

<u>Tax Item (Identifier)</u>	<u>Source</u>	<u>Location</u>	<u>Description</u>	<u>Format</u>
1	Official Header		Magic Code and Header Version	T1
2	Official Header		Developer Code	Assigned number from NACTP
3	State Specific		Jurisdiction	DE
4	State Specific		Barcode Type Description	DEPITRSABC1
5	State Specific		Specification Version	2026V1.0
6	State Specific		Software/Form Version	
7	DE PIT-RSA		Form Type Constant	PIT-RSA
8	DE PIT-RSA	1	Medical and dental expenses	Number
9	DE PIT-RSA	2	Enter amount from Federal Form 1040, Line 11	Number
10	DE PIT-RSA	3	Multiply Line 2 by 7.5% (0.075)	Number
11	DE PIT-RSA	4	Subtract Line 3 from Line 1. If Line 3 is more than Line 1, enter 0.	Number
12	DE PIT-RSA	5a	State and Local income taxes not	Number
13	DE PIT-RSA	5b	General sales taxes Indicator	X or Blank
14	DE PIT-RSA	5b	State and Local general sales taxes	Number
15	DE PIT-RSA	5c	State and Local real estate taxes	Number
16	DE PIT-RSA	5d	State and Local personal property	Number
17	DE PIT-RSA	5e	Subtotal State and Local taxes (Add Line 5a through Line 5d)	Number
18	DE PIT-RSA	5f	Enter the smaller of line 5e (see instructions and worksheet) or \$40,400 (\$20,200 if married filing sepa- rately). If Federal Adjusted Gross Income exceeds \$505,000 (\$252,500 if married filing separately), see DCP worksheet and instructions.	Number
19	DE PIT-RSA	6	Other taxes.	Number
20	DE PIT-RSA	7	Add Line 5f and Line 6	Number
21	DE PIT-RSA	8	Indicator - you didn't use all of your home mortgage	X or Blank
22	DE PIT-RSA	8a	Home mortgage interest and points reported to you on Federal Form 1098	Number
23	DE PIT-RSA	8b	Home mortgage interest not reported to you on Federal Form 1098	Number
24	DE PIT-RSA	8c	Points not reported to you on Federal Form 1098	Number

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25	DE PIT-RSA	8d	Reserved for future use	Blank
26	DE PIT-RSA	8e	Subtotal - Home mortgage interest and Points (Add Line 8a through Line 8c)	Number
27	DE PIT-RSA	9	Investment interest.	Number
28	DE PIT-RSA	10	Subtotal - Add Line 8e and Line 9	Number
29	DE PIT-RSA	11	Gifts by cash or check.	Number
30	DE PIT-RSA	12	Gifts other than by cash or check.	Number
31	DE PIT-RSA	13	Carryover from prior year	Number
32	DE PIT-RSA	14	Subtotal - Add Line 11 through Line 13	Number
33	DE PIT-RSA	15	Casualty and Theft Loss(es) from a Federally Declared Disaster	Number
34	DE PIT-RSA	16	Other deductions.	Number
35	Official Trailer		Trailer Static String	EOD*