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DELAWARE 2025 FORM
DIVISION OF REVENUE PIT-RES

DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN

For Fiscal Year beginning _____ and ending _____

☐ Amended Return
Must include page 4

Your Taxpayer ID _____ Spouse Taxpayer ID _____

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

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

☐ Form PIT-UND Attached

☐ Claimed as Dependant on someone else's return

If you were a part-year resident in 2025, 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.

			COLUMN A		COLUMN B
	SECTION A - ADDITIONS				
1.	**FEDERAL AGI AMOUNT FROM FEDERAL FORM 1040**	1.	$ .00	1.	$ .00
2.	**INTEREST ON STATE & LOCAL OBLIGATIONS OTHER THAN DELAWARE**	2.	$ .00	2.	$ .00
3.	**FIDUCIARY ADJUSTMENT, OIL DEPLETION**	3.	$ .00	3.	$ .00
4.	**TOTAL** - Add Lines 1 through 3	4.	$ .00	4.	$ .00
	SECTION B - SUBTRACTIONS				
5.	**INTEREST RECEIVED ON U.S. OBLIGATIONS**	5.	$ .00	5.	$ .00
6.	**PENSION/RETIREMENT EXCLUSIONS** (For a definition of eligible income, see instructions) **Column A** if Spouse had a Military Pension ☐ **Column B** if You had a Military Pension ☐	6.	$ .00	6.	$ .00
7.	**DELAWARE STATE TAX REFUND, FIDUCIARY ADJUSTMENT, WORK OPPORTUNITY TAX CREDIT, DELAWARE NOL CARRYFORWARD, ETC.** (See instructions)	7.	$ .00	7.	$ .00
8a.	**TAXABLE SOCIAL SECURITY/RR RETIREMENT BENEFITS/HIGHER EDUCATION EXCLUSION/CERTAIN LUMP SUM DISTRIBUTIONS** (See instructions)	8a.	$ .00	8a.	$ .00
8b.	**529 CONTRIBUTION TO DELAWARE-SPONSORED TUITION PROGRAM OR ABLE PROGRAM** **Column A** if Spouse 529 ☐ ABLE ☐ **Column B** if You 529 ☐ ABLE ☐	8b.	$ .00	8b.	$ .00
9.	Add Lines 5 through 8b	9.	$ .00	9.	$ .00
10.	Subtract Line 9 from Line 4	10.	$ .00	10.	$ .00
11.	**EXCLUSION FOR CERTAIN PERSONS 60 AND OVER OR DISABLED** (See instructions)	11.	$ .00	11.	$ .00
12.	**DELAWARE ADJUSTED GROSS INCOME. Subtract** Line 11 from Line 10. Enter here.	12.	$ .00	12.	$ .00
	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)	13.	$ .00	13.	$ .00
14.	**FOREIGN TAXES PAID** (See instructions)	14.	$ .00	14.	$ .00
15.	**CHARITABLE MILEAGE DEDUCTION** (See instructions)	15.	$ .00	15.	$ .00
16.	**ACTIVE LABOR ORGANIZATION DUES** (See instructions)	16.	$ .00	16.	$ .00
17.	**SUBTOTAL** - Add Line 13 through Line 16	17.	$ .00	17.	$ .00
18.	**FORM PIT-CRS TAX CREDIT ADJUSTMENT** (See instructions)	18.	$ .00	18.	$ .00
19.	**NET ITEMIZED DEDUCTIONS - Subtract** Line 18 from Line 17. Enter here and on Line 20 (See instructions)	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.	COLUMN A	COLUMN B
20.	**If you elect the DELAWARE STANDARD DEDUCTION check here** 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** Enter number of exemptions ☐ x $110 — 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. 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.	$ .00
44.	**AMOUNT OF LINE 42 TO BE APPLIED TO 2026 ESTIMATED TAX ACCOUNT**			44.	$ .00
45.	**PENALTIES AND INTEREST DUE.** If Line 41 is **greater** than $800, see estimated tax instructions			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.	$ .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.	$ .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
☐ CHECKING
☐ SAVINGS

ROUTING NUMBER

ACCOUNT NUMBER

Is this refund going to or through an account that is located outside of the United States?
☐ YES ☐ NO

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.

YOUR SIGNATURE | DATE

SPOUSE SIGNATURE | DATE

HOME PHONE NUMBER | BUSINESS PHONE NUMBER

EMAIL ADDRESS

PAID PREPARER INFORMATION

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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FOR AMENDED RETURNS ONLY		COLUMN A	COLUMN B
48.	**TOTAL REFUNDABLE CREDITS** - **Add** Line 40 and any EITC on Line 34.	48. $ .00	48. $ .00
49.	**AMOUNT PAID ON ORIGINAL RETURN**	49. $ .00	49. $ .00
50.	**SUBTOTAL. Add** Lines 48 and 49.	50. $ .00	50. $ .00
51.	**REFUND RECEIVED** (If any, see instructions)	51. $ .00	51. $ .00
52.	**Estimated tax carryover and/or Special Funds contributions** as shown on original return	52. $ .00	52. $ .00
53.	**Subtract** Line 51 and Line 52 from Line 50.	53. $ .00	53. $ .00
54.	**BALANCE DUE**. If Line 33 is **greater** than Line 53, **Subtract** Line 53 from Line 33.	54. $ .00	54. $ .00
55.	**OVERPAYMENT.** If Line 53 is **greater** than Line 33, **Subtract** Line 33 from Line 53.	55. $ .00	55. $ .00
56.	**AMOUNT OF LINE 55 TO BE APPLIED TO YOUR ESTIMATED TAX ACCOUNT** (See instructions)		56. $ .00
57.	**PENALTIES AND INTEREST DUE**		57. $ .00
58.	**NET BALANCE DUE** For Filing Status 4, see instructions. For all other filing statuses **Add** Line 54, Line 56, and Line 57.		58. $ .00
59.	**NET REFUND** For Filing Status 4, see instructions. For all other filing statuses, **Subtract** Line 56 and Line 57 from Line 55.		59. $ .00

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