



**DELAWARE** 2026  
DIVISION OF REVENUE F O R M  
PIT-STC  
**DELAWARE SPECIAL TAX COMPUTATION FOR LUMP SUM  
DISTRIBUTION FROM QUALIFIED RETIREMENT PLAN**

**LUMP SUM DISTRIBUTIONS**

**This form applies, in the case of someone who is not self-employed, only when the distribution was made:**

- Due to the participant's death;
- Due to the participant's separation from employment; or
- After the participant had attained age 59½

**In the case of a self-employed person, this form applies only when the distribution was made:**

- Due to the participant's death;
- After the participant had attained age 59½
- The participant was previously disabled



**THIS FORM DOES NOT APPLY WHEN YOUR DISTRIBUTION WAS:**

- Rolled over;
- An early distribution including an early distribution received for medical, education or housing exclusions; or
- Subject to the early withdrawal penalty of your Federal Form 1040, Schedule 2, Line 6.

| YOUR FIRST NAME | M.I. | LAST NAME | SUFFIX | YOUR TAXPAYER ID |
|-----------------|------|-----------|--------|------------------|
|                 |      |           |        |                  |

  

| SPOUSE FIRST NAME | M.I. | LAST NAME | SUFFIX | SPOUSE TAXPAYER ID |
|-------------------|------|-----------|--------|--------------------|
|                   |      |           |        |                    |

|     |                                                                                                                                                        |     |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| 1.  | ENTER CAPITAL GAIN PORTION OF DISTRIBUTION FROM BOX 3 OF FORM 1099R                                                                                    | .00 |
| 2.  | ENTER ORDINARY INCOME PORTION OF DISTRIBUTION FROM BOX 2A OF FORM 1099R                                                                                | .00 |
| 3.  | Add Lines 1 and 2                                                                                                                                      | .00 |
| 4.  | DEATH BENEFIT EXCLUSION ALLOWED ON FEDERAL FORM 4972                                                                                                   | .00 |
| 5.  | Subtract Line 4 from Line 3                                                                                                                            | .00 |
| 6.  | CURRENT ACTUARIAL VALUE OF ANNUITY (if applicable, see Federal instructions)                                                                           | .00 |
| 7.  | TOTAL TAXABLE AMOUNT OF DISTRIBUTION. Add Lines 5 and 6                                                                                                | .00 |
| 8.  | ENTER 10% OF LINE 7 (Multiply Line 7 by .10)                                                                                                           | .00 |
| 9.  | COMPUTE THE TAX ON LINE 8 (use Income Tax Table for Form PIT-RES)                                                                                      | .00 |
| 10. | Multiply the amount on Line 9 by ten                                                                                                                   | .00 |
| 11. | ENTER 10% OF LINE 6 (Multiply Line 6 by .10)                                                                                                           | .00 |
| 12. | COMPUTE THE TAX ON LINE 11 (use Income Tax Table for Form PIT-RES)                                                                                     | .00 |
| 13. | Multiply the amount on Line 12 by ten                                                                                                                  | .00 |
| 14. | Subtract Line 13 from Line 10                                                                                                                          | .00 |
| 15. | Divide Line 2 by Line 3 and enter result as a decimal (rounded to at least two places)                                                                 | .00 |
| 16. | TAX ON ORDINARY INCOME PORTION OF DISTRIBUTION<br>(Multiply Line 14 by decimal on Line 15 and enter on Form PIT-RES, Line 25, or Form FID-TAX, Line 9) | .00 |

File online at  
<https://tax.delaware.gov>

ATTACH FORM PIT-STC TO FORM PIT-RES OR FORM FID-TAX

I DECLARE UNDER PENALTIES OF PERJURY, THAT THIS IS A TRUE, CORRECT AND COMPLETE RETURN.

TAXPAYER SIGNATURE

DATE

SPOUSE SIGNATURE

DATE