



# DELAWARE 2025

DIVISION OF REVENUE PIT-NON  
DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN



For Fiscal Year beginning \_\_\_\_\_ and ending \_\_\_\_\_

Amended Return  
Must include page 4

Your Taxpayer ID

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Spouse Taxpayer ID

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Your First Name M.I. Last Name Suffix

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Spouse First Name M.I. Last Name Suffix

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Present Home Address (Number and Street) Apartment #

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City State Zip Code

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Form PIT-UND Attached

Claimed as Dependant on someone else's return

Check if FULL-YEAR Non-Resident in 2025

**Filing Status (Must check one)**

1.  Single, Divorced, Widow(er)    3.  Married & Filing Separate Forms
2.  Joint    5.  Head of Household

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

mm-dd-yyyy	mm-dd-yyyy

**SECTION A - INCOME AND ADJUSTMENTS FROM FEDERAL RETURN**

1.	WAGES, SALARIES, TIPS, ETC.	
2.	INTEREST	
3.	DIVIDENDS	
4.	STATE REFUNDS, CREDITS OR OFFSETS OF STATE & LOCAL INCOME TAXES	
5.	ALIMONY RECEIVED	
6.	BUSINESS INCOME OR (LOSS) (See instructions)	i
7a.	CAPITAL GAIN OR (LOSS)	
7b.	OTHER GAINS OR (LOSSES)	
8.	IRA DISTRIBUTIONS	
9.	TAXABLE PENSIONS AND ANNUITIES	
10.	RENTS, ROYALTIES, PARTNERSHIPS, S CORPS, ESTATES, TRUSTS, ETC.	
11.	FARM INCOME OR (LOSS)	
12.	UNEMPLOYMENT COMPENSATION (INSURANCE)	
13.	TAXABLE SOCIAL SECURITY BENEFITS	
14.	OTHER INCOME (State nature and source)	
15.	TOTAL INCOME - Add Line 1 through Line 14	i
16.	TOTAL FEDERAL ADJUSTMENTS (See instructions)	i
17.	FEDERAL ADJUSTED GROSS INCOME FOR DELAWARE PURPOSES Subtract Line 16 from Line 15	i

	FEDERAL COLUMN A		DELAWARE SOURCE INCOME/LOSS COLUMN B
1.	.00	1.	.00
2.	.00	2.	.00
3.	.00	3.	.00
4.	.00	4.	.00
5.	.00	5.	.00
6.	.00	6.	.00
7a.	.00	7a.	.00
7b.	.00	7b.	.00
8.	.00	8.	.00
9.	.00	9.	.00
10.	.00	10.	.00
11.	.00	11.	.00
12.	.00	12.	.00
13.	.00	13.	.00
14.	.00	14.	.00
15.	.00	15.	.00
16.	.00	16.	.00
17.	.00	17.	.00

**SECTION B - ADDITIONS**

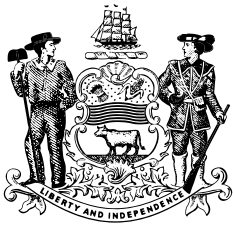
18.	INTEREST RECEIVED ON OBLIGATIONS OF ANY STATE OTHER THAN DELAWARE	
19.	FIDUCIARY ADJUSTMENT, OIL DEPLETION	
20.	TOTAL - Add Line 18 to Line 19	i
21.	Add Line 17 to Line 20	i

18.	.00	18.	.00
19.	.00	19.	.00
20.	.00	20.	.00
21.	.00	21.	.00

**BALANCE DUE WITH PAYMENT ENCLOSED (LINE 60)**  
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 61)**  
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



# DELAWARE 2025

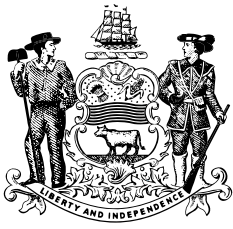
DIVISION OF REVENUE FORM PIT-NON

## DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN



NAME  TAXPAYER ID

		FEDERAL COLUMN A		DELAWARE SOURCE INCOME/LOSS COLUMN B
<b>SECTION C - SUBTRACTIONS</b>				
22. INTEREST RECEIVED ON U.S. OBLIGATIONS	22.	\$.00	22.	\$.00
23. PENSION/RETIREMENT EXCLUSIONS (For a definition of eligible income, see instructions) If your Spouse had a Military Pension <input type="checkbox"/> If you had a Military Pension <input type="checkbox"/>	23.	\$.00	23.	\$.00
24. DELAWARE STATE TAX REFUND	24.	\$.00	24.	\$.00
25. Fiduciary Adjustment, Work Opportunity Credit, Delaware NOL Carryforward, etc.	25.	\$.00	25.	\$.00
26a. Taxable Social Security Benefits/Railroad	26a.	\$.00	26a.	\$.00
26b. 529 Contribution to Delaware-sponsored Tuition Program <input type="checkbox"/> or ABL Program <input type="checkbox"/>	26b.	\$.00	26b.	\$.00
27. TOTAL Add Line 22 through Line 26b	27.	\$.00	27.	\$.00
28. Subtract Line 27 from Line 21	28.	\$.00	28.	\$.00
29. EXCLUSION FOR CERTAIN PERSONS 60 AND OVER OR DISABLED (See instructions)	29.	\$.00	29.	\$.00
30a. COLUMN B- Subtract Line 29 from Line 28. This is your modified Delaware Source Income. Enter on Page 2, Line 43, Box A	30a.		30a.	\$.00
30b. COLUMN A - Subtract Line 29 from Line 28. This is your Delaware Adjusted Gross Income. Enter on Page 2, Line 38 and Line 43, Box B	30b.	\$.00	30b.	\$.00
<b>SECTION D - DEDUCTIONS</b>				
31. ENTER TOTAL ITEMIZED DEDUCTIONS (If Filing Status 3, See instructions)	31.	\$.00	31.	\$.00
32. ENTER FOREIGN TAXES PAID (See instructions)	32.	\$.00	32.	\$.00
33. ENTER CHARITABLE MILEAGE DEDUCTION (See instructions)	33.	\$.00	33.	\$.00
34. ACTIVE LABOR ORGANIZATION DUES (See instructions)	34.	\$.00	34.	\$.00
35. TOTAL - Add Line 31 through Line 34	35.	\$.00	35.	\$.00
36. ENTER FORM PIT-CRS TAX CREDIT ADJUSTMENT (See instructions)	36.	\$.00	36.	\$.00
37. Subtract Line 36 from Line 35. Enter here and on Line 39.	37.	\$.00	37.	\$.00
<b>SECTION E - CALCULATIONS</b>				
38. DELAWARE ADJUSTED GROSS INCOME - Enter amount from Line 30b here	38.		38.	\$.00
39. If you elect the STANDARD DEDUCTION check here a. <input type="checkbox"/> Filing Statuses 1, 3, & 5 enter \$3250; Filing Status 2 enter \$6500; If you elect the DELAWARE ITEMIZED DEDUCTIONS check here b. <input type="checkbox"/> Enter amount from Line 37.	39.		39.	\$.00
40. ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions - See instructions) Check Box(es)- if SPOUSE was: 65 or over <input type="checkbox"/> blind <input type="checkbox"/> Check box(es) - if YOU were: 65 or over <input type="checkbox"/> blind <input type="checkbox"/>	40.		40.	\$.00
41. TOTAL DEDUCTIONS - Add Line 39 to Line 40 and enter here	41.		41.	\$.00
42. TAXABLE INCOME - Subtract Line 41 from Line 38, and compute tax on this amount	42.		42.	\$.00
43. TAX LIABILITY COMPUTATION (See instructions)				
A. Line 30a <input type="text"/> .00		PRORATION DECIMAL (See instructions)	Tax Liability from Tax Rate Table/ Schedule Amount	
B. Line 30b <input type="text"/> .00	=	X	.00	43.
44a. PERSONAL CREDITS If you are Filing Status 3, see instructions. Enter number of exemptions listed on Federal return <input type="text"/> x \$110 =				
Multiply this amount by the proration decimal on Line 43 ( x <input type="text"/> ) and enter total here	44a.			\$.00
44b. CHECK BOX(ES) SPOUSE 60 or over (if filing status 2) <input type="checkbox"/> SELF 60 or over <input type="checkbox"/> Enter number of boxes checked on Line 44b <input type="text"/> x \$110 =				
Multiply this amount by the proration decimal on Line 43 ( x <input type="text"/> ) and enter total here	44b.			\$.00
45. TAX IMPOSED BY STATE OF <input type="text"/> Must attach copy of PIT-NNS and other state return - Part-Year Residents Only (See instructions)	45.		45.	\$.00
46. OTHER NON-REFUNDABLE CREDITS (See instructions)	46.		46.	\$.00
47. TOTAL NON-REFUNDABLE CREDITS - Add Line 44a through Line 46	47.		47.	\$.00
48. BALANCE - Subtract Line 47 from Line 43. If Line 47 is greater than Line 43, enter 0.	48.		48.	\$.00



# DELAWARE 2025

DIVISION OF REVENUE FORM PIT-NON

## DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN



NAME  TAXPAYER ID

SECTION E - CALCULATIONS (continued)			
49.	DELAWARE TAX WITHHELD - (Attach W-2s/1099s)	49.	\$.00
50.	ESTIMATED TAX PAID & PAYMENTS WITH EXTENSIONS	50.	\$.00
51.	S CORP PAYMENTS (See instructions)	51.	\$.00
52.	REFUNDABLE BUSINESS CREDITS (See instructions)	52.	\$.00
53.	CAPITAL GAINS TAX PAYMENTS (Attach form REW-EST)	53.	\$.00
54.	TOTAL REFUNDABLE CREDITS - Add Line 49 through Line 53	54.	\$.00
55.	BALANCE DUE If Line 48 is greater than Line 54, Subtract Line 54 from Line 48 and enter here.	55.	\$.00
56.	OVERPAYMENT If Line 54 is greater than Line 48, Subtract Line 48 from Line 54 and enter here.	56.	\$.00
57.	CONTRIBUTIONS TO SPECIAL FUNDS (If electing a contribution, complete and attach PIT-NNS)	TOTAL 57.	\$.00
58.	AMOUNT OF LINE 56 TO BE APPLIED TO 2026 ESTIMATED TAX ACCOUNT	ENTER 58.	\$.00
59.	PENALTIES AND INTEREST DUE (If Line 55 is greater than \$800, see estimated tax instructions)	ENTER 59.	\$.00
60.	NET BALANCE DUE - Add Line 55, Line 57, and Line 59	PAY IN FULL 60.	\$.00
61.	NET REFUND - Subtract Lines 57, 58, and 59 from Line 56	ZERO DUE/TO BE REFUNDED 61.	\$.00

**SECTION F - DIRECT DEPOSIT INFORMATION** If you would like your refund deposited directly to your checking or savings account, complete 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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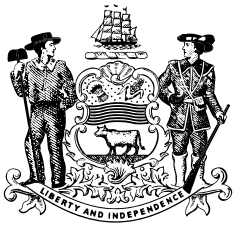
**BE SURE TO SIGN YOUR RETURN BELOW AND KEEP A COPY FOR YOUR RECORDS**  
 Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and believe it is true, correct and complete.

YOUR SIGNATURE _____	DATE _____
SPOUSE SIGNATURE _____	DATE _____
HOME PHONE NUMBER <input style="width: 150px;" type="text"/>	BUSINESS PHONE NUMBER <input style="width: 150px;" type="text"/>
@ EMAIL ADDRESS <input style="width: 300px;" type="text"/>	

**PAID PREPARER INFORMATION**

PAID PREPARER SIGNATURE _____	DATE _____
ADDRESS <input style="width: 90%;" type="text"/>	
CITY <input style="width: 50%;" type="text"/>	STATE <input style="width: 20%;" type="text"/>
ZIP CODE <input style="width: 100%;" type="text"/>	
EIN, SSN or PTIN <input style="width: 100px;" type="text"/>	PHONE NO. <input style="width: 100px;" type="text"/>
@ EMAIL ADDRESS <input style="width: 70%;" type="text"/>	

**PLEASE REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN**



# DELAWARE 2025

DIVISION OF REVENUE F O R M  
PIT-NON

## DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN



**NAME**  **TAXPAYER ID**

FOR AMENDED RETURNS ONLY		COLUMN B
62.	TOTAL REFUNDABLE CREDITS - From Line 54	.00
63.	AMOUNT PAID ON ORIGINAL RETURN	.00
64.	SUBTOTAL - Add Lines 62 and 63	.00
65.	REFUND RECEIVED (If any, see instructions)	.00
66.	Estimated tax carryover and/or Special Funds contributions as shown on original return	.00
67.	Subtract Line 65 and Line 66 from Line 64	.00
68.	BALANCE DUE - If Line 48 is greater than Line 67, Subtract Line 67 from Line 48 and enter here	.00
69.	OVERPAYMENT - If Line 67 is greater than Line 48, Subtract Line 48 from Line 67 and enter here	.00
70.	AMOUNT OF LINE 69 TO BE APPLIED TO YOUR ESTIMATED TAX ACCOUNT (See Instructions)	.00
71.	PENALTIES AND INTEREST DUE	.00
72.	NET BALANCE DUE - Add Line 68 and Line 70 to Line 71 <span style="float: right;">PAY IN FULL</span>	.00
73.	NET REFUND - Subtract Line 70 and Line 71 from Line 69 <span style="float: right;">ZERO DUE/TO BE REFUNDED</span>	.00

74. Is an amended Federal return being filed?  Yes  No

If no, please explain. If the changes pertain to the Delaware return only, list the line numbers being amended.

75. Has the Delaware Division of Revenue advised you your original return is being audited?  Yes  No

76. 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 72)**  
**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 73)**  
**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 APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN**