

DELAWARE 2023  
DIVISION OF REVENUE PIT-NSA  
NON-RESIDENT SCHEDULE A - ITEMIZED DEDUCTIONS



NAME(S)

TAXPAYER ID

MEDICAL AND  
DENTAL EXPENSES

1. Medical and dental expenses
2. Enter amount from **Federal Form 1040**, Line 11
3. **Multiply** Line 2 by 7.5% (0.075)
4. **Subtract** Line 3 from Line 1. If Line 3 is more than Line 1, enter 0.
5. State and Local taxes
  - a. State and Local income taxes not claimed as a credit on Form PIT-NON (see instructions)
  - b. State and Local general sales taxes (you may include either income taxes or sales taxes, but not both). If you elect to include general sales taxes instead of income taxes, check this box.

TAXES YOU PAID

- c. State and Local real estate taxes
  - d. State and Local personal property taxes
  - e. **Add** Line 5a through Line 5d
  - f. Enter the smaller of Line 5e or \$10,000 (\$5,000 if married filing separately)
6. Other taxes. List type and amount:
7. **Add** Line 5f and Line 6
8. Home mortgage interest and points. (If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, check this box.)

INTEREST  
YOU PAID

**Caution:**  
Your mortgage  
interest deduction  
may be limited.

- a. Home mortgage interest and points reported to you on **Federal Form 1098**
  - b. Home mortgage interest not reported to you on **Federal Form 1098** (If paid to the person from whom you bought the home, show that person's name, identifying no., and address.)

- c. Points not reported to you on **Federal Form 1098**
  - d. Reserved for future use
  - e. **Add** Line 8a through Line 8c

9. Investment interest. Attach **Federal Form 4952**.

10. **Add** Line 8e and Line 9

11. Gifts by cash or check. If you made any gift of \$250 or more, see instructions.

**GIFTS TO CHARITY**  
If you made a gift and  
got a benefit for it, see  
**Federal Schedule A**  
instructions.

12. Gifts other than by cash or check. If any gift of \$250 or more, see instructions. You **must** attach **Federal Form 8283** if over \$500.

13. Carryover from prior year

14. **Add** Line 11 through Line 13

CASUALTY AND  
THEFT LOSSES

15. Casualty and Theft Loss(es) from a Federally Declared Disaster (other than net qualified disaster losses). (Attach **Federal Form 4684** and enter the amount from Line 18 of **Federal Form 4684**.)

Other deductions. See list in **Federal Schedule A** instructions. List type and amount:

- 16.

OTHER  
ITEMIZED  
DEDUCTIONS

TOTAL  
ITEMIZED  
DEDUCTIONS

17. **Add** Line 4, Line 7, Line 10, Line 14, Line 15, and Line 16.

Enter amount from Line 17 on Form PIT-NON, Line 31 (see instructions)

18. If you elect to itemize deductions even though they are less than your standard deduction, check here.

Attach this form to your Delaware State tax return.