



DELAWARE 2025

DIVISION OF REVENUE FORM PIT-RSW
STATE AND LOCAL TAX DEDUCTION WORKSHEET



1.	Is the amount on DE Schedule A PIT-RSA, Line 5e more than \$10,000 (\$5,000 if married filing separately) <input type="checkbox"/> No Your deduction isn't limited. Enter the amount from Schedule A, Line 5e on Line 5f. Don't complete the rest of this worksheet. <input type="checkbox"/> Yes Enter \$40,000	\$
2.	Enter the amount from 1040 or 1040.SR Line 11B	\$
3a.	Enter any income from Puerto Rico that you excluded	\$
3b.	Enter the amount from Federal Form 2555, Line 45	\$
3c.	Enter the amount from Federal Form 2555, Line 50	\$
3d.	Enter the amount from Form 4563, Line 15	\$
3e.	Add Line 3a through Line 3d	\$
4.	Add Line 2 and Line 3e	\$
5.	Enter \$500,000 (\$250,000 if married filing separately)	\$
6.	Is the amount on Line 4 more than the amount on Line 5? <input type="checkbox"/> No Skip Line 7 and Line 8 and enter the amount from Line 1 on Line 9 <input type="checkbox"/> Yes Subtract Line 5 from Line 4	\$
7.	Multiply Line 6 by 30% (.30)	\$
8.	Subtract Line 7 from Line 1	\$
9.	Enter the larger of the amount on line 8 or \$10,000 (\$5,000 if married filing separate)	\$
10.	State and local tax deduction: Enter the smaller of Line 9 (half of the amount on Line 9 if married filing separately) or the amount from Schedule A, Line 5e here and on Schedule A, Line 5f	\$