

DELAWARE 2025

DIVISION OF REVENUE

F O R M

PIT-NON

DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN



For Fiscal Year beginning and ending

Amended Return
Must include page 4

Your Taxpayer ID

<input type="text"/>						
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Spouse Taxpayer ID

<input type="text"/>						
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Form
PIT-UND
Attached

Claimed as
Dependant
on someone
else's return

Check if
FULL-YEAR
Non-Resident
in 2025

Your First Name

<input type="text"/>	M.I. <input type="text"/>	Last Name <input type="text"/>	Suffix <input type="text"/>
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Spouse First Name

<input type="text"/>	M.I. <input type="text"/>	Last Name <input type="text"/>	Suffix <input type="text"/>
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Present Home Address (Number and Street)

<input type="text"/>	Apartment # <input type="text"/>
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City

State

Zip Code

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) i
- 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 i
16. TOTAL FEDERAL ADJUSTMENTS (See instructions) i
17. FEDERAL ADJUSTED GROSS INCOME FOR DELAWARE PURPOSES Subtract Line 16 from Line 15 i

+ 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 i
21. Add Line 17 to Line 20 i

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

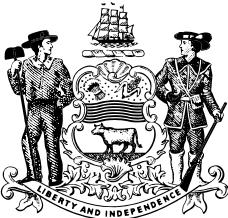
18. .00
19. .00
20. .00
21. .00

18. .00
19. .00
20. .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



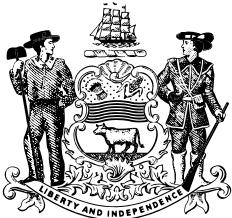
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PIT-NON
DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN



NAME

TAXPAYER ID

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



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

ROUTING NUMBER

 SAVINGS

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

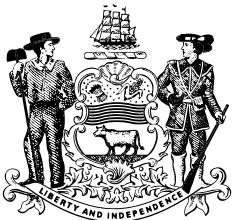
STATE ZIP CODE

EIN, SSN or PTIN

 PHONE NO.

@ EMAIL ADDRESS

PLEASE REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN



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FOR AMENDED RETURNS ONLY

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

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