

DELAWARE

2026

F O R M

DIVISION OF REVENUE

PIT-NON

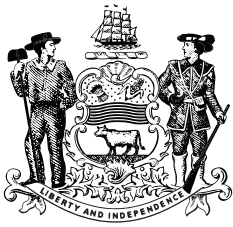
DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN



NAME

TAXPAYER ID

	FEDERAL COLUMN A	DELAWARE SOURCE INCOME/LOSS COLUMN B
☐ SECTION C - SUBTRACTIONS		
22. INTEREST RECEIVED ON U.S. OBLIGATIONS	22. .00	22. .00
PENSION/RETIREMENT EXCLUSIONS (For a definition of eligible income, see instructions)		
23. If your Spouse had a Military Pension ☐ If you had a Military Pension ☐	23. .00	23. .00
24. DELAWARE STATE TAX REFUND	24. .00	24. .00
25. Fiduciary Adjustment, Work Opportunity Credit, Delaware NOL Carryforward, Decoupling Modifications, etc.	25. .00	25. .00
26a. Taxable Social Security Benefits/Railroad	26a. .00	26a. .00
26b. 529 Contribution to Delaware-sponsored Tuition Program ☐ or ABLE Program ☐	26b. .00	26b. .00
27. TOTAL Add Line 22 through Line 26b	27. .00	27. .00
28. Subtract Line 27 from Line 21	28. .00	28. .00
29. EXCLUSION FOR CERTAIN PERSONS 60 AND OVER OR DISABLED (See instructions)	29. .00	29. .00
30a. COLUMN B- Subtract Line 29 from Line 28. This is your modified Delaware Source Income. Enter on Page 2, Line 43, Box A	30a. .00	30a. .00
30b. COLUMN A - Subtract Line 29 from Line 28. This is your Delaware Adjusted Gross Income. Enter on Page 2, Line 38 and Line 43, Box B	30b. .00	
☐ SECTION D - DEDUCTIONS		
31. ENTER TOTAL ITEMIZED DEDUCTIONS (If Filing Status 3, See instructions)		31. .00
32. ENTER FOREIGN TAXES PAID (See instructions)		32. .00
33. ENTER CHARITABLE MILEAGE DEDUCTION (See instructions)		33. .00
34. ACTIVE LABOR ORGANIZATION DUES (See instructions)		34. .00
35. TOTAL - Add Line 31 through Line 34		35. .00
36. ENTER FORM PIT-CRS TAX CREDIT ADJUSTMENT (See instructions)		36. .00
37. Subtract Line 36 from Line 35. Enter here and on Line 39.		37. .00
☐ SECTION E - CALCULATIONS		
38. DELAWARE ADJUSTED GROSS INCOME - Enter amount from Line 30b here		38. .00
39. If you elect the STANDARD DEDUCTION check here a. ☐ Filing Statuses 1, 3, & 5 enter \$3250; Filing Status 2 enter \$6500; If you elect the DELAWARE ITEMIZED DEDUCTIONS check here b. ☐ Enter amount from Line 37.		39. .00
40. ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions - See instructions) Check Box(es)- if SPOUSE was: 65 or over ☐ blind ☐ Check box(es) - if YOU were: 65 or over ☐ blind ☐		40. .00
41. TOTAL DEDUCTIONS - Add Line 39 to Line 40 and enter here		41. .00
42. TAXABLE INCOME - Subtract Line 41 from Line 38, and compute tax on this amount		42. .00
43. TAX LIABILITY COMPUTATION (See instructions) PRORATION DECIMAL Tax Liability from Tax Rate Table/ (See instructions) Schedule Amount A. Line 30a .00 B. Line 30b .00 = X .00		43. .00
44a. PERSONAL CREDITS If you are Filing Status 3, see instructions. Enter number of exemptions listed on Federal return x \$110 = Multiply this amount by the proration decimal on Line 43 (x) and enter total here		44a. .00
44b. CHECK BOX(ES) SPOUSE 60 or over (if filing status 2) ☐ SELF 60 or over ☐ Enter number of boxes checked on Line 44b x \$110 = Multiply this amount by the proration decimal on Line 43 (x) and enter total here		44b. .00
45. TAX IMPOSED BY STATE OF Must attach copy of PIT-NNS and other state return - Part-Year Residents Only (See instructions)		45. .00
46. OTHER NON-REFUNDABLE CREDITS (See instructions)		46. .00
47. TOTAL NON-REFUNDABLE CREDITS - Add Line 44a through Line 46		47. .00
48. BALANCE - Subtract Line 47 from Line 43. If Line 47 is greater than Line 43, enter 0.		48. .00



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SECTION E - CALCULATIONS (continued)

49.	DELAWARE TAX WITHHELD - (Attach W-2s/1099s)	49.		.00
50.	ESTIMATED TAX PAID & PAYMENTS WITH EXTENSIONS	50.		.00
51.	S CORP PAYMENTS (See instructions)	51.		.00
52.	REFUNDABLE BUSINESS CREDITS (See instructions)	52.		.00
53.	CAPITAL GAINS TAX PAYMENTS (Attach form REW-EST)	53.		.00
54.	TOTAL REFUNDABLE CREDITS - Add Line 49 through Line 53	54.		.00
55.	BALANCE DUE If Line 48 is greater than Line 54, Subtract Line 54 from Line 48 and enter here.	55.		.00
56.	OVERPAYMENT If Line 54 is greater than Line 48, Subtract Line 48 from Line 54 and enter here.	56.		.00
57.	CONTRIBUTIONS TO SPECIAL FUNDS (If electing a contribution, complete and attach PIT-NNS)	TOTAL 57.		.00
58.	AMOUNT OF LINE 56 TO BE APPLIED TO 2027 ESTIMATED TAX ACCOUNT	ENTER 58.		.00
59.	PENALTIES AND INTEREST DUE (If Line 55 is greater than \$800, see estimated tax instructions)	ENTER 59.		.00
60.	NET BALANCE DUE - Add Line 55, Line 57, and Line 59	PAY IN FULL 60.		.00
61.	NET REFUND - Subtract Lines 57, 58, and 59 from Line 56	ZERO DUE/TO BE REFUNDED 61.		.00

SECTION F - DIRECT DEPOSIT INFORMATION

If you would like your refund deposited directly to your checking or savings account, complete below. See instructions for details.

ACCOUNT TYPE

☐ CHECKING
☐ SAVINGS

ROUTING NUMBER

ACCOUNT NUMBER

Is this refund going to or
through an account that is
located outside of the United
States?

☐ YES ☐ NO

BE SURE TO SIGN YOUR RETURN BELOW AND KEEP A COPY FOR YOUR RECORDS

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and believe it is true, correct and complete.

PAID PREPARER INFORMATION

YOUR SIGNATURE

DATE

PAID PREPARER SIGNATURE

DATE

ADDRESS

SPOUSE SIGNATURE

DATE

CITY

STATE

ZIP CODE

HOME PHONE NUMBER

BUSINESS PHONE NUMBER

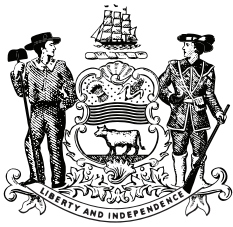
EIN, SSN or PTIN

PHONE NUMBER

EMAIL ADDRESS

EMAIL ADDRESS

PLEASE REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN



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NAME _____ TAXPAYER ID _____

FOR AMENDED RETURNS ONLY		COLUMN B
62. TOTAL REFUNDABLE CREDITS - From Line 54	62.	_____ .00
63. AMOUNT PAID ON ORIGINAL RETURN	63.	_____ .00
64. SUBTOTAL - Add Lines 62 and 63	64.	_____ .00
65. REFUND RECEIVED (If any, see instructions)	65.	_____ .00
66. Estimated tax carryover and/or Special Funds contributions as shown on original return	66.	_____ .00
67. Subtract Line 65 and Line 66 from Line 64	67.	_____ .00
68. BALANCE DUE - If Line 48 is greater than Line 67, Subtract Line 67 from Line 48 and enter here	68.	_____ .00
69. OVERPAYMENT - If Line 67 is greater than Line 48, Subtract Line 48 from Line 67 and enter here	69.	_____ .00
70. AMOUNT OF LINE 69 TO BE APPLIED TO YOUR ESTIMATED TAX ACCOUNT (See Instructions)	70.	_____ .00
71. PENALTIES AND INTEREST DUE	71.	_____ .00
72. NET BALANCE DUE - Add Line 68 and Line 70 to Line 71	72.	_____ .00
73. NET REFUND - Subtract Line 70 and Line 71 from Line 69	73.	_____ .00

74. Is an amended Federal return being filed? ☐ Yes ☐ No
If no, please explain. If the changes pertain to the Delaware return only, list the line numbers being amended.

75. Has the Delaware Division of Revenue advised you your original return is being audited? ☐ Yes ☐ No
76. Is this amended return being filed as a protective claim? ☐ Yes ☐ No

A detailed explanation of all changes must be provided in this space. All supporting schedules and/or documentation must be attached. @

NET BALANCE DUE WITH
PAYMENT ENCLOSED (LINE 72)
MAIL COMPLETED FORM TO:
Delaware Division of Revenue
PO Box 508, Wilmington, DE 19899-0508
Make check payable to: Delaware Division of Revenue

NET REFUND (LINE 73)
MAIL COMPLETED FORM TO:
Delaware Division of Revenue
PO Box 8710
Wilmington, DE 19899-8710

ALL OTHER RETURNS
MAIL COMPLETED FORM TO:
Delaware Division of Revenue
PO Box 8711
Wilmington, DE 19899-8711

PLEASE REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN