



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

1. <b>ENTER CAPITAL GAIN PORTION OF DISTRIBUTION FROM BOX 3 OF FORM 1099R</b>	\$	.00
2. <b>ENTER ORDINARY INCOME PORTION OF DISTRIBUTION FROM BOX 2A OF FORM 1099R</b>	\$	.00
3. Add Lines 1 and 2	\$	.00
4. <b>DEATH BENEFIT EXCLUSION ALLOWED ON FEDERAL FORM 4972</b>	\$	.00
5. Subtract Line 4 from Line 3	\$	.00
6. <b>CURRENT ACTUARIAL VALUE OF ANNUITY</b> (if applicable, see Federal instructions)	\$	.00
7. <b>TOTAL TAXABLE AMOUNT OF DISTRIBUTION.</b> Add Lines 5 and 6	\$	.00
8. <b>ENTER 10% OF LINE 7</b> (Multiply Line 7 by .10)	\$	.00
9. <b>COMPUTE THE TAX ON LINE 8</b> (use Income Tax Table for Form PIT-RES)	\$	.00
10. Multiply the amount on Line 9 by ten	\$	.00
11. <b>ENTER 10% OF LINE 6</b> (Multiply Line 6 by .10)	\$	.00
12. <b>COMPUTE THE TAX ON LINE 11</b> (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)	\$	.00
16. <b>TAX ON ORDINARY INCOME PORTION OF DISTRIBUTION</b> (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