

# DELAWARE 2025

F O R M  
PIT-RES



## DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN

For Fiscal Year beginning  and ending

Your Taxpayer ID

Spouse Taxpayer ID

Amended Return  
Must include page 4

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

**Filing Status (Must check one)**

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

4.  Married & Filing Combined Separate on this form 5.  Head of Household

Form  
PIT-UND  
Attached

Claimed as  
Dependant  
on someone  
else's return

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

mm-dd-yyyy  mm-dd-yyyy

**Column A is for Spouse information, Filing status 4 only. All other filing status use Column B.**

### SECTION A - ADDITIONS

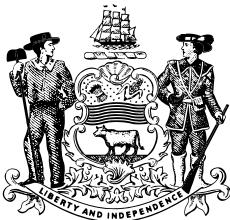
		COLUMN A	COLUMN B
1.	FEDERAL AGI AMOUNT FROM FEDERAL FORM 1040	1. <input type="text"/> \$ .00	1. <input type="text"/> \$ .00
2.	INTEREST ON STATE & LOCAL OBLIGATIONS OTHER THAN DELAWARE	2. <input type="text"/> \$ .00	2. <input type="text"/> \$ .00
3.	FIDUCIARY ADJUSTMENT, OIL DEPLETION	3. <input type="text"/> \$ .00	3. <input type="text"/> \$ .00
4.	TOTAL - Add Lines 1 through 3	4. <input type="text"/> \$ .00	4. <input type="text"/> \$ .00

### SECTION B - SUBTRACTIONS

5.	INTEREST RECEIVED ON U.S. OBLIGATIONS	5. <input type="text"/> \$ .00	5. <input type="text"/> \$ .00
<b>PENSION/RETIREMENT EXCLUSIONS</b> (For a definition of eligible income, see instructions)			
6.	Column A if Spouse had a Military Pension <input type="checkbox"/> Column B if You had a Military Pension <input type="checkbox"/>	6. <input type="text"/> \$ .00	6. <input type="text"/> \$ .00
<b>DELAWARE STATE TAX REFUND, FIDUCIARY ADJUSTMENT, WORK OPPORTUNITY TAX CREDIT, DELAWARE NOL CARRYFORWARD, ETC.</b> (See instructions)			
7.	<input type="checkbox"/> TAXABLE SOCIAL SECURITY/RR RETIREMENT BENEFITS/HIGHER EDUCATION EXCLUSION/CERTAIN LUMP SUM DISTRIBUTIONS (See instructions)	7. <input type="text"/> \$ .00	7. <input type="text"/> \$ .00
8a.	<input type="checkbox"/> 529 CONTRIBUTION TO DELAWARE-SPONSORED TUITION PROGRAM OR ABLE PROGRAM Column A if Spouse <input type="checkbox"/> ABLE <input type="checkbox"/> Column B if You <input type="text"/> 529 <input type="checkbox"/> ABLE <input type="checkbox"/>	8a. <input type="text"/> \$ .00	8a. <input type="text"/> \$ .00
9.	Add Lines 5 through 8b	9. <input type="text"/> \$ .00	9. <input type="text"/> \$ .00
10.	Subtract Line 9 from Line 4	10. <input type="text"/> \$ .00	10. <input type="text"/> \$ .00
11.	<input type="checkbox"/> EXCLUSION FOR CERTAIN PERSONS 60 AND OVER OR DISABLED (See instructions)	11. <input type="text"/> \$ .00	11. <input type="text"/> \$ .00
12.	<input type="checkbox"/> DELAWARE ADJUSTED GROSS INCOME. Subtract Line 11 from Line 10. Enter here.	12. <input type="text"/> \$ .00	12. <input type="text"/> \$ .00

**SECTION C - DEDUCTIONS** If columns A and B are used and you are unable to specifically allocate deductions between spouses, you must prorate in accordance with income.

13.	TOTAL ITEMIZED DEDUCTIONS FROM DELAWARE SCHEDULE A (Must attach PIT-RSA)	13. <input type="text"/> \$ .00	13. <input type="text"/> \$ .00
14.	FOREIGN TAXES PAID (See instructions)	14. <input type="text"/> \$ .00	14. <input type="text"/> \$ .00
15.	CHARITABLE MILEAGE DEDUCTION (See instructions)	15. <input type="text"/> \$ .00	15. <input type="text"/> \$ .00
16.	ACTIVE LABOR ORGANIZATION DUES (See instructions)	16. <input type="text"/> \$ .00	16. <input type="text"/> \$ .00
17.	SUBTOTAL - Add Line 13 through Line 16	17. <input type="text"/> \$ .00	17. <input type="text"/> \$ .00
18.	FORM PIT-CRS TAX CREDIT ADJUSTMENT (See instructions)	18. <input type="text"/> \$ .00	18. <input type="text"/> \$ .00
19.	NET ITEMIZED DEDUCTIONS - Subtract Line 18 from Line 17. Enter here and on Line 20 (See instructions)	19. <input type="text"/> \$ .00	19. <input type="text"/> \$ .00



# DELAWARE 2025

DIVISION OF REVENUE F O R M  
PIT-RES



## DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN

NAME

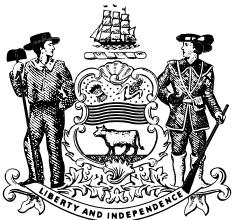
TAXPAYER ID

Column A is for Spouse information, Filing status 4 only. All other filing status use Column B.

COLUMN A

COLUMN B

20.	If you elect the DELAWARE STANDARD DEDUCTION check here		If you elect DELAWARE ITEMIZED DEDUCTIONS check here	
	a. <input type="checkbox"/>	Filing Statuses 1, 3, & 5 enter \$3250 in Column B; Filing Status 2 enter \$6500 in Column B; Filing Status 4 enter \$3250 in Column A and in Column B	b. <input type="checkbox"/>	Filing Statuses 1, 2, 3, and 5, enter itemized deductions from Line 19 in Column B; Filing Status 4 enter itemized deductions from Line 19 in Columns A and B
21.	ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions) (See instructions)		20. <input type="text"/> \$ .00 20. <input type="text"/> \$ .00	
	Multiply the number of boxes checked below by \$2500. If you are filing a combined separate return (Filing status 4), enter the total for each appropriate column. All others enter total in Column B.			
	Column A - if Spouse was: 65 or over <input type="checkbox"/> blind <input type="checkbox"/> Column B - if You were: 65 or over <input type="checkbox"/> blind <input type="checkbox"/>		21. <input type="text"/> \$ .00	21. <input type="text"/> \$ .00
22.	TOTAL DEDUCTIONS - Add Line 20 and Line 21 and enter here.		22. <input type="text"/> \$ .00	22. <input type="text"/> \$ .00
<b>SECTION D - CALCULATIONS</b>				
23.	TAXABLE INCOME - Subtract Line 22 from Line 12, and compute tax on this amount		23. <input type="text"/> \$ .00	23. <input type="text"/> \$ .00
24.	TAX LIABILITY FROM TAX RATE TABLE/SCHEDULE (See instructions)		24. <input type="text"/> \$ .00	24. <input type="text"/> \$ .00
25.	TAX ON LUMP SUM DISTRIBUTION (Form PIT-STC)		25. <input type="text"/> \$ .00	25. <input type="text"/> \$ .00
26.	TOTAL TAX - Add Line 24 and Line 25		26. <input type="text"/> \$ .00	26. <input type="text"/> \$ .00
27a.	PERSONAL CREDITS Enter number of exemptions <input type="text"/> x \$110 On Line 27a, enter the number of exemptions for: Column A <input type="checkbox"/> Column B <input type="checkbox"/>		If you are Filing Status 3, see instructions. If you use Filing Status 4, enter the total for each appropriate column. All others enter total in Column B.	
27b.	CHECK BOXES Spouse 60 or over (Column A) <input type="checkbox"/> Self 60 or over (Column B) <input type="checkbox"/> Enter number of boxes checked on Line 27b <input type="text"/> x \$110		27a. <input type="text"/> \$ .00	27a. <input type="text"/> \$ .00
28.	TAX IMPOSED BY OTHER STATES (Must attach copy of PIT-RSS and other state return.)		27b. <input type="text"/> \$ .00	27b. <input type="text"/> \$ .00
29.	VOLUNTEER FIREFIGHTER CO. # Spouse (Column A) <input type="checkbox"/> Self (Column B) <input type="checkbox"/> Enter credit amount		28. <input type="text"/> \$ .00	28. <input type="text"/> \$ .00
30.	OTHER NON-REFUNDABLE CREDITS (See instructions)		29. <input type="text"/> \$ .00	29. <input type="text"/> \$ .00
31.	CHILD CARE CREDIT. Must attach Form 2441. (Enter 50% of Federal credit)		30. <input type="text"/> \$ .00	30. <input type="text"/> \$ .00
32.	TOTAL NON-REFUNDABLE CREDITS - Add Line 27a through Line 31 (See instructions)		31. <input type="text"/> \$ .00	31. <input type="text"/> \$ .00
33.	BALANCE - Subtract Line 32 from Line 26. If Line 32 is greater than Line 26, enter 0.		32. <input type="text"/> \$ .00	32. <input type="text"/> \$ .00
34.	EARNED INCOME TAX CREDIT. <input type="checkbox"/> REFUNDABLE <input type="checkbox"/> NON-REFUNDABLE (See instructions)		33. <input type="text"/> \$ .00	33. <input type="text"/> \$ .00
35.	DELAWARE TAX WITHHELD (Attach W2s/1099s)		34. <input type="text"/> \$ .00	34. <input type="text"/> \$ .00
36.	ESTIMATED TAX PAID & PAYMENTS WITH EXTENSIONS		35. <input type="text"/> \$ .00	35. <input type="text"/> \$ .00
37.	S CORP PAYMENTS		36. <input type="text"/> \$ .00	36. <input type="text"/> \$ .00
38.	REFUNDABLE BUSINESS CREDITS		37. <input type="text"/> \$ .00	37. <input type="text"/> \$ .00
39.	CAPITAL GAINS TAX PAYMENTS (Attach Form REW-EST)		38. <input type="text"/> \$ .00	38. <input type="text"/> \$ .00
40.	TOTAL REFUNDABLE CREDITS For amended return, enter Line 40 then proceed to Line 48 on page 4 (All else, see instructions)		39. <input type="text"/> \$ .00	39. <input type="text"/> \$ .00
			40. <input type="text"/> \$ .00	40. <input type="text"/> \$ .00



**DELAWARE 2025**  
**DIVISION OF REVENUE** FORM  
**PIT-RES**



**DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN**

NAME

TAXPAYER ID

Column A is for Spouse information, Filing status 4 only. All other filing status use Column B.

41. **BALANCE DUE** If Line 34 plus Line 40 is less than or equal to Line 33, **Subtract** the sum of Line 34 and Line 40 from Line 33.  
 42. **OVERPAYMENT** If Line 34 plus Line 40 is greater than Line 33, **Subtract** Line 33 from the sum of Line 34 and Line 40.  
 43. **CONTRIBUTIONS TO SPECIAL FUNDS**. If electing a contribution, complete and attach Form PIT-RSS.  
 44. **AMOUNT OF LINE 42 TO BE APPLIED TO 2026 ESTIMATED TAX ACCOUNT**  
 45. **PENALTIES AND INTEREST DUE**. If Line 41 is greater than \$800, see estimated tax instructions  
 46. **NET BALANCE DUE**. For Filing Status 4, see instructions. For all other filing statuses **Add** Line 41, Line 43, and Line 45.  
 47. **NET REFUND**. For Filing Status 4, see instructions. For all other filing statuses, **Subtract** Line 43, Line 44, and Line 45 from Line 42.

COLUMN A

COLUMN B

41.  \$ .00  
 42.  \$ .00  
 43.  \$ .00  
 44.  \$ .00  
 45.  \$ .00  
 46.  \$ .00  
 47.  \$ .00

**SECTION E - DIRECT DEPOSIT INFORMATION**

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



DMV STATE ID #

**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 NUMBER

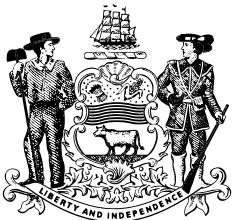
EMAIL ADDRESS

BALANCE DUE WITH  
 PAYMENT ENCLOSED (LINE 46)   
 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 47)   
 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 W-2, 1099-R AND APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN** 



# DELAWARE 2025 DIVISION OF REVENUE FORM PIT-RES

## DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN



NAME

TAXPAYER ID

## FOR AMENDED RETURNS ONLY

		COLUMN A	COLUMN B
48.	<b>TOTAL REFUNDABLE CREDITS</b> - Add Line 40 and any EITC on Line 34.	48. <input type="text"/> \$ .00	48. <input type="text"/> \$ .00
49.	<b>AMOUNT PAID ON ORIGINAL RETURN</b>	49. <input type="text"/> \$ .00	49. <input type="text"/> \$ .00
50.	<b>SUBTOTAL</b> . Add Lines 48 and 49.	50. <input type="text"/> \$ .00	50. <input type="text"/> \$ .00
51.	<b>REFUND RECEIVED</b> (If any, see instructions)	51. <input type="text"/> \$ .00	51. <input type="text"/> \$ .00
52.	Estimated tax carryover and/or Special Funds contributions as shown on original return	52. <input type="text"/> \$ .00	52. <input type="text"/> \$ .00
53.	<b>Subtract</b> Line 51 and Line 52 from Line 50.	53. <input type="text"/> \$ .00	53. <input type="text"/> \$ .00
54.	<b>BALANCE DUE</b> . If Line 33 is greater than Line 53, Subtract Line 53 from Line 33.	54. <input type="text"/> \$ .00	54. <input type="text"/> \$ .00
55.	<b>OVERPAYMENT</b> . If Line 53 is greater than Line 33, Subtract Line 33 from Line 53.	55. <input type="text"/> \$ .00	55. <input type="text"/> \$ .00
56.	<b>AMOUNT OF LINE 55 TO BE APPLIED TO YOUR ESTIMATED TAX ACCOUNT</b> (See instructions)	56. <input type="text"/> \$ .00	56. <input type="text"/> \$ .00
57.	<b>PENALTIES AND INTEREST DUE</b>	57. <input type="text"/> \$ .00	57. <input type="text"/> \$ .00
58.	<b>NET BALANCE DUE</b> For Filing Status 4, see instructions. For all other filing statuses <b>Add</b> Line 54, Line 56, and Line 57.	58. <input type="text"/> \$ .00	58. <input type="text"/> \$ .00
59.	<b>NET REFUND</b> For Filing Status 4, see instructions. For all other filing statuses, <b>Subtract</b> Line 56 and Line 57 from Line 55.	59. <input type="text"/> \$ .00	59. <input type="text"/> \$ .00

## 60. Is an amended Federal return being filed?

 Yes  No

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

## 61. Has the Delaware Division of Revenue advised you your original return is being audited?

 Yes  No

## 62. 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 58)  
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 59)   
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 W-2, 1099-R AND APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN