

DELAWARE 2023
DIVISION OF REVENUE 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 3

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

Your First Name M.I. Last Name Suffix

Spouse First Name M.I. Last Name Suffix

Present Home Address (Number and Street) Apartment #

Form
PIT-UND
Attached

If you were a part-year resident in 2023,
give the dates you resided in Delaware:

City State Zip Code

Claimed as
Dependent
on someone
else's return

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. 1.
2. INTEREST ON STATE & LOCAL OBLIGATIONS OTHER THAN DELAWARE 2. 2.
3. FIDUCIARY ADJUSTMENT, OIL DEPLETION 3. 3.
4. TOTAL - Add Lines 1 through 3 4. 4.
- SECTION B - SUBTRACTIONS
5. INTEREST RECEIVED ON U.S. OBLIGATIONS 5. 5.
6. PENSION/RETIREMENT EXCLUSIONS (For a definition of eligible income, see instructions)
Column A if Spouse had a Military Pension Column B if You had a Military Pension 6. 6.
7. DELAWARE STATE TAX REFUND, FIDUCIARY ADJUSTMENT, WORK OPPORTUNITY TAX
CREDIT, DELAWARE NOL CARRYFORWARD, ETC. (See instructions) 7. 7.
8a. TAXABLE SOCIAL SECURITY/RR RETIREMENT BENEFITS/HIGHER EDUCATION
EXCLUSION/CERTAIN LUMP SUM DISTRIBUTIONS (See instructions) 8a. 8a.
8b. 529 CONTRIBUTION TO DELAWARE-SPONSORED TUITION PROGRAM OR ABLE PROGRAM
Column A if Spouse 529 ABLE Column B if You 529 ABLE 8b. 8b.
9. Add Lines 5 through 8b 9. 9.
10. Subtract Line 9 from Line 4 10. 10.
11. EXCLUSION FOR CERTAIN PERSONS 60 AND OVER OR DISABLED (See instructions) 11. 11.
12. DELAWARE ADJUSTED GROSS INCOME. Subtract Line 11 from Line 10. Enter here. 12. 12.

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. 13.
14. FOREIGN TAXES PAID (See instructions) 14. 14.
15. CHARITABLE MILEAGE DEDUCTION (See instructions) 15. 15.
16. SUBTOTAL - Add Line 13 through Line 15 16. 16.
17. FORM PIT-CRS TAX CREDIT ADJUSTMENT (See instructions) 17. 17.
18. NET ITEMIZED DEDUCTIONS - Subtract Line 17 from Line 16. Enter here and on Line 19 (See instructions) 18. 18.

19. If you elect the DELAWARE STANDARD DEDUCTION check here

If you elect DELAWARE ITEMIZED DEDUCTIONS check here

- a. 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. Filing Statuses 1, 2, 3, and 5, enter itemized deductions from Line 18 in Column B;
Filing Status 4 enter itemized deductions from Line 18 in Columns A and B

19.

19.

20. ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions - see instructions)

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 blind Column B - if You were: 65 or over blind 20. 20.

21. TOTAL DEDUCTIONS - Add Line 19 and Line 20 and enter here. 21. 21.

SECTION D - CALCULATIONS

22. TAXABLE INCOME - Subtract Line 21 from Line 12, and compute tax on this amount 22. 22.
23. TAX LIABILITY FROM TAX RATE TABLE/SCHEDULE (See instructions) 23. 23.
24. TAX ON LUMP SUM DISTRIBUTION (Form PIT-STC) 24. 24.