

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



For Fiscal Year beginning [] and ending []

Your Taxpayer ID

Spouse Taxpayer ID

Amended Return
Must include page 4

Your First Name M.I. Last Name Suffix

Spouse First Name M.I. Last Name Suffix

Present Home Address (Number and Street) Apartment #

City State Zip Code

Filing Status (Must check one)

1. ☐ Single, Divorced, Widow(er) 2. ☐ Joint 3. ☐ Married & Filing Separate Forms
4. ☐ Married & Filing Combined Separate on this form 5. ☐ Head of Household

Form
PIT-UND
Attached

Claimed as
Dependant
on someone
else's return

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

mm-dd-yyyy mm-dd-yyyy

Column A is for Spouse information, Filing status 4 only. All other filing status use Column B.

SECTION A - ADDITIONS

1. FEDERAL AGI AMOUNT FROM FEDERAL FORM 1040
2. INTEREST ON STATE & LOCAL OBLIGATIONS OTHER THAN DELAWARE
3. FIDUCIARY ADJUSTMENT, OIL DEPLETION AND DECOUPLING MODIFICATIONS
4. TOTAL - Add Lines 1 through 3

SECTION B - SUBTRACTIONS

5. INTEREST RECEIVED ON U.S. OBLIGATIONS
PENSION/RETIREMENT EXCLUSIONS (For a definition of eligible income, see instructions)
6. Column A if Spouse had a Military Pension ☐ Column B if You had a Military Pension ☐
7. DELAWARE STATE REFUND, FIDUCIARY ADJUSTMENT, WORK OPPORTUNITY TAX CREDIT,
DELAWARE NOL CARRYFORWARD, DECOUPLING MODIFICATIONS, ETC. (See instructions)
8a. TAXABLE SOCIAL SECURITY/RR RETIREMENT BENEFITS/HIGHER EDUCATION
EXCLUSION/CERTAIN LUMP SUM DISTRIBUTIONS (See instructions)
8b. 529 CONTRIBUTION TO DELAWARE-SPONSORED TUITION PROGRAM OR ABLE PROGRAM
Column A if Spouse 529 ☐ ABLE ☐ Column B if You 529 ☐ ABLE ☐
9. Add Lines 5 through 8b
10. Subtract Line 9 from Line 4
11. EXCLUSION FOR CERTAIN PERSONS 60 AND OVER OR DISABLED (See instructions)
12. DELAWARE ADJUSTED GROSS INCOME. Subtract Line 11 from Line 10. Enter here.

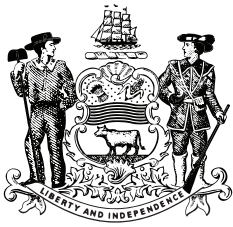
SECTION C - DEDUCTIONS If columns A and B are used and you are unable to specifically allocate deductions between spouses, you must prorate in accordance with income.

13. TOTAL ITEMIZED DEDUCTIONS FROM DELAWARE SCHEDULE A (Must attach PIT-RSA)
14. FOREIGN TAXES PAID (See instructions)
15. CHARITABLE MILEAGE DEDUCTION (See instructions)
16. ACTIVE LABOR ORGANIZATION DUES (See instructions)
17. SUBTOTAL - Add Line 13 through Line 16
18. FORM PIT-CRS TAX CREDIT ADJUSTMENT (See instructions)
19. NET ITEMIZED DEDUCTIONS - Subtract Line 18 from Line 17. Enter here and on Line 20 (See instructions)

COLUMN A

COLUMN B

1.		.00	1.		.00
2.		.00	2.		.00
3.		.00	3.		.00
4.		.00	4.		.00
5.		.00	5.		.00
6.		.00	6.		.00
7.		.00	7.		.00
8a.		.00	8a.		.00
8b.		.00	8b.		.00
9.		.00	9.		.00
10.		.00	10.		.00
11.		.00	11.		.00
12.		.00	12.		.00
13.		.00	13.		.00
14.		.00	14.		.00
15.		.00	15.		.00
16.		.00	16.		.00
17.		.00	17.		.00
18.		.00	18.		.00
19.		.00	19.		.00



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NAME TAXPAYER ID

Column A is for Spouse information, Filing status 4 only. All other filing status use Column B.

20. If you elect the DELAWARE STANDARD DEDUCTION check here **Column A** **Column B**

a. ☐ Filing Statuses 1, 3, & 5 enter \$3250 in Column B;
Filing Status 2 enter \$6500 in Column B;
Filing Status 4 enter \$3250 in Column A and in Column B

If you elect DELAWARE ITEMIZED DEDUCTIONS check here

b. ☐ Filing Statuses 1, 2, 3, and 5, enter itemized deductions from Line 19 in Column B;
Filing Status 4 enter itemized deductions from Line 19 in Columns A and B

20. .00 20. .00

21. ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions) (See instructions)

Multiply the number of boxes checked below by \$2500. If you are filing a combined separate return (Filing status 4), enter the total for each appropriate column. All others enter total in Column B.

Column A - if Spouse was: 65 or over ☐ blind ☐ **Column B** - if You were: 65 or over ☐ blind ☐

21. .00 21. .00

22. TOTAL DEDUCTIONS - Add Line 20 and Line 21 and enter here.

22. .00 22. .00

SECTION D - CALCULATIONS

23. TAXABLE INCOME - Subtract Line 22 from Line 12, and compute tax on this amount

23. .00 23. .00

24. TAX LIABILITY FROM TAX RATE TABLE/SCHEDULE (See instructions)

24. .00 24. .00

25. TAX ON LUMP SUM DISTRIBUTION (Form PIT-STC)

25. .00 25. .00

26. TOTAL TAX - Add Line 24 and Line 25

26. .00 26. .00

27a. PERSONAL CREDITS If you are Filing Status 3, see instructions. If you use Filing Status 4, enter the total for each appropriate column. All others enter total in Column B.

Enter number of exemptions x \$110

On Line 27a, enter the number of exemptions for: Column A Column B

27a. .00 27a. .00

27b. CHECK BOXES Spouse 60 or over (Column A) ☐ Self 60 or over (Column B) ☐

Enter number of boxes checked on Line 27b x \$110

27b. .00 27b. .00

28. TAX IMPOSED BY OTHER STATES (Must attach copy of PIT-RSS and other state return.)

28. .00 28. .00

29. VOLUNTEER FIREFIGHTER CO. # Spouse (Column A) Self (Column B) Enter credit amount

29. .00 29. .00

30. OTHER NON-REFUNDABLE CREDITS (See instructions)

30. .00 30. .00

31. CHILD CARE CREDIT. Must attach Form 2441. (Enter 50% of Federal credit)

31. .00 31. .00

32. TOTAL NON-REFUNDABLE CREDITS - Add Line 27a through Line 31 (See instructions)

32. .00 32. .00

33. BALANCE - Subtract Line 32 from Line 26. If Line 32 is greater than Line 26, enter 0.

33. .00 33. .00

34. EARNED INCOME TAX CREDIT. ☐ REFUNDABLE ☐ NON-REFUNDABLE (See instructions)

34. .00 34. .00

35. DELAWARE TAX WITHHELD (Attach W2s/1099s)

35. .00 35. .00

36. ESTIMATED TAX PAID & PAYMENTS WITH EXTENSIONS

36. .00 36. .00

37. S CORP PAYMENTS

37. .00 37. .00

38. REFUNDABLE BUSINESS CREDITS

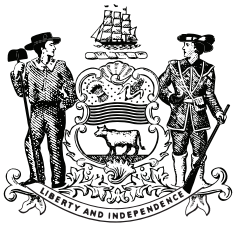
38. .00 38. .00

39. CAPITAL GAINS TAX PAYMENTS (Attach Form REW-EST)

39. .00 39. .00

40. TOTAL REFUNDABLE CREDITS For amended return, enter Line 40 then proceed to Line 48 on page 4 (All else, see instructions)

40. .00 40. .00



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41.	BALANCE DUE If Line 34 plus Line 40 is less than or equal to Line 33, Subtract the sum of Line 34 and Line 40 from Line 33.	41.		.00	41. .00
42.	OVERPAYMENT If Line 34 plus Line 40 is greater than Line 33, Subtract Line 33 from the sum of Line 34 and Line 40.	42.		.00	42. .00
43.	CONTRIBUTIONS TO SPECIAL FUNDS. If electing a contribution, complete and attach Form PIT-RSS.	43.			43. .00
44.	AMOUNT OF LINE 42 TO BE APPLIED TO 2027 ESTIMATED TAX ACCOUNT	44.			44. .00
45.	PENALTIES AND INTEREST DUE. If Line 41 is greater than \$800, see estimated tax instructions	45.			45. .00
46.	NET BALANCE DUE. For Filing Status 4, see instructions. For all other filing statuses Add Line 41, Line 43, and Line 45.	46.			46. .00
47.	NET REFUND. For Filing Status 4, see instructions. For all other filing statuses, Subtract Line 43, Line 44, and Line 45 from Line 42.	47.			47. .00

SECTION E - DIRECT DEPOSIT INFORMATION

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

ACCOUNT TYPE	ROUTING NUMBER	ACCOUNT NUMBER	Is this refund going to or through an account that is located outside of the United States? ☐ YES ☐ NO
☐ CHECKING			
☐ SAVINGS			

DMV STATE ID #

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

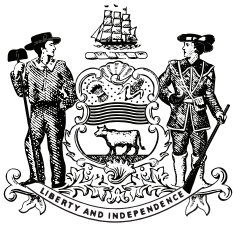
YOUR SIGNATURE	DATE	PAID PREPARER SIGNATURE	DATE
		ADDRESS	
		CITY	STATE ZIP CODE
		EIN, SSN or PTIN	PHONE NUMBER
		EMAIL ADDRESS	

BALANCE DUE WITH PAYMENT ENCLOSED (LINE 46)
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 47)
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 W-2, 1099-R AND APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN



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NAME _____ TAXPAYER ID _____

FOR AMENDED RETURNS ONLY		COLUMN A		COLUMN B	
48.	TOTAL REFUNDABLE CREDITS - Add Line 40 and any EITC on Line 34.	48.	_____	48.	_____
49.	AMOUNT PAID ON ORIGINAL RETURN	49.	_____	49.	_____
50.	SUBTOTAL. Add Lines 48 and 49.	50.	_____	50.	_____
51.	REFUND RECEIVED (If any, see instructions)	51.	_____	51.	_____
52.	Estimated tax carryover and/or Special Funds contributions as shown on original return	52.	_____	52.	_____
53.	Subtract Line 51 and Line 52 from Line 50.	53.	_____	53.	_____
54.	BALANCE DUE. If Line 33 is greater than Line 53, Subtract Line 53 from Line 33.	54.	_____	54.	_____
55.	OVERPAYMENT. If Line 53 is greater than Line 33, Subtract Line 33 from Line 53.	55.	_____	55.	_____
56.	AMOUNT OF LINE 55 TO BE APPLIED TO YOUR ESTIMATED TAX ACCOUNT (See instructions)			56.	_____
57.	PENALTIES AND INTEREST DUE			57.	_____
58.	NET BALANCE DUE For Filing Status 4, see instructions. For all other filing statuses Add Line 54, Line 56, and Line 57.			58.	_____
59.	NET REFUND For Filing Status 4, see instructions. For all other filing statuses, Subtract Line 56 and Line 57 from Line 55.			59.	_____

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

61. Has the Delaware Division of Revenue advised you your original return is being audited? ☐ Yes ☐ No
62. 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 58)**
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 59)
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 W-2, 1099-R AND APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN @