



DELAWARE

DIVISION OF REVENUE

2026
FORM
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 Taxpayer ID
FEIN SSN 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

(B) AMOUNT

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

- | | | |
|---|-----|--|
| 1. Beneficiary's Federal Distributable Net Income | .00 | |
| 2. Beneficiary's Share Of Additions | .00 | Form PIT-RES, Line 3 or PIT-NON, Line 19 |
| 3. Beneficiary's Share Of Subtractions | .00 | Form PIT-RES, Line 7 or PIT-NON, Line 25 |

NON-RESIDENT BENEFICIARY INFORMATION

(A) ALLOCABLE SHARE ITEM

(B) AMOUNT

Enter The Amounts In Column (B) on

- | | | |
|--|-----|-----------------------|
| 4. Net Business Income Allocable To Delaware | .00 | Form PIT-NON, Line 6 |
| 5. Capital Gain (Loss) Allocable To Delaware | .00 | Form PIT-NON, Line 7a |
| 6. Other Gain (Loss) Allocable To Delaware | .00 | Form PIT-NON, Line 7b |
| 7. Net Partnership Income Allocable To Delaware | .00 | Form PIT-NON, Line 10 |
| 8. Net Estate And Trust Income Allocable To Delaware | .00 | Form PIT-NON, Line 10 |
| 9. Net Rent And Royalty Income Allocable To Delaware | .00 | Form PIT-NON, Line 10 |
| 10. Net S-Corporation Income Allocable To Delaware | .00 | Form PIT-NON, Line 10 |
| 11. Net Farm Income Allocable To Delaware | .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 | .00 |
| 13. Approved Refundable Income Tax Credits From Fiduciary To The Beneficiary | .00 |
| 14. Estimated Tax Paid And Payments With Extensions Made On Behalf Of The Beneficiary | .00 |
| 15. Other Payments (Real Estate Estimated Taxes Paid Or Other Payments) Made On Behalf Of The Beneficiary | .00 |
| 16. Previous Refunds From An Original Return Issued On Behalf Of The Beneficiary | .00 |