



DELAWARE 2023

DIVISION OF REVENUE F O R M PIT-STC
DELAWARE SPECIAL TAX COMPUTATION FOR LUMP SUM DISTRIBUTION FROM QUALIFIED RETIREMENT PLAN



LUMP SUM DISTRIBUTIONS

This form applies, in the case of someone who is not self-employed, only when the distribution was made:

- Due to the participant's death;
- Due to the participant's separation from employment; or
- After the participant had attained age 59½

In the case of a self-employed person, this form applies only when the distribution was made:

- Due to the participant's death;
- After the participant had attained age 59½
- The participant was previously disabled



THIS FORM DOES NOT APPLY WHEN YOUR DISTRIBUTION WAS:

- Rolled over;
- An early distribution including an early distribution received for medical, education or housing exclusions; or
- Subject to the early withdrawal penalty of your Federal Form 1040, Schedule 2, Line 6.

YOUR FIRST NAME	M.I.	LAST NAME	SUFFIX	YOUR TAXPAYER ID
<input style="width: 95%;" type="text"/>	<input style="width: 5%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 5%;" type="text"/>	<input style="width: 100%;" type="text"/>
SPOUSE FIRST NAME	M.I.	LAST NAME	SUFFIX	SPOUSE TAXPAYER ID
<input style="width: 95%;" type="text"/>	<input style="width: 5%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 5%;" type="text"/>	<input style="width: 100%;" type="text"/>

1. ENTER CAPITAL GAIN PORTION OF DISTRIBUTION FROM BOX 3 OF FORM 1099R	\$	.00
2. ENTER ORDINARY INCOME PORTION OF DISTRIBUTION FROM BOX 2A OF FORM 1099R	\$	.00
3. Add Lines 1 and 2	\$	.00
4. DEATH BENEFIT EXCLUSION ALLOWED ON FEDERAL FORM 4972	\$	.00
5. Subtract Line 4 from Line 3	\$	.00
6. CURRENT ACTUARIAL VALUE OF ANNUITY (if applicable, see Federal instructions)	\$	.00
7. TOTAL TAXABLE AMOUNT OF DISTRIBUTION. Add Lines 5 and 6	\$	.00
8. ENTER 10% OF LINE 7 (Multiply Line 7 by .10)	\$	.00
9. COMPUTE THE TAX ON LINE 8 (use Income Tax Table for Form PIT-RES)	\$	.00
10. Multiply the amount on Line 9 by ten	\$	.00
11. ENTER 10% OF LINE 6 (Multiply Line 6 by .10)	\$	.00
12. COMPUTE THE TAX ON LINE 11 (use Income Tax Table for Form PIT-RES)	\$	.00
13. Multiply the amount on Line 12 by ten	\$	.00
14. Subtract Line 13 from Line 10	\$	.00
15. Divide Line 2 by Line 3 and enter result as a decimal (rounded to at least two places)	\$	
16. TAX ON ORDINARY INCOME PORTION OF DISTRIBUTION (Multiply Line 14 by decimal on Line 15 and enter on Form PIT-RES, Line 24, or Form FID-TAX, Line 9)	\$	.00

File online at
<https://tax.delaware.gov>

ATTACH FORM PIT-STC TO FORM PIT-RES OR FORM FID-TAX
 I DECLARE UNDER PENALTIES OF PERJURY, THAT THIS IS A TRUE, CORRECT AND COMPLETE RETURN.

 TAXPAYER SIGNATURE

 DATE

 SPOUSE SIGNATURE

 DATE