

**DELAWARE** **2026**  
DIVISION OF REVENUE F O R M  
PIT-RSA  
**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

- a. STATE and LOCAL income taxes not claimed as a credit on Form PIT-RES (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

**TAXES YOU PAID**

- 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

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

**Caution:**

Your mortgage interest deduction may be limited.

- c. Points not reported to you on **Federal Form 1098** .00
- d. Reserved for future use
- 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

**GIFTS TO CHARITY**

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

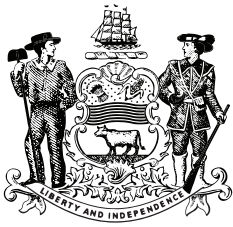
12. Gifts other than by cash or check. If any gift of \$250 or more, see instructions. You **must** attach **Federal Form 8283** if over \$500. .00
13. Carryover from prior year .00
14. **Add** Line 11 through Line 13 .00

**CASUALTY AND THEFT  
LOSSES**

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

**OTHER  
ITEMIZED  
DEDUCTIONS**

.00



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NAME

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**TOTAL  
ITEMIZED  
DEDUCTIONS**

17. **Add** Line 4, Line 7, Line 10, Line 14, Line 15, and Line 16. (If filing status 1, 2, 3, or 5, enter this amount on Form PIT-RES, Line 13, Column B.) .00
- 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. .00  
**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 filing status 4, allocate itemized deductions here and enter in the (A) (B)  
appropriate columns on Form PIT-RES, Line 13 (see instructions). .00 .00
20. 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.