

DELAWARE

2025

F O R M

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

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
- ☐ Check if FULL-YEAR Non-Resident in 2025

Filing Status (Must check one)

1. ☐ Single, Divorced, Widow(er)
3. ☐ Married & Filing Separate Forms
2. ☐ Joint
5. ☐ Head of Household

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

mm-dd-yyyy

mm-dd-yyyy

SECTION A - INCOME AND ADJUSTMENTS FROM FEDERAL RETURN

1.	WAGES, SALARIES, TIPS, ETC.	
2.	INTEREST	
3.	DIVIDENDS	
4.	STATE REFUNDS, CREDITS OR OFFSETS OF STATE & LOCAL INCOME TAXES	
5.	ALIMONY RECEIVED	
6.	BUSINESS INCOME OR (LOSS) (See instructions)	
7a.	CAPITAL GAIN OR (LOSS)	
7b.	OTHER GAINS OR (LOSSES)	
8.	IRA DISTRIBUTIONS	
9.	TAXABLE PENSIONS AND ANNUITIES	
10.	RENTS, ROYALTIES, PARTNERSHIPS, S CORPS, ESTATES, TRUSTS, ETC.	
11.	FARM INCOME OR (LOSS)	
12.	UNEMPLOYMENT COMPENSATION (INSURANCE)	
13.	TAXABLE SOCIAL SECURITY BENEFITS	
14.	OTHER INCOME (State nature and source)	
15.	TOTAL INCOME - Add Line 1 through Line 14	
16.	TOTAL FEDERAL ADJUSTMENTS (See instructions)	
17.	FEDERAL ADJUSTED GROSS INCOME FOR DELAWARE PURPOSES Subtract Line 16 from Line 15	

SECTION B - ADDITIONS

18.	INTEREST RECEIVED ON OBLIGATIONS OF ANY STATE OTHER THAN DELAWARE	
19.	FIDUCIARY ADJUSTMENT, OIL DEPLETION	
20.	TOTAL - Add Line 18 to Line 19	
21.	Add Line 17 to Line 20	

FEDERAL COLUMN A

1.	\$	.00
2.	\$	.00
3.	\$	.00
4.	\$	.00
5.	\$	.00
6.	\$	.00
7a.	\$	.00
7b.	\$	.00
8.	\$	.00
9.	\$	.00
10.	\$	.00
11.	\$	.00
12.	\$	.00
13.	\$	.00
14.	\$	.00
15.	\$	.00
16.	\$	.00
17.	\$	.00

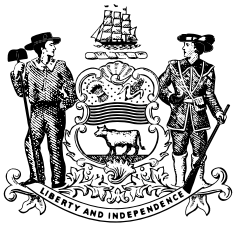
DELAWARE SOURCE INCOME/LOSS COLUMN B

1.	\$	.00
2.	\$	.00
3.	\$	.00
4.	\$	.00
5.	\$	.00
6.	\$	.00
7a.	\$	.00
7b.	\$	.00
8.	\$	.00
9.	\$	.00
10.	\$	.00
11.	\$	.00
12.	\$	.00
13.	\$	.00
14.	\$	.00
15.	\$	.00
16.	\$	.00
17.	\$	.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

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DIVISION OF REVENUE

PIT-NON

2025

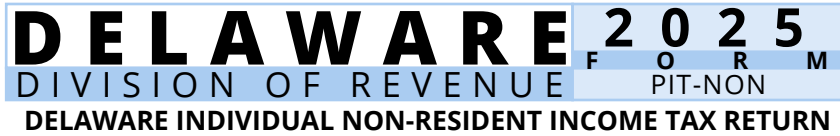
DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN



NAME

TAXPAYER ID

SECTION C - SUBTRACTIONS		FEDERAL COLUMN A	DELAWARE SOURCE INCOME/LOSS COLUMN B
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 ABE 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	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	30b. \$.00
SECTION D - DEDUCTIONS			
31.	ENTER TOTAL ITEMIZED DEDUCTIONS (If Filing Status 3, See instructions)	31. \$.00	31. \$.00
32.	ENTER FOREIGN TAXES PAID (See instructions)	32. \$.00	32. \$.00
33.	ENTER CHARITABLE MILEAGE DEDUCTION (See instructions)	33. \$.00	33. \$.00
34.	ACTIVE LABOR ORGANIZATION DUES (See instructions)	34. \$.00	34. \$.00
35.	TOTAL - Add Line 31 through Line 34	35. \$.00	35. \$.00
36.	ENTER FORM PIT-CRS TAX CREDIT ADJUSTMENT (See instructions)	36. \$.00	36. \$.00
37.	Subtract Line 36 from Line 35. Enter here and on Line 39.	37. \$.00	37. \$.00
SECTION E - CALCULATIONS			
38.	DELAWARE ADJUSTED GROSS INCOME - Enter amount from Line 30b here	38. \$.00	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	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	40. \$.00
41.	TOTAL DEDUCTIONS - Add Line 39 to Line 40 and enter here	41. \$.00	41. \$.00
42.	TAXABLE INCOME - Subtract Line 41 from Line 38, and compute tax on this amount	42. \$.00	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	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	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	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	45. \$.00
46.	OTHER NON-REFUNDABLE CREDITS (See instructions)	46. \$.00	46. \$.00
47.	TOTAL NON-REFUNDABLE CREDITS - Add Line 44a through Line 46	47. \$.00	47. \$.00
48.	BALANCE - Subtract Line 47 from Line 43. If Line 47 is greater than Line 43, enter 0.	48. \$.00	48. \$.00



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)	i	51. \$.00
52.	REFUNDABLE BUSINESS CREDITS (See instructions)	i	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.			

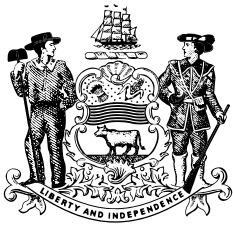
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BE SURE TO SIGN YOUR RETURN BELOW AND KEEP A COPY FOR YOUR RECORDS
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and believe it is true, correct and complete.

 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



DELAWARE **2025**
DIVISION OF REVENUE **F O R M**
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DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN



NAME	TAXPAYER ID
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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	72.	\$.00
73.	NET REFUND - Subtract Line 70 and Line 71 from Line 69	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