



DELAWARE 2026
DIVISION OF REVENUE F O R M
PIT-BIN
DELAWARE BUSINESS INCOME OF NON-RESIDENT



TAXPAYER NAME

TAXPAYER ID

BUSINESS NAME

BUSINESS TAXPAYER ID

NOTE: Complete only if business has Federal Schedule C or Partnership income or loss derived from or connected with sources in Delaware and at least one other state.

**GROSS REAL AND TANGIBLE PERSONAL
PROPERTY**

**COLUMN A
Delaware Sourced**

**COLUMN B
Total Sourced**

	Beginning of Year	End of Year	Beginning of Year	End of Year
1. Total real and tangible property owned	.00	.00	.00	.00
2. Real tangible property rented (eight times annual rent paid)	.00	.00	.00	.00
3. Total	.00	.00	.00	.00
4. Total Columns A and B		.00		.00
5. Average values. (Divide Line 4 by 2)		.00		.00

WAGES, SALARIES, AND OTHER COMPENSATION PAID TO EMPLOYEES

6. Wages, Salaries and other Compensation of all employees	.00	.00
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GROSS RECEIPTS SUBJECT TO APPORTIONMENT

7. Gross receipts from sales of tangible personal property	.00	.00
8. Gross income from other sources (see instructions)	.00	.00
9. Total	.00	.00

DETERMINATION OF APPORTIONMENT PERCENTAGES

10a. Enter amount from Column A, Line 5	.00	= 10.	
10b. Enter amount from Column B, Line 5	.00		
11a. Enter amount from Column A, Line 6	.00	= 11.	
11b. Enter amount from Column B, Line 6	.00		
12a. Enter amount from Column A, Line 9	.00	= 12.	
12b. Enter amount from Column B, Line 9	.00		
13. Total			
14. Apportionment percentage (see specific instructions)			
15. Amount from Form PIT-NON, Page 1, Column A, Line 6 or Line 10			.00
16. Multiply Line 15 by Line 14. Enter here and on Form PIT-NON, Page 1, Column B, Line 6 or Line 10			.00