8a.	TAXABLE SOCIAL SECURITY/RR RETIREMENT BENEFITS/HIGHER EDUCATION EXCLUSION/CERTAIN LUMP SUM DISTRIBUTIONS (See instructions)	8a.	\$	.00	8a.	\$	.00
8b.	529 CONTRIBUTION TO DELAWARE-SPONSORED TUITION PROGRAM OR ABLE PROGRAM	8b.	\$	.00	8b.	\$	.00
9.	Add Lines 5 through 8b	9.	\$	.00	9.	\$	.00
10.	Subtract Line 9 from Line 4	10.	\$	.00	10.	\$	.00
11.	EXCLUSION FOR CERTAIN PERSONS 60 AND OVER OR DISABLED (See instructions)	11.	\$	.00	11.	\$	.00
12.	DELAWARE ADJUSTED GROSS INCOME. Subtract Line 11 from Line 10. Enter here.	12.	\$	.00	12.	\$	.00
<b>SECTION C - DEDUCTIONS</b> If columns A and B are used and you are unable to specifically allocate deductions between spouses, you must prorate in accordance with income.							
13.	TOTAL ITEMIZED DEDUCTIONS FROM DELAWARE SCHEDULE A (Must attach PIT-RSA)	13.	\$	.00	13.	\$	.00
14.	FOREIGN TAXES PAID (See instructions)	14.	\$	.00	14.	\$	.00
15.	CHARITABLE MILEAGE DEDUCTION (See instructions)	15.	\$	.00	15.	\$	.00
16.	ACTIVE LABOR ORGANIZATION DUES (See instructions)	16.	\$	.00	16.	\$	.00
17.	SUBTOTAL - Add Line 13 through Line 16	17.	\$	.00	17.	\$	.00
18.	FORM PIT-CRS TAX CREDIT ADJUSTMENT (See instructions)	18.	\$	.00	18.	\$	.00
19.	NET ITEMIZED DEDUCTIONS - Subtract Line 18 from Line 17. Enter here and on Line 20 (See instructions)	19.	\$	.00	19.	\$	.00



# DELAWARE 2025

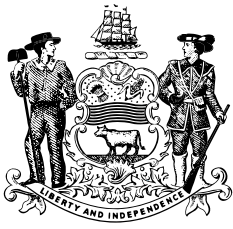
DIVISION OF REVENUE F O R M PIT-RES

## DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN



NAME	TAXPAYER ID
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	COLUMN A		COLUMN B	
<p><b>Column A is for Spouse information, Filing status 4 only. All other filing status use Column B.</b></p>				
<b>20. If you elect the DELAWARE STANDARD DEDUCTION check here</b> a. <input type="checkbox"/> Filing Statuses 1, 3, & 5 enter \$3250 in Column B; <input type="checkbox"/> Filing Status 2 enter \$6500 in Column B; <input type="checkbox"/> Filing Status 4 enter \$3250 in Column A and in Column B			<b>20. \$</b>	
<b>If you elect DELAWARE ITEMIZED DEDUCTIONS check here</b> b. <input type="checkbox"/> Filing Statuses 1, 2, 3, and 5, enter itemized deductions from Line 19 in Column B; <input type="checkbox"/> Filing Status 4 enter itemized deductions from Line 19 in Columns A and B			<b>20. \$</b>	
	.00		.00	
<b>21. ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions)</b> (See instructions) <span style="float: right;">i</span> <b>Multiply</b> 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. <b>Column A</b> - if Spouse was: 65 or over <input type="checkbox"/> blind <input type="checkbox"/> <b>Column B</b> - if You were: 65 or over <input type="checkbox"/> blind <input type="checkbox"/>	21. \$	.00	21. \$	.00
<b>22. TOTAL DEDUCTIONS - Add Line 20 and Line 21 and enter here.</b> <span style="float: right;">i</span>	22. \$	.00	22. \$	.00
<b>SECTION D - CALCULATIONS</b>				
<b>23. TAXABLE INCOME - Subtract Line 22 from Line 12, and compute tax on this amount</b> <span style="float: right;">i</span>	23. \$	.00	23. \$	.00
<b>24. TAX LIABILITY FROM TAX RATE TABLE/SCHEDULE</b> (See instructions) <span style="float: right;">i</span>	24. \$	.00	24. \$	.00
<b>25. TAX ON LUMP SUM DISTRIBUTION</b> (Form PIT-STC) <span style="float: right;">i</span>	25. \$	.00	25. \$	.00
<b>26. TOTAL TAX - Add Line 24 and Line 25</b> <span style="float: right;">i</span>	26. \$	.00	26. \$	.00
<b>27a. PERSONAL CREDITS</b> Enter number of exemptions <input type="checkbox"/> x \$110 <span style="float: right;">i</span> 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 <input type="checkbox"/> Column B <input type="checkbox"/>	27a. \$	.00	27a. \$	.00
<b>27b. CHECK BOXES</b> Spouse 60 or over (Column A) <input type="checkbox"/> Self 60 or over (Column B) <input type="checkbox"/> Enter number of boxes checked on Line 27b <input type="checkbox"/> x \$110 <span style="float: right;">i</span>	27b. \$	.00	27b. \$	.00
<b>28. TAX IMPOSED BY OTHER STATES</b> (Must attach copy of PIT-RSS and other state return.) <span style="float: right;">i</span>	28. \$	.00	28. \$	.00
<b>29. VOLUNTEER FIREFIGHTER CO. #</b> Spouse (Column A) <input type="checkbox"/> Self (Column B) <input type="checkbox"/> Enter credit amount <input type="text"/>	29. \$	.00	29. \$	.00
<b>30. OTHER NON-REFUNDABLE CREDITS</b> (See instructions) <span style="float: right;">i</span>	30. \$	.00	30. \$	.00
<b>31. CHILD CARE CREDIT.</b> Must attach Form 2441. (Enter 50% of Federal credit) <span style="float: right;">i</span>	31. \$	.00	31. \$	.00
<b>32. TOTAL NON-REFUNDABLE CREDITS - Add Line 27a through Line 31</b> (See instructions) <span style="float: right;">i</span>	32. \$	.00	32. \$	.00
<b>33. BALANCE - Subtract Line 32 from Line 26. If Line 32 is greater than Line 26, enter 0.</b> <span style="float: right;">i</span>	33. \$	.00	33. \$	.00
<b>34. EARNED INCOME TAX CREDIT.</b> <input type="checkbox"/> REFUNDABLE <input type="checkbox"/> NON-REFUNDABLE (See instructions) <span style="float: right;">i</span>	34. \$	.00	34. \$	.00
<b>35. DELAWARE TAX WITHHELD</b> (Attach W2s/1099s) <span style="float: right;">i</span>	35. \$	.00	35. \$	.00
<b>36. ESTIMATED TAX PAID &amp; PAYMENTS WITH EXTENSIONS</b> <span style="float: right;">i</span>	36. \$	.00	36. \$	.00
<b>37. S CORP PAYMENTS</b> <span style="float: right;">i</span>	37. \$	.00	37. \$	.00
<b>38. REFUNDABLE BUSINESS CREDITS</b> <span style="float: right;">i</span>	38. \$	.00	38. \$	.00
<b>39. CAPITAL GAINS TAX PAYMENTS</b> (Attach Form REW-EST) <span style="float: right;">i</span>	39. \$	.00	39. \$	.00
<b>40. TOTAL REFUNDABLE CREDITS</b> For amended return, enter Line 40 then proceed to Line 48 on page 4 (All else, see instructions) <span style="float: right;">i</span>	40. \$	.00	40. \$	.00



# DELAWARE 2025

DIVISION OF REVENUE F O R M PIT-RES

## 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
41.	BALANCE DUE If Line 34 plus Line 40 is less than or equal to Line 33, <b>Subtract</b> 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, <b>Subtract</b> 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 <b>Add</b> Line 41, Line 43, and Line 45.			46. \$.00
47.	NET REFUND. For Filing Status 4, see instructions. For all other filing statuses, <b>Subtract</b> 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.

<b>ACCOUNT TYPE</b> <input type="checkbox"/> CHECKING <input type="checkbox"/> SAVINGS	<b>ROUTING NUMBER</b> <input style="width: 100%;" type="text"/>	<b>ACCOUNT NUMBER</b> <input style="width: 100%;" type="text"/>	Is this refund going to or through an account that is located outside of the United States? <input type="checkbox"/> YES <input type="checkbox"/> NO
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**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**

\_\_\_\_\_  
 PAID PREPARER SIGNATURE \_\_\_\_\_  
DATE

ADDRESS

CITY STATE ZIP CODE

EIN, SSN or PTIN PHONE NUMBER

@ EMAIL ADDRESS

\_\_\_\_\_  
 YOUR SIGNATURE \_\_\_\_\_  
DATE

\_\_\_\_\_  
 SPOUSE SIGNATURE \_\_\_\_\_  
DATE

HOME PHONE NUMBER BUSINESS PHONE NUMBER

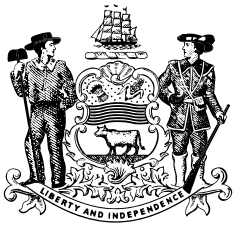
@ EMAIL ADDRESS

**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

DIVISION OF REVENUE FORM PIT-RES  
DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN



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	56. \$ .00
57.	PENALTIES AND INTEREST DUE	57. \$ .00	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	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	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**