



DELAWARE

2026
F O R M
DIVISION OF REVENUE FID-BEN



BENEFICIARY'S INFORMATION

For Fiscal Year beginning [] and ending []

Name of Trust or Estate

Percentage of Distributive Share

✓ Check Applicable Box(es):

☐

Amended FID-BEN

☐

Final FID-BEN

☐

Resident

☐

Non-resident

Beneficiary's Taxpayer ID

☐

FEIN

☐

SSN

Taxpayer ID

☐

FEIN

☐

SSN

Beneficiary's Name

Fiduciary's Name

Beneficiary's Address

Fiduciary's Address

City

State

Zip Code

City

State

Zip Code

(A) ALLOCABLE SHARE ITEM

1. Beneficiary's Federal Distributable Net Income
2. Beneficiary's Share Of Additions
3. Beneficiary's Share Of Subtractions

(B) AMOUNT

(C) ENTER THE AMOUNTS IN COLUMN (B) ON

.00
.00 Form PIT-RES, Line 3 or PIT-NON, Line 19
.00 Form PIT-RES, Line 7 or PIT-NON, Line 25

NON-RESIDENT BENEFICIARY INFORMATION

(A) ALLOCABLE SHARE ITEM

4. Net Business Income Allocable To Delaware
5. Capital Gain (Loss) Allocable To Delaware
6. Other Gain (Loss) Allocable To Delaware
7. Net Partnership Income Allocable To Delaware
8. Net Estate And Trust Income Allocable To Delaware
9. Net Rent And Royalty Income Allocable To Delaware
10. Net S-Corporation Income Allocable To Delaware
11. Net Farm Income Allocable To Delaware

(B) AMOUNT

Enter The Amounts In Column (B) on

.00 Form PIT-NON, Line 6
.00 Form PIT-NON, Line 7a
.00 Form PIT-NON, Line 7b
.00 Form PIT-NON, Line 10
.00 Form PIT-NON, Line 10
.00 Form PIT-NON, Line 10
.00 Form PIT-NON, Line 10
.00 Form PIT-NON, Line 11

TAX CREDITS, ESTIMATED TAX PAYMENTS, OTHER PAYMENTS AND REFUNDS

12. Approved Non Refundable Tax Credits From Fiduciary To The Beneficiary
13. Approved Refundable Income Tax Credits From Fiduciary To The Beneficiary
14. Estimated Tax Paid And Payments With Extensions Made On Behalf Of The Beneficiary
15. Other Payments (Real Estate Estimated Taxes Paid Or Other Payments) Made On Behalf Of The Beneficiary
16. Previous Refunds From An Original Return Issued On Behalf Of The Beneficiary