

<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	DEPITRSSBC1
5	State Specific		Specification Version	2026V1.0
6	State Specific		Software/Form Version	
7	DE PIT-RSS		Form Type Constant	PIT-RSS P1
8	DE PIT-RSS p. 1 DE Schedule I	1	Other State name	Two letter state code
9	DE PIT-RSS p. 1 DE Schedule I	1 Col A	Other State Tax credit Spouse	Number
10	DE PIT-RSS p. 1 DE Schedule I	1 Col B	Other State Tax credit Primary	Number
11	DE PIT-RSS p. 1 DE Schedule I	2	Other State name	Two letter state code
12	DE PIT-RSS p. 1 DE Schedule I	2 Col A	Other State Tax credit Spouse	Number
13	DE PIT-RSS p. 1 DE Schedule I	2 Col B	Other State Tax credit Primary	Number
14	DE PIT-RSS p. 1 DE Schedule I	3	Other State name	Two letter state code
15	DE PIT-RSS p. 1 DE Schedule I	3 Col A	Other State Tax credit Spouse	Number
16	DE PIT-RSS p. 1 DE Schedule I	3 Col B	Other State Tax credit Primary	Number
17	DE PIT-RSS p. 1 DE Schedule I	4	Other State name	Two letter state code
18	DE PIT-RSS p. 1 DE Schedule I	4 Col A	Other State Tax credit Spouse	Number
19	DE PIT-RSS p. 1 DE Schedule I	4 Col B	Other State Tax credit Primary	Number
20	DE PIT-RSS p. 1 DE Schedule I	5	Other State name	Two letter state code
21	DE PIT-RSS p. 1 DE Schedule I	5 Col A	Other State Tax credit Spouse	Number
22	DE PIT-RSS p. 1 DE Schedule I	5 Col B	Other State Tax credit Primary	Number
23	DE PIT-RSS p. 1 DE Schedule I	6 Col A	Total State Tax credit Spouse	Number

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24	DE PIT-RSS p. 1 DE Schedule I	6 Col B	Total Tax credit Primary	Number
25	DE PIT-RSS p. 1 DE Schedule II	7.a.1	Child's First Name #1	Text
26	DE PIT-RSS p. 1 DE Schedule II	7.b.1	Child's Last Name #1	Text
27	DE PIT-RSS p. 1 DE Schedule II	8.1	Child's SSN #1	##### (9)
28	DE PIT-RSS p. 1 DE Schedule II	9.1	Child's Date of Birth #1	MMDDYYYY
29	DE PIT-RSS p. 1 DE Schedule II	10.1 Y	YES - Child Under 24, a student and younger than taxpayer or spouse #1	X or blank. Leave blank if child is not used.
30	DE PIT-RSS p. 1 DE Schedule II	10.1 N	NO - Child Under 24, a student and younger than taxpayer or spouse #1	X or blank. Leave blank if child is not used.
31	DE PIT-RSS p. 1 DE Schedule II	11.1 Y	YES - Child permanently and totally disabled during tax year #1	X or blank. Leave blank if child is not used.
32	DE PIT-RSS p. 1 DE Schedule II	11.1 N	NO - Child permanently and totally disabled during tax year #1	X or blank. Leave blank if child is not used.
33	DE PIT-RSS p. 1 DE Schedule II	7.a.2	Child's First Name #2	Text
34	DE PIT-RSS p. 1 DE Schedule II	7.b.2	Child's Last Name #2	Text
35	DE PIT-RSS p. 1 DE Schedule II	8.2	Child's SSN #2	##### (9)
36	DE PIT-RSS p. 1 DE Schedule II	9.2	Child's Date of Birth #2	MMDDYYYY
37	DE PIT-RSS p. 1 DE Schedule II	10.2 Y	YES - Child Under 24, a student and younger than taxpayer or spouse #2	X or blank. Leave blank if child is not used.
38	DE PIT-RSS p. 1 DE Schedule II	10.2 N	NO - Child Under 24, a student and younger than taxpayer or spouse #2	X or blank. Leave blank if child is not used.
39	DE PIT-RSS p. 1 DE Schedule II	11.2 Y	YES - Child permanently and totally disabled during tax year #2	X or blank. Leave blank if child is not used.
40	DE PIT-RSS p. 1 DE Schedule II	11.2 N	NO - Child permanently and totally disabled during tax year #2	X or blank. Leave blank if child is not used.
41	DE PIT-RSS p. 1 DE Schedule II	7.a.3	Child's First Name #3	Text
42	DE PIT-RSS p. 1 DE Schedule II	7.b.3	Child's Last Name #3	Text
43	DE PIT-RSS p. 1 DE Schedule II	8.3	Child's SSN #3	##### (9)
44	DE PIT-RSS p. 1 DE Schedule II	9.3	Child's Date of Birth #3	MMDDYYYY

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45	DE PIT-RSS p. 1 DE Schedule II	10.3 Y	YES - Child Under 24, a student and younger than taxpayer or spouse #3	X or blank. Leave blank if child is not used.
46	DE PIT-RSS p. 1 DE Schedule II	10.3 N	NO - Child Under 24, a student and younger than taxpayer or spouse #3	X or blank. Leave blank if child is not used.
47	DE PIT-RSS p. 1 DE Schedule II	11.3 Y	YES - Child permanently and totally disabled during tax year #3	X or blank. Leave blank if child is not used.
48	DE PIT-RSS p. 1 DE Schedule II	11.3 N	NO - Child permanently and totally disabled during tax year #3	X or blank. Leave blank if child is not used.
49	DE PIT-RSS p. 1 DE Schedule II	12	Delaware State Income Tax LESS Non- Refundable Credits	Number
50	DE PIT-RSS p. 1 DE Schedule II	13	Earned Income Credit from Federal Form	Number
51	DE PIT-RSS p. 1 DE Schedule II	14	REFUNDABLE EITC CALCULATION – Multiply Line 13 x 0.045	Number
52	DE PIT-RSS p. 1 DE Schedule II	15	NON-REFUNDABLE EITC CALCULATION – Multiply Line 13 x 0.20	Number
53	DE PIT-RSS p. 1 DE Schedule II	16	REFUNDABLE EITC - If Line 14 is greater than or equal to Line 12, enter the amount from Line 14 here and on Line 34 of Form PIT-RES and check the refundable box on Line 34 of Form PIT-RES	Number
54	DE PIT-RSS p. 1 DE Schedule II	17	NON-REFUNDABLE EITC – If Line 14 is less than Line 12, compare Line 12 to Line 15, enter the smaller amount here and on Line 34 of Form PIT-RES, and check the non-refundable box on Line 34 of Form PIT-RES	Number
55	Official Trailer		Trailer Static String	EOD*