



**DELAWARE 2025**  
**DIVISION OF REVENUE FORM FID-TAX**  
**FIDUCIARY INCOME TAX RETURN**



For Fiscal Year beginning  and ending

Taxpayer ID

<input type="text"/>					
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Name of Trust or Estate

Name and Title of Fiduciary

Street Address of Fiduciary

City  State  Zip Code

Check Applicable Box:

Initial Return

Amended Return

Check One Filing Status:

Resident Estate

Non-Resident Estate

Resident Trust

Non-Resident Trust

Attach Completed Copy of Federal Form 1041 and Supporting Schedules to this return

1. <b>FEDERAL TAXABLE INCOME OF FIDUCIARY</b> (Federal Form 1041, Line 23)	1.	.00
2. <b>INCOME OF ELECTING SMALL BUSINESS TRUSTS</b>	2.	.00
3. <b>NET MODIFICATIONS OF ELECTING SMALL BUSINESS TRUSTS</b> (Attach separate Schedule A)	3.	.00
4. <b>COMBINE</b> - Add Line 1 through Line 3	4.	.00
5. <b>FIDUCIARY'S SHARE OF DELAWARE MODIFICATIONS</b> (Schedule B, Column B, Line 1)	5.	.00
6. <b>INCOME ACCUMULATED FOR NON-RESIDENT BENEFICIARIES</b> (Schedule C, Line 9)	6.	.00
7. <b>DELAWARE TAXABLE INCOME</b> - Line 4 Plus Line 5 Minus Line 6	7.	.00
8. <b>DELAWARE TAX</b> (Compute from tax rate schedule, Page 2)	8.	.00
9. <b>TAX ON LUMP SUM DISTRIBUTIONS</b> (Form PIT-STC must be attached)	9.	.00
10. <b>TOTAL TAX</b> - Add Line 8 to Line 9	10.	.00
11. <b>NON-REFUNDABLE CREDITS</b> (See instructions)	11.	.00
12. <b>BALANCE</b> - Subtract Line 11 from Line 10 (Enter 0 if Negative)	12.	.00
13. <b>ESTIMATED TAX PAID AND PAYMENTS WITH EXTENSIONS</b>	13.	.00
14. <b>OTHER PAYMENTS</b> (Include real estate estimated taxes on this line)	14.	.00
15. <b>TOTAL CREDITS</b> - Add Line 13 to Line 14	15.	.00
16. <b>PREVIOUS REFUNDS</b>	16.	.00
17. <b>NET REFUNDABLE CREDITS</b> - Subtract Line 16 from Line 15	17.	.00
18. <b>BALANCE DUE AND PAY IN FULL</b> - If Line 12 is greater than Line 17 - Subtract Line 17 from Line 12	18.	.00
19a. <b>OVERPAYMENT</b> - If Line 17 is greater than Line 12 - Subtract Line 12 from Line 17	19a.	.00
19b. <b>AMOUNT TO BE REFUNDED</b>	19b.	.00
19c. <b>AMOUNT TO BE CREDITED TO 2026 TENTATIVE TAX</b>	19c.	.00

**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. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge.

SIGNATURE OF FIDUCIARY OFFICER OR REPRESENTATIVE

DATE

TITLE OF OFFICER

PHONE NUMBER

@ EMAIL ADDRESS

**PAID PREPARER INFORMATION**

PAID PREPARER SIGNATURE

DATE

ADDRESS

CITY

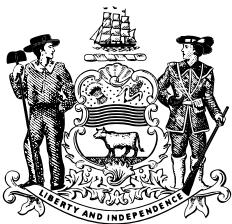
STATE

ZIP CODE

EIN, SSN or PTIN

PHONE NUMBER

@ EMAIL ADDRESS



# DELAWARE 2025

F O R M  
FID-TAX  
FIDUCIARY INCOME TAX RETURN


**SCHEDULE**
**A**
**DELAWARE MODIFICATIONS AND ADJUSTMENTS**

1. INTEREST ON OBLIGATIONS OF STATES OTHER THAN DELAWARE	1. <input type="text"/> \$ .00
2. OTHER ADJUSTMENTS	2. <input type="text"/> \$ .00
3. STATE INCOME TAX ON FEDERAL RETURN (All States) (See instructions)	3. <input type="text"/> \$ .00
4. TOTAL ADDITIONS - Add Line 1 through Line 3	4. <input type="text"/> \$ .00
5. INTEREST ON U.S. OBLIGATIONS	5. <input type="text"/> \$ .00
6. OTHER ADJUSTMENTS	6. <input type="text"/> \$ .00
7. TOTAL SUBTRACTIONS - Add Line 5 and Line 6	7. <input type="text"/> \$ .00
8. NET DELAWARE MODIFICATIONS - Subtract Line 7 from Line 4 (Also, Enter on Schedule B, Column B, Line 6)	8. <input type="text"/> \$ .00

**SCHEDULE**
**B**
**SHARE OF DELAWARE MODIFICATIONS AND ADJUSTMENTS**

Name and Address (Include Fiduciary Share on Line 1)

	Taxpayer Identification Number	Share of Federal Section 641(c) and Distributable Net Income	Percent	Share of Delaware Modifications and Adjustments
1.	<input type="text"/>	\$ .00	<input type="text"/> %	\$ .00
2.	<input type="text"/>	\$ .00	<input type="text"/> %	\$ .00
3.	<input type="text"/>	\$ .00	<input type="text"/> %	\$ .00
4.	<input type="text"/>	\$ .00	<input type="text"/> %	\$ .00
5.	<input type="text"/>	\$ .00	<input type="text"/> %	\$ .00
6. TOTAL	<input type="text"/>	\$ .00	100 <input type="text"/> %	\$ .00

**SCHEDULE**
**C**
**INCOME ACCUMULATED FOR NON-RESIDENT BENEFICIARY**

(If beneficiary resided in Delaware any part of the taxable year, specify dates)

	BENEFICIARY 1	BENEFICIARY 2	BENEFICIARY 3	
1. Beneficiary's FEIN	<input type="text"/>	<input type="text"/>	<input type="text"/>	
2. Amount from Schedule B, Col A	\$ .00	\$ .00	\$ .00	
3. Amount of Line 2 from Delaware Source (Information Only)	\$ .00	\$ .00	\$ .00	
4. Share of Modifications Schedule B, Column B	\$ .00	\$ .00	\$ .00	
5. Line 2 Plus or Minus Line 4	\$ .00	\$ .00	\$ .00	
6. Dates Resided Outside Delaware	<input type="text"/>	<input type="text"/>	<input type="text"/>	
7. Percent	<input type="text"/> %	<input type="text"/> %	<input type="text"/> %	
8. Multiply Line 5 by Line 7	\$ .00	\$ .00	\$ .00	
9. DEDUCTIONS FOR INCOME ACCUMULATED FOR NON-RESIDENT BENEFICIARIES Add Line 8, (Also, enter on Page 1, Line 6)	<input type="text"/>	\$ .00		

**TAX RATE SCHEDULE**

 IF INCOME ON LINE 7 IS:  
AT LEAST BUT NOT OVER

\$0.	\$2,000.
\$2,000.	\$5,000.
\$5,000.	\$10,000.
\$10,000.	\$20,000.
\$20,000.	\$25,000.
\$25,000.	\$60,000.
\$60,000 AND OVER	

YOUR TAX IS:

\$0.
2.20% OF AMOUNT OVER \$2,000.
\$66.00 + 3.90% OF AMOUNT OVER \$5,000.
\$261.00 + 4.80% OF AMOUNT OVER \$10,000.
\$741.00 + 5.20% OF AMOUNT OVER \$20,000.
\$1,001.00 + 5.55% OF AMOUNT OVER \$25,000.
\$2,943.50 + 6.60% OF AMOUNT OVER \$60,000.