

Tax Item (Identifier)	Source	Location	Description	Format
1	Official Header		Magic Code and Header Version	T1
2	Official Header		Developer Code	Assigned number from NACTP
3	State Specific		Jurisdiction	DE
4	State Specific		Barcode Type Description	DEPITBC3
5	State Specific		Specification Version	2023V2.0
6	State Specific		Software/Form Version	
7	DE PIT-NON p. 1		Form Type Constant	PIT-NON
8	DE PIT-NON p. 1	H	Tax Year	2023
9	DE PIT-NON p. 1	H	Amended Return Indicator	X or Blank
10	DE PIT-NON p. 1	H	Taxpayer Social Security Number	##### (9)
11	DE PIT-NON p. 1	H	Spouse Social Security Number	##### (9)
12	DE PIT-NON p. 1	H	Taxpayer First Name	Text
13	DE PIT-NON p. 1	H	Taxpayer Middle Initial	Text (1)
14	DE PIT-NON p. 1	H	Taxpayer Last Name	Text
15	DE PIT-NON p. 1	H	Taxpayer Suffix	Text
16	DE PIT-NON p. 1	H	Spouse First Name	Text
17	DE PIT-NON p. 1	H	Spouse Middle Initial	Text (1)
18	DE PIT-NON p. 1	H	Spouse Last Name	Text
19	DE PIT-NON p. 1	H	Spouse Suffix	Text
20	DE PIT-NON p. 1	H	Present Home Address Line 1	Number/text
21	DE PIT-NON p. 1	H	Apartment	Number/text
22	DE PIT-NON p. 1	H	City	Text
23	DE PIT-NON p. 1	H	State	Text
24	DE PIT-NON p. 1	H	Zip	##### (5) or ##### (9)
25	DE PIT-NON p. 1	H	Form DE PIT-UND Indicator	X or blank
26	DE PIT-RES p. 1	H	Claimed as Dependant on someone else's return Indicator	X or blank
27	DE PIT-NON p. 1	H	Full Year Non-Residency	X or blank
28	DE PIT-NON p. 1	H	Filing Status 1 - Only 1 of the filing status blocks should be checked.	X or blank
29	DE PIT-NON p. 1	H	Filing Status 2	X or blank
30	DE PIT-NON p. 1	H	Filing Status 3	X or blank
31	DE PIT-NON p. 1	H	Filing Status 5	X or blank
32	DE PIT-NON p. 1	H	Part Year Residency Begin Date	MMDDYYYY
33	DE PIT-NON p. 1	H	Part Year Residency End Date	MMDDYYYY
34	DE PIT-NON p. 1	1 col A	Wages, salaries, tips, etc.	Number
35	DE PIT-NON p. 1	1 col B		Number
36	DE PIT-NON p. 1	2 col A	Interest	Number
37	DE PIT-NON p. 1	2 col B		Number
38	DE PIT-NON p. 1	3 col A	Dividends	Number
39	DE PIT-NON p. 1	3 col B		Number
40	DE PIT-NON p. 1	4 col A	State refunds, credits or offsets of state & local income taxes	Number
41	DE PIT-NON p. 1	4 col B		Number
42	DE PIT-NON p. 1	5 col A	Alimony received	Number
43	DE PIT-NON p. 1	5 col B		Number
44	DE PIT-NON p. 1	6 col A	Business income or (loss)	Number
45	DE PIT-NON p. 1	6 col B		Number
46	DE PIT-NON p. 1	7a col A	Capital gain or (loss)	Number

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47	DE PIT-NON p. 1	7a col B		Number
48	DE PIT-NON p. 1	7b col A	Other gains or (losses)	Number
49	DE PIT-NON p. 1	7b col B		Number
50	DE PIT-NON p. 1	8 col A	IRA distributions	Number
51	DE PIT-NON p. 1	8 col B		Number
52	DE PIT-NON p. 1	9 col A	Taxable pensions and annuities	Number
53	DE PIT-NON p. 1	9 col B		Number
54	DE PIT-NON p. 1	10 col A	Rents, royalties, partnerships, S corps, estates, trusts, etc.	Number
55	DE PIT-NON p. 1	10 col B		Number
56	DE PIT-NON p. 1	11 col A	Farm income or (loss)	Number
57	DE PIT-NON p. 1	11 col B		Number
58	DE PIT-NON p. 1	12 col A	Unemployment compensation (insurance)	Number
59	DE PIT-NON p. 1	12 col B		Number
60	DE PIT-NON p. 1	13 col A	Taxable Social Security Benefits	Number
61	DE PIT-NON p. 1	13 col B		Number
62	DE PIT-NON p. 1	14 col A	Other income	Number
63	DE PIT-NON p. 1	14 col B		Number
64	DE PIT-NON p. 1	15 col A	Total Income	Number
65	DE PIT-NON p. 1	15 col B		Number
66	DE PIT-NON p. 1	16 col A	Total Federal Adjustments	Number
67	DE PIT-NON p. 1	16 col B		Number
68	DE PIT-NON p. 1	17 col A	Federal AGI	Number
69	DE PIT-NON p. 1	17 col B		Number
70	DE PIT-NON p. 1	18 col A	Interest received on obligations of any state other than Delaware	Number
71	DE PIT-NON p. 1	18 col B		Number
72	DE PIT-NON p. 1	19 col A	Fiduciary adjustment, oil depletion	Number
73	DE PIT-NON p. 1	19 col B		Number
74	DE PIT-NON p. 1	20 col A	TOTAL - Add Line 18 to Line 19	Number
75	DE PIT-NON p. 1	20 col B		Number
76	DE PIT-NON p. 1	21 col A	Add Line 17 to Line 20	Number
77	DE PIT-NON p. 1	21 col B		Number
78	DE PIT-NON p. 1	22 col A	Interest received on U.S. obligations	Number
79	DE PIT-NON p. 1	22 col B		Number
80	DE PIT-NON p. 1	23	Spouse had a Military Pension Indicator	X or blank
81	DE PIT-NON p. 1	23	You (Primary) had a Military Pension Indicator	X or blank
82	DE PIT-NON p. 1	23 col A	Pension/Retirement Exclusions	Number
83	DE PIT-NON p. 1	23 col B		Number
84	DE PIT-NON p. 1	24 col A	Delaware State tax refund	Number
85	DE PIT-NON p. 1	24 col B		Number
86	DE PIT-NON p. 1	25 col A	Fiduciary Adjustment, Work Opportunity Credit, Delaware NOL Carryforward	Number
87	DE PIT-NON p. 1	25 col B		Number

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88	DE PIT-NON p. 1	26a col A	Taxable SocSec/RR Retirement Benefits/Higher Educ. Excl/Certain Lump Sum Dist.	Number
89	DE PIT-NON p. 1	26a col B		Number
90	DE PIT-NON p. 1	26b	529 Indicator	X or blank
91	DE PIT-NON p. 1	26b	ABLE Indicator	X or blank
92	DE PIT-NON p. 1	26b col A	529 Contribution To Delaware-sponsored Tuition Program Or ABLE Program	Number
93	DE PIT-NON p. 1	26b col B		Number
94	DE PIT-NON p. 1	27 col A	TOTAL Add Line 22 through Line 26b	Number
95	DE PIT-NON p. 1	27 col B		Number
96	DE PIT-NON p. 1	28 col A	Subtract Line 27 from Line 21	Number
97	DE PIT-NON p. 1	28 col B		Number
98	DE PIT-NON p. 1	29 col A	Exclusion for certain persons 60 and over or disabled	Number
99	DE PIT-NON p. 1	29 col B		Number
100	DE PIT-NON p. 1	30 col A 30b	Delaware Adjusted Gross Income	Number
101	DE PIT-NON p. 1	30 col B 30a	modified Delaware Source Income	Number
102	DE PIT-NON p. 2	31	Total Itemized Deductions	Number
103	DE PIT-NON p. 2	32	Enter Foreign Taxes Paid	Number
104	DE PIT-NON p. 2	33	Enter Charitable Mileage Deduction	Number
105	DE PIT-NON p. 2	34	TOTAL - Add Line 31 through Line 33	Number
106	DE PIT-NON p. 2	35	Form PIT-CRS Tax Credit Adjustment	Number
107	DE PIT-NON p. 2	36	Subtract Line 35 from Line 34.	Number
108	DE PIT-NON p. 2	37	Delaware AGI	Number
109	DE PIT-NON p. 2	38a	Delaware Standard Deduction	X or blank
110	DE PIT-NON p. 2	38b	Delaware Itemized Deduction	X or blank
111	DE PIT-NON p. 2	38	Deduction Amount	Number
112	DE PIT-NON p. 2	39a	Spouse 65 or Over	X or blank
113	DE PIT-NON p. 2	39b	Spouse Blind	X or blank
114	DE PIT-NON p. 2	39c	Taxpayer 65 or Over	X or blank
115	DE PIT-NON p. 2	39d	Taxpayer Blind	X or blank
116	DE PIT-NON p. 2	39	Additional Standard Deduction Amount	Number
117	DE PIT-NON p. 2	40	TOTAL DEDUCTIONS - Add Line 38 to Line 39	Number
118	DE PIT-NON p. 2	41	Taxable Income	Number
119	DE PIT-NON p. 2	42A	Line 30a	Number
120	DE PIT-NON p. 2	42B	Line 30b	Number
121	DE PIT-NON p. 2	42	Proration Decimal	Number #.####
122	DE PIT-NON p. 2	42	Tax Liability from Tax Rate Table/ Schedule Amount	Number
123	DE PIT-NON p. 2	42	Net Tax Liability	Number
124	DE PIT-NON p. 2	43a.a	Number of Exemptions	Number
125	DE PIT-NON p. 2	43a	Exemption Amount	Number

Tax Item (Identifier)	Source	Location	Description	Format
126	DE PIT-NON p. 2	43b.a	Spouse 60 or Over	X or blank
127	DE PIT-NON p. 2	43b.b	Taxpayer 60 or Over	X or blank
128	DE PIT-NON p. 2	43b.c	Total Number of 60 or Over Indicators Marked.	Number
129	DE PIT-NON p. 2	43b	60 or Over Exemption Amount	Number
130	DE PIT-NON p. 2	44	Tax Imposed by State of	Text
131	DE PIT-NON p. 2	44	Tax Imposed by Other State	Number
132	DE PIT-NON p. 2	45	Other Non-refundable Credits	Number
133	DE PIT-NON p. 2	46	Total Non-refundable Credits	Number
134	DE PIT-NON p. 2	47	BALANCE - Subtract Line 46 from Line 42. If Line 46 is greater than Line 42, enter 0.	Number
135	DE PIT-NON p. 2	48	Delaware Tax Withheld	Number
136	DE PIT-NON p. 2	49	Estimated Tax Paid	Number
137	DE PIT-NON p. 2	50	S Corporation Payments	Number
138	DE PIT-NON p. 2	51	Refundable Business Credits	Number
139	DE PIT-NON p. 2	52	Capital Gains Tax Payments	Number
140	DE PIT-NON p. 2	53	Total Refundable Credits	Number
141	DE PIT-NON p. 2	54	BALANCE DUE If Line 47 is greater than Line 53, Subtract Line 53 from Line 47	Number
142	DE PIT-NON p. 2	55	OVERPAYMENT If Line 53 is greater than Line 47, Subtract Line 47 from Line 53	Number
143	DE PIT-NON p. 2	56	Contributions to Special Funds	Number
144	DE PIT-NON p. 2	57	Amount of Refund to be Applied to Next Year	Number
145	DE PIT-NON p. 2	58	Penalty and Interest	Number
146	DE PIT-NON p. 2	59	Net Balance Due	Number
147	DE PIT-NON p. 2	60	Net Refund	Number
148	DD Info		State - Checking Acct.	X or blank
149	DD Info		State - Savings Acct.	X or blank
150	DD Info		State - Routing Transit	Number/text
151	DD Info		State - Deposit Acct. Number	Number/text
152	DD Info		IAT Indicator	X or blank
153	DE PIT-NON p. 2	F	Date Prepared	MMDDYYYY
154	DE PIT-NON p. 2	F	Taxpayer Home Phone Number	##### (10)
155	DE PIT-NON p. 2	F	Taxpayer E-Mail Address	Text
156	DE PIT-NON p. 2	F	Preparer ID Number	PTIN, STIN or SSN
157	DE PIT-NON p. 2	F	Preparer Phone Number	##### (10)
158	DE PIT-NON p. 2	F	Preparer E-Mail Address	Text
159	DE PIT-NON p. 3	61	Amended Return Only - Total Refundable Credits	Number
160	DE PIT-NON p. 3	62	Amended Return Only - Amount Paid On Original Return	Number
161	DE PIT-NON p. 3	63	Amended Return Only - SUBTOTAL. Add Lines 61 & 62.	Number
162	DE PIT-NON p. 3	64	Amended Return Only - Refund received.	Number

Tax Item (Identifier)	Source	Location	Description	Format
163	DE PIT-NON p. 3	65	Amended Return Only - Estimated tax carryover and/or Special Funds contributions as shown on original return	Number
164	DE PIT-NON p. 3	66	Amended Return Only - Subtract Line 64 and Line 65 from Line 63.	Number
165	DE PIT-NON p. 3	67	Amended Return Only - BALANCE DUE. If Line 47 is greater than Line 66, Subtract Line 66 from Line 47.	Number
166	DE PIT-NON p. 3	68	Amended Return Only - OVERPAYMENT.If Line 66 is greater than Line 47, Subtract Line 47 from Line 66.	Number
167	DE PIT-NON p. 3	69	Amended Return Only - Amount Of Line 68 To Be Applied To Your Estimated Tax Account	Number
168	DE PIT-NON p. 3	70	Amended Return Only - Penalties And Interest Due	Number
169	DE PIT-NON p. 3	71	Amended Return Only - Net Balance Due	Number
170	DE PIT-NON p. 3	72	Amended Return Only - Net Refund	Number
171	DE PIT-NON p. 3	73	Amended Return Only - Is an amended Federal return being filed? - Yes	X or blank
172	DE PIT-NON p. 3	73	Amended Return Only - Is an amended Federal return being filed? - No	X or blank
173	DE PIT-NON p. 3	74	Amended Return Only -Has the Delaware Division of Revenue advised you your original return is being audited? - Yes	X or blank
174	DE PIT-NON p. 3	74	Amended Return Only - Has the Delaware Division of Revenue advised you your original return is being audited? - No	X or blank
175	DE PIT-NON p. 3	75	Amended Return Only - Is this amended return being filed as a protective claim? - Yes	X or blank
176	DE PIT-NON p. 3	75	Amended Return Only - Is this amended return being filed as a protective claim? - No	X or blank
177	DE PIT-NNS p. 1		Form Type Constant	PIT-NNS P1
178	DE PIT-NNS p. 1	H	Taxpayer First Name	Text
179	DE PIT-NNS p. 1	H	Taxpayer Last Name	Text
180	DE PIT-NNS p. 1	H	Taxpayer Social Security Number	##### (9)
181	DE PIT-NNS p. 1 DE Schedule I	1	Other State name	Two letter state code
182	DE PIT-NNS p. 1 DE Schedule I	1	Other State Tax credit Amount	Number

Tax Item (Identifier)	Source	Location	Description	Format
183	DE PIT-NNS p. 1 DE Schedule I	2	Other State name	Two letter state code
184	DE PIT-NNS p. 1 DE Schedule I	2	Other State Tax credit Amount	Number
185	DE PIT-NNS p. 1 DE Schedule I	3	Other State name	Two letter state code
186	DE PIT-NNS p. 1 DE Schedule I	3	Other State Tax credit Amount	Number
187	DE PIT-NNS p. 1 DE Schedule I	4	Other State name	Two letter state code
188	DE PIT-NNS p. 1 DE Schedule I	4	Other State Tax credit Amount	Number
189	DE PIT-NNS p. 1 DE Schedule I	5	Other State name	Two letter state code
190	DE PIT-NNS p. 1 DE Schedule I	5	Other State Tax credit Amount	Number
191	DE PIT-NNS p. 1 DE Schedule I	6	Total Tax credit Amount	Number
192	DE PIT-NNS p. 1 DE Schedule III	7a	Contributions to Non-Game Wildlife	Number
193	DE PIT-NNS p. 1 DE Schedule III	7b	Contributions to Beau Biden Fund	Number
194	DE PIT-NNS p. 1 DE Schedule III	7c	Contributions to Emergency Housing	Number
195	DE PIT-NNS p. 1 DE Schedule III	7d	Contributions to Breast Cancer Education	Number
196	DE PIT-NNS p. 1 DE Schedule III	7e	Contributions to Organ Donor Awareness	Number
197	DE PIT-NNS p. 1 DE Schedule III	7f	Contributions to Diabetes Education	Number
198	DE PIT-NNS p. 1 DE Schedule III	7g	Contributions to Veteran's Home	Number
199	DE PIT-NNS p. 1 DE Schedule III	7h	Contributions to National Guard	Number
200	DE PIT-NNS p. 1 DE Schedule III	7i	Contributions to Juvenile Diabetes Fund	Number
201	DE PIT-NNS p. 1 DE Schedule III	7j	Contributions to Multiple Sclerosis	Number
202	DE PIT-NNS p. 1 DE Schedule III	7k	Contributions to Ovarian Cancer	Number
203	DE PIT-NNS p. 1 DE Schedule III	7l	Contributions to 21st Fund for Children	Number
204	DE PIT-NNS p. 1 DE Schedule III	7m	Contributions to White Clay Creek	Number
205	DE PIT-NNS p. 1 DE Schedule III	7n	Contributions to Home of the Brave Foundation Fund	Number
206	DE PIT-NNS p. 1 DE Schedule III	7o	Contributions to Senior Trust Fund	Number
207	DE PIT-NNS p. 1 DE Schedule III	7p	Contributions to Home of the Delaware Veterans Trust Fund	Number

Tax Item (Identifier)	Source	Location	Description	Format
208	DE PIT-NNS p. 1 DE Schedule III	7q	Contributions to Protecting DE's Children Fund	Number
209	DE PIT-NNS p. 1 DE Schedule III	7r	Contributions to the Food Bank of Delaware	Number
210	DE PIT-NNS p. 1 DE Schedule III	7s	Contributions to the Delaware Habitat for Humanity	Number
211	DE PIT-NNS p. 1 DE Schedule III	7t	Contributions to the B+ Childhood Cancer Fund	Number
212	DE PIT-NNS p. 1 DE Schedule III	7u	Contributions to the Combined Campaign for Justice	Number
213	DE PIT-NNS p. 1 DE Schedule III	8	Total Contributions	Number
214	DE PIT-NSA		Form Type Constant	PIT-NSA
215	DE PIT-NSA	1	Medical and dental expenses	Number
216	DE PIT-NSA	2	Enter amount from Federal Form 1040, Line 11	Number
217	DE PIT-NSA	3	Multiply Line 2 by 7.5% (0.075)	Number
218	DE PIT-NSA	4	Subtract Line 3 from Line 1. If Line 3 is more than Line 1, enter 0.	Number
219	DE PIT-NSA	5a	State and Local income taxes not claimed as a credit.	Number
220	DE PIT-NSA	5b	General sales taxes Indicator	X or Blank
221	DE PIT-NSA	5b	State and Local general sales taxes	Number
222	DE PIT-NSA	5c	State and Local real estate taxes	Number
223	DE PIT-NSA	5d	State and Local personal property taxes	Number
224	DE PIT-NSA	5e	Subtotal State and Local taxes	Number
225	DE PIT-NSA	5f	Enter the smaller of Line 5e or \$10,000 (\$5,000 if married filing separately)	Number
226	DE PIT-NSA	6	Other taxes.	Number
227	DE PIT-NSA	7	Add Line 5f and Line 6	Number
228	DE PIT-NSA	8	Indicator - you didn't use all of your home mortgage loan(s) to buy, build, or improve your home.	X or Blank
229	DE PIT-NSA	8a	Home mortgage interest and points reported to you on Federal Form 1098	Number
230	DE PIT-NSA	8b	Home mortgage interest not reported to you on Federal Form 1098	Number
231	DE PIT-NSA	8c	Points not reported to you on Federal Form 1098	Number
232	DE PIT-NSA	8d	Reserved for future use	Blank
233	DE PIT-NSA	8e	Subtotal - Home mortgage interest and points.	Number
234	DE PIT-NSA	9	Investment interest.	Number
235	DE PIT-NSA	10	Subtotal - Interest you Paid.	Number
236	DE PIT-NSA	11	Gifts by cash or check.	Number
237	DE PIT-NSA	12	Gifts other than by cash or check.	Number
238	DE PIT-NSA	13	Carryover from prior year	Number

Tax Item (Identifier)	Source	Location	Description	Format
239	DE PIT-NSA	14	Subtotal - Gifts to Charity	Number
240	DE PIT-NSA	15	Casualty and Theft Loss(es) from a Federally Declared Disaster	Number
241	DE PIT-NSA	16	Other deductions.	Number
242	DE PIT-NSA	17	Total Itemized Deductoins	Number
243	DE PIT-NSA	18	Indicator - You elect to itemize deductions even though they are less than your standard deduction.	X or Blank
244			Form Type Constant	PIT-SCW P1
245	DE PIT-SCW p. 1	H	Taxpayer SSN	#####(9)
246	DE PIT-SCW p. 1	1	WAGES, SALARIES, TIPS, ETC. (To be apportioned)	Number
247	DE PIT-SCW p. 1	2	TOTAL DAYS IN YEAR EMPLOYED BY EMPLOYER (365 or actual number of days employed)	Number(3)
248	DE PIT-SCW p. 1	3a	NON-WORKING DAYS - Saturdays and Sundays	Number(3)
249	DE PIT-SCW p. 1	3b	NON-WORKING DAYS - Holidays	Number(3)
250	DE PIT-SCW p. 1	3c	NON-WORKING DAYS - Sick Days	Number(3)
251	DE PIT-SCW p. 1	3d	NON-WORKING DAYS - Vacation	Number(3)
252	DE PIT-SCW p. 1	3e	NON-WORKING DAYS - Other	Number(3)
253	DE PIT-SCW p. 1	3f	NON-WORKING DAYS - TOTAL	Number(3)
254	DE PIT-SCW p. 1	4	TOTAL DAYS WORKED IN YEAR (Subtract Line 3f from Line 2)	Number(3)
255	DE PIT-SCW p. 1	5	TOTAL DAYS WORKED OUTSIDE DELAWARE (from Page 2 of this form)	Number(3)
256	DE PIT-SCW p. 1	6	TOTAL DAYS WORKED IN DELAWARE (Subtract Line 5 from Line 4)	Number(3)
257	DE PIT-SCW p. 1	7a	DELAWARE SOURCED INCOME Calculation - Total Days Worked in Delaware (Line 6)	Number(3)
258	DE PIT-SCW p. 1	7b	DELAWARE SOURCED INCOME Calculation - Total Days Worked in Year (Line 4)	Number(3)
259	DE PIT-SCW p. 1	7c	DELAWARE SOURCED INCOME Calculation - Ratio	#.#####
260	DE PIT-SCW p. 1	7d	DELAWARE SOURCED INCOME Calculation - Wages, Salaries Tips, etc. (Line 1)	Number
261	DE PIT-SCW p. 1	7e	Delaware Sourced Income	Number
262	Official Trailer		Trailer Static String	EOD*