



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)		
16.	TAX ON ORDINARY INCOME PORTION OF DISTRIBUTION (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