

DELAWARE **2026**
DIVISION OF REVENUE **F O R M**
DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN

For Fiscal Year beginning

and ending

Amended Return
Must include page 4

Your Taxpayer ID

Spouse Taxpayer ID

Form
PIT-UND
Attached

1.

Filing Status (Must ✓check one)

Single, Divorced, Widow(er)

3.

Married & Filing Separate Forms

Your First Name

M.I.

Last Name

Suffix

Claimed as
Dependant
on someone
else's return

2.

Joint

5.

Head of Household

Spouse First Name

M.I.

Last Name

Suffix

Present Home Address (Number and Street)

Apartment #

Check if
FULL-YEAR
Non-Resident
in 2026

If you were a part-year resident in 2026, give the dates
you resided in Delaware:

City

State

Zip Code

mm-dd-yyyy

mm-dd-yyyy

SECTION A - INCOME AND ADJUSTMENTS FROM FEDERAL RETURN

	FEDERAL COLUMN A	DELAWARE SOURCE INCOME/LOSS COLUMN B
1. WAGES, SALARIES, TIPS, ETC.	1. .00	1. .00
2. INTEREST	2. .00	2. .00
3. DIVIDENDS	3. .00	3. .00
4. STATE REFUNDS, CREDITS OR OFFSETS OF STATE & LOCAL INCOME TAXES	4. .00	4. .00
5. ALIMONY RECEIVED	5. .00	5. .00
6. BUSINESS INCOME OR (LOSS) (See instructions)	6. .00	6. .00
7a. CAPITAL GAIN OR (LOSS)	7a. .00	7a. .00
7b. OTHER GAINS OR (LOSSES)	7b. .00	7b. .00
8. IRA DISTRIBUTIONS	8. .00	8. .00
9. TAXABLE PENSIONS AND ANNUITIES	9. .00	9. .00
10. RENTS, ROYALTIES, PARTNERSHIPS, S CORPS, ESTATES, TRUSTS, ETC.	10. .00	10. .00
11. FARM INCOME OR (LOSS)	11. .00	11. .00
12. UNEMPLOYMENT COMPENSATION (INSURANCE)	12. .00	12. .00
13. TAXABLE SOCIAL SECURITY BENEFITS	13. .00	13. .00
14. OTHER INCOME (State nature and source)	14. .00	14. .00
15. TOTAL INCOME - Add Line 1 through Line 14	15. .00	15. .00
16. TOTAL FEDERAL ADJUSTMENTS (See instructions)	16. .00	16. .00
17. FEDERAL ADJUSTED GROSS INCOME FOR DELAWARE PURPOSES Subtract Line 16 from Line 15	17. .00	17. .00

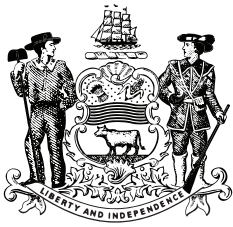
SECTION B - ADDITIONS

18. INTEREST RECEIVED ON OBLIGATIONS OF ANY STATE OTHER THAN DELAWARE	18. .00	18. .00
19. FIDUCIARY ADJUSTMENT, OIL DEPLETION, AND DECOUPLING MODIFICATIONS	19. .00	19. .00
20. TOTAL - Add Line 18 to Line 19	20. .00	20. .00
21. Add Line 17 to Line 20	21. .00	21. .00

**BALANCE DUE WITH
PAYMENT ENCLOSED (LINE 60)
MAIL COMPLETED FORM TO:**
Delaware Division of Revenue
PO Box 508, Wilmington, DE 19899-0508
Make check payable to:
Delaware Division of Revenue

**REFUND (LINE 61)
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

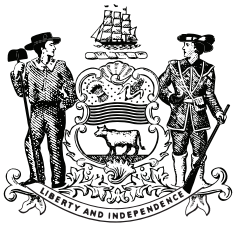


DELAWARE **2026**
DIVISION OF REVENUE **F O R M**
PIT-NON
DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN

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
23. PENSION/RETIREMENT EXCLUSIONS (For a definition of eligible income, see instructions)		
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
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/ A. Line 30a .00 (See instructions) Schedule Amount 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



DELAWARE

DIVISION OF REVENUE

2026 FORM PIT-NON

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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 ROUTING NUMBER ACCOUNT NUMBER

CHECKING

SAVINGS

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
ADDRESS

DATE

SPOUSE SIGNATURE

DATE

CITY STATE ZIP CODE

HOME PHONE NUMBER

BUSINESS PHONE NUMBER

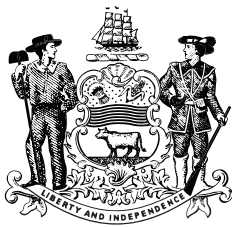
EIN, SSN or PTIN

PHONE NUMBER

EMAIL ADDRESS

EMAIL ADDRESS

PLEASE REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN



DELAWARE 2026

DIVISION OF REVENUE F O R M PIT-NON

DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN

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

PAY IN FULL

ZERO DUE/TO BE REFUNDED

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