

2022



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 59 1/2

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 59 1/2
• 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.

Form fields for YOUR FIRST NAME, M.I., LAST NAME, SUFFIX, YOUR TAXPAYER ID, SPOUSE FIRST NAME, M.I., LAST NAME, SUFFIX, SPOUSE TAXPAYER ID

Table with 16 rows for tax calculations, including columns for description, amount, and tax. Row 16: TAX ON ORDINARY INCOME PORTION OF DISTRIBUTION (Multiply Line 14 by decimal on Line 15 and enter on Form PIT-RES, Line 24, or Form 400, Line 9) \$ .00

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

ATTACH FORM PIT-STC TO FORM PIT-RES OR FORM 400

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

TAXPAYER SIGNATURE

DATE

SPOUSE SIGNATURE

DATE