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DELAWARE 2025 FORM
DIVISION OF REVENUE PIT-NON

DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN

For Fiscal Year beginning _____ and ending _____

☐ Amended Return
Must include page 4

Your Taxpayer ID _____ Spouse Taxpayer ID _____

☐ Form PIT-UND Attached

☐ Claimed as Dependant on someone else's return

☐ Check if FULL-YEAR Non-Resident in 2025

Filing Status (Must ✔ check one)

1. ☐ Single, Divorced, Widow(er)
2. ☐ Joint
3. ☐ Married & Filing Separate Forms
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 _____

If you were a part-year resident in 2025, give the dates you resided in Delaware:

_____ mm-dd-yyyy _____ mm-dd-yyyy

			FEDERAL COLUMN A		DELAWARE SOURCE INCOME/LOSS COLUMN B
	SECTION A - INCOME AND ADJUSTMENTS FROM FEDERAL RETURN				
1.	**WAGES, SALARIES, TIPS, ETC.**	1.	$ .00	1.	$ .00
2.	**INTEREST**	2.	$ .00	2.	$ .00
3.	**DIVIDENDS**	3.	$ .00	3.	$ .00
4.	**STATE REFUNDS, CREDITS OR OFFSETS OF STATE & LOCAL INCOME TAXES**	4.	$ .00	4.	$ .00
5.	**ALIMONY RECEIVED**	5.	$ .00	5.	$ .00
6.	**BUSINESS INCOME OR (LOSS)** (See instructions)	6.	$ .00	6.	$ .00
7a.	**CAPITAL GAIN OR (LOSS)**	7a.	$ .00	7a.	$ .00
7b.	**OTHER GAINS OR (LOSSES)**	7b.	$ .00	7b.	$ .00
8.	**IRA DISTRIBUTIONS**	8.	$ .00	8.	$ .00
9.	**TAXABLE PENSIONS AND ANNUITIES**	9.	$ .00	9.	$ .00
10.	**RENTS, ROYALTIES, PARTNERSHIPS, S CORPS, ESTATES, TRUSTS, ETC.**	10.	$ .00	10.	$ .00
11.	**FARM INCOME OR (LOSS)**	11.	$ .00	11.	$ .00
12.	**UNEMPLOYMENT COMPENSATION (INSURANCE)**	12.	$ .00	12.	$ .00
13.	**TAXABLE SOCIAL SECURITY BENEFITS**	13.	$ .00	13.	$ .00
14.	**OTHER INCOME** (State nature and source)	14.	$ .00	14.	$ .00
15.	**TOTAL INCOME - Add** Line 1 through Line 14	15.	$ .00	15.	$ .00
16.	**TOTAL FEDERAL ADJUSTMENTS** (See instructions)	16.	$ .00	16.	$ .00
17.	**FEDERAL ADJUSTED GROSS INCOME FOR DELAWARE PURPOSES Subtract** Line 16 from Line 15	17.	$ .00	17.	$ .00
	SECTION B - ADDITIONS				
18.	**INTEREST RECEIVED ON OBLIGATIONS OF ANY STATE OTHER THAN DELAWARE**	18.	$ .00	18.	$ .00
19.	**FIDUCIARY ADJUSTMENT, OIL DEPLETION**	19.	$ .00	19.	$ .00
20.	**TOTAL - Add** Line 18 to Line 19	20.	$ .00	20.	$ .00
21	**Add** Line 17 to Line 20	21.	$ .00	21.	$ .00

BALANCE DUE WITH PAYMENT ENCLOSED (LINE 60) 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 61) 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

DELAWARE 2025 FORM PIT-NON
DIVISION OF REVENUE
DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN

NAME _____ **TAXPAYER ID** _____

			FEDERAL COLUMN A		DELAWARE SOURCE INCOME/LOSS COLUMN B
	SECTION C - SUBTRACTIONS				
22.	**INTEREST RECEIVED ON U.S. OBLIGATIONS**	22.	$ .00	22.	$ .00
23.	**PENSION/RETIREMENT EXCLUSIONS** (For a definition of eligible income, see instructions) If your Spouse had a Military Pension ☐ If you had a Military Pension ☐	23.	$ .00	23.	$ .00
24.	**DELAWARE STATE TAX REFUND**	24.	$ .00	24.	$ .00
25.	**Fiduciary Adjustment, Work Opportunity Credit, Delaware NOL Carryforward, etc.**	25.	$ .00	25.	$ .00
26a.	**Taxable Social Security Benefits/Railroad**	26a.	$ .00	26a.	$ .00
26b.	**529 Contribution to Delaware-sponsored Tuition Program** ☐ **or ABLE Program** ☐	26b.	$ .00	26b.	$ .00
27.	**TOTAL** Add Line 22 through Line 26b	27.	$ .00	27.	$ .00
28.	**Subtract** Line 27 from Line 21	28.	$ .00	28.	$ .00
29.	**EXCLUSION FOR CERTAIN PERSONS 60 AND OVER OR DISABLED** (See instructions)	29.	$ .00	29.	$ .00
30a.	**COLUMN B- Subtract** Line 29 from Line 28. This is your modified Delaware Source Income. **Enter on Page 2, Line 43, Box A**			30a.	$ .00
30b.	**COLUMN A - Subtract** Line 29 from Line 28. This is your Delaware Adjusted Gross Income. **Enter on Page 2, Line 38 and Line 43, Box B**	30b.	$ .00		
	SECTION D - DEDUCTIONS				
31.	**ENTER TOTAL ITEMIZED DEDUCTIONS** (If Filing Status 3, See instructions)			31.	$ .00
32.	**ENTER FOREIGN TAXES PAID** (See instructions)			32.	$ .00
33.	**ENTER CHARITABLE MILEAGE DEDUCTION** (See instructions)			33.	$ .00
34.	**ACTIVE LABOR ORGANIZATION DUES** (See instructions)			34.	$ .00
35.	**TOTAL - Add** Line 31 through Line 34			35.	$ .00
36.	**ENTER FORM PIT-CRS TAX CREDIT ADJUSTMENT** (See instructions)			36.	$ .00
37.	**Subtract** Line 36 from Line 35. Enter here and on Line 39.			37.	$ .00
	SECTION E - CALCULATIONS				
38.	**DELAWARE ADJUSTED GROSS INCOME -** Enter amount from Line 30b here			38.	$ .00
39.	If you elect the STANDARD DEDUCTION check here **a.** ☐ Filing Statuses 1, 3, & 5 enter $3250; Filing Status 2 enter $6500; If you elect the DELAWARE ITEMIZED DEDUCTIONS check here **b.** ☐ Enter amount from Line 37.			39.	$ .00
40.	**ADDITIONAL STANDARD DEDUCTIONS** (Not Allowed with Itemized Deductions - See instructions) Check Box(es)- if SPOUSE was: 65 or over ☐ blind ☐ Check box(es) - if YOU were: 65 or over ☐ blind ☐			40.	$ .00
41.	**TOTAL DEDUCTIONS - Add** Line 39 to Line 40 and enter here			41.	$ .00
42.	**TAXABLE INCOME - Subtract** Line 41 from Line 38, and compute tax on this amount			42.	$ .00
43.	**TAX LIABILITY COMPUTATION** (See instructions) A. Line 30a .00 B. Line 30b .00 **PRORATION DECIMAL** (See instructions) = Tax Liability from Tax Rate Table/ Schedule Amount X .00			43.	$ .00
44a.	**PERSONAL CREDITS** If you are Filing Status 3, see instructions. Enter number of exemptions listed on Federal return ☐ x $110 = ☐ **Multiply** this amount by the proration decimal on Line 43 (x ☐) and enter total here			44a.	$ .00
44b.	**CHECK BOX(ES)** SPOUSE 60 or over (if filing status 2) ☐ SELF 60 or over ☐ Enter number of boxes checked on Line 44b ☐ x $110 = ☐ **Multiply** this amount by the proration decimal on Line 43 (x ☐) and enter total here			44b.	$ .00
45.	**TAX IMPOSED BY STATE OF** ☐ Must attach copy of PIT-NNS and other state return - Part-Year Residents Only (See instructions)			45.	$ .00
46.	**OTHER NON-REFUNDABLE CREDITS** (See instructions)			46.	$ .00
47.	**TOTAL NON-REFUNDABLE CREDITS - Add** Line 44a through Line 46			47.	$ .00
48.	**BALANCE - Subtract** Line 47 from Line 43. If Line 47 is greater than Line 43, enter 0.			48.	$ .00

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NAME		TAXPAYER ID	

SECTION E - CALCULATIONS (continued)

49.	**DELAWARE TAX WITHHELD -** (Attach W-2s/1099s)		49.	$ .00
50.	**ESTIMATED TAX PAID & PAYMENTS WITH EXTENSIONS**		50.	$ .00
51.	**S CORP PAYMENTS** (See instructions)		51.	$ .00
52.	**REFUNDABLE BUSINESS CREDITS** (See instructions)		52.	$ .00
53.	**CAPITAL GAINS TAX PAYMENTS** (Attach form REW-EST)		53.	$ .00
54.	**TOTAL REFUNDABLE CREDITS - Add** Line 49 through Line 53		54.	$ .00
55.	**BALANCE DUE** If Line 48 is greater than Line 54, **Subtract** Line 54 from Line 48 and enter here.		55.	$ .00
56.	**OVERPAYMENT** If Line 54 is greater than Line 48, **Subtract** Line 48 from Line 54 and enter here.		56.	$ .00
57.	**CONTRIBUTIONS TO SPECIAL FUNDS** (If electing a contribution, complete and attach PIT-NNS)	TOTAL	57.	$ .00
58.	**AMOUNT OF LINE 56 TO BE APPLIED TO 2026 ESTIMATED TAX ACCOUNT**	ENTER	58.	$ .00
59.	**PENALTIES AND INTEREST DUE** (If Line 55 is greater than $800, see estimated tax instructions)	ENTER	59.	$ .00
60.	**NET BALANCE DUE - Add** Line 55, Line 57, and Line 59	PAY IN FULL	60.	$ .00
61.	**NET REFUND - Subtract** Lines 57, 58, and 59 from Line 56	ZERO DUE/TO BE REFUNDED	61.	$ .00

SECTION F - DIRECT DEPOSIT INFORMATION

If you would like your refund deposited directly to your checking or savings account, complete 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

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 NO. _____

@ EMAIL ADDRESS _____

PLEASE REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN

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NAME		TAXPAYER ID	

FOR AMENDED RETURNS ONLY			COLUMN B
62.	**TOTAL REFUNDABLE CREDITS -** From Line 54	62.	$ .00
63.	**AMOUNT PAID ON ORIGINAL RETURN**	63.	$ .00
64.	**SUBTOTAL - Add** Lines 62 and 63	64.	$ .00
65.	**REFUND RECEIVED** (If any, see instructions)	65.	$ .00
66.	**Estimated tax carryover and/or Special Funds contributions** as shown on original return	66.	$ .00
67.	**Subtract** Line 65 and Line 66 from Line 64	67.	$ .00
68.	**BALANCE DUE -** If Line 48 is greater than Line 67, **Subtract** Line 67 from Line 48 and enter here	68.	$ .00
69.	**OVERPAYMENT -** If Line 67 is greater than Line 48, **Subtract** Line 48 from Line 67 and enter here	69.	$ .00
70.	**AMOUNT OF LINE 69 TO BE APPLIED TO YOUR ESTIMATED TAX ACCOUNT** (See Instructions)	70.	$ .00
71.	**PENALTIES AND INTEREST DUE**	71.	$ .00
72.	**NET BALANCE DUE - Add** Line 68 and Line 70 to Line 71 **PAY IN FULL**	72.	$ .00
73.	**NET REFUND - Subtract** Line 70 and Line 71 from Line 69 **ZERO DUE/TO BE REFUNDED**	73.	$ .00

74. **Is an amended Federal return being filed?** ☐ **Yes** ☐ **No**

If no, please explain. If the changes pertain to the Delaware return only, list the line numbers being amended.

75. **Has the Delaware Division of Revenue advised you your original return is being audited?** ☐ **Yes** ☐ **No**

76. **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 72) 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 73) 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 APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN