

# DELAWARE

2026  
DIVISION OF REVENUE  
F O R M  
PIT-NSA

## NON-RESIDENT SCHEDULE A - ITEMIZED DEDUCTIONS



NAME TAXPAYER ID

### MEDICAL AND DENTAL EXPENSES

1. Medical and dental expenses .00
2. Enter amount from **Federal Form 1040**, Line 11 .00
3. Multiply Line 2 by 7.5% (0.075) .00
4. Subtract Line 3 from Line 1. If Line 3 is more than Line 1, enter 0. .00
5. State and Local taxes

### TAXES YOU PAID

- a. State and Local income taxes not claimed as a credit on Form PIT-NON (see instructions) .00
- b. State and Local general sales taxes (you may include either income taxes or sales taxes, but not both). If you elect to include general sales taxes instead of income taxes, check this box. ☐ .00
- c. State and Local real estate taxes .00
- d. State and Local personal property taxes .00
- e. Add Line 5a through Line 5d .00
- f. Enter the smaller of line 5e (see instructions and worksheet) or \$40,400 (\$20,200 if married filing separately). If Federal Adjusted Gross Income exceeds \$505,000 (\$252,500 if married filing separately), see DCP worksheet and instructions. .00

### INTEREST YOU PAID

**Caution:**  
Your mortgage interest deduction may be limited.

6. Other taxes. List type and amount: .00
7. Add Line 5f and Line 6 .00
8. Home mortgage interest and points. (If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, check this box.) ☐
- a. Home mortgage interest and points reported to you on **Federal Form 1098** .00
- b. Home mortgage interest not reported to you on **Federal Form 1098** (If paid to the person from whom you bought the home, show that person's name, identifying no., and address.) .00

### GIFTS TO CHARITY

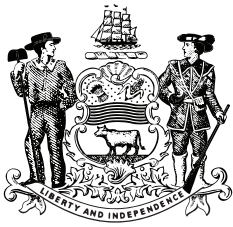
If you made a gift and got a benefit for it, see **Federal Schedule A** instructions.

### CASUALTY AND THEFT LOSSES

- c. Points not reported to you on **Federal Form 1098** .00
- d. Reserved for future use .00
- e. Add Line 8a through Line 8c .00
9. Investment interest. Attach **Federal Form 4952**. .00
10. Add Line 8e and Line 9 .00
11. Gifts by cash or check. If you made any gift of \$250 or more, see instructions. .00
12. Gifts other than by cash or check. If any gift of \$250 or more, see instructions. You **must** attach **Federal Form 8283** if over \$500. .00
13. Carryover from prior year .00
14. Add Line 11 through Line 13 .00
15. Casualty and Theft Loss(es) from a Federally Declared Disaster (other than net qualified disaster losses). (Attach **Federal Form 4684** and enter the amount from Line 18 of **Federal Form 4684**.) .00

### OTHER ITEMIZED DEDUCTIONS

- Other deductions. See **Federal Schedule A** for list of allowable deductions. Please provide list type and amount of each deduction.
16. .00



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NAME

TAXPAYER ID

**TOTAL  
ITEMIZED  
DEDUCTIONS**

17. Add Line 4, Line 7, Line 10, Line 14, Line 15, and Line 16. .00  
Enter amount from Line 18 on Form PIT-NON Line 31 (see instructions)  
Is the amount on Form 1040 or 1040-SR, Line 11b, minus the amounts on Lines 13a and 13b of that form,  
more than \$384,350?
18. ☐ **No.** Your deductions are not limited. Enter the amount from line 17.  
☐ **Yes.** Your deductions may be limited. See the Itemized Deduction Worksheet in the instructions to  
figure the amount and enter on the line. .00
19. If you elect to itemize deductions even though they are less than your standard deduction, check here. ☐

 Attach this form to your Delaware State tax return.