



DELAWARE 2023

DIVISION OF REVENUE FORM

FIDUCIARY INCOME TAX RETURN FORMERLY 400

For Fiscal Year beginning _____ and ending _____

Taxpayer ID _____

	✓ Check Applicable Box:	✓ Check One Filing Status:
Name of Trust or Estate	Initial Return	Resident Estate
Name and Title of Fiduciary	Amended Return	Non-Resident Estate
Street Address of Fiduciary		Resident Trust
City	State Zip Code	Non-Resident Trust

📎 Attach Completed Copy of Federal Form 1041 and Supporting Schedules to this return

1. FEDERAL TAXABLE INCOME OF FIDUCIARY (Federal Form 1041, Line 23)	1.	.00
2. INCOME OF ELECTING SMALL BUSINESS TRUSTS	2.	.00
3. NET MODIFICATIONS OF ELECTING SMALL BUSINESS TRUSTS (Attach separate Schedule A)	3.	.00
4. COMBINE - Add Line 1 through Line 3	4.	.00
5. FIDUCIARY'S SHARE OF DELAWARE MODIFICATIONS (Schedule B, Column B, Line 1)	5.	.00
6. INCOME ACCUMULATED FOR NON-RESIDENT BENEFICIARIES (Schedule C)	6.	.00
7. DELAWARE TAXABLE INCOME - Line 4 Plus/Minus Line 5&6	7.	.00
8. DELAWARE TAX (Compute from tax rate schedule, Page 2)	8.	.00
9. TAX ON LUMP SUM DISTRIBUTIONS (Form PIT-STC must be attached)	9.	.00
10. TOTAL TAX - Add Line 8 to Line 9	10.	.00
11. NON-REFUNDABLE CREDITS (See instructions)	11.	.00
12. BALANCE - Subtract Line 11 from Line 10 (Enter 0 if Negative)	12.	.00
13. ESTIMATED TAX PAID AND PAYMENTS WITH EXTENSIONS	13.	.00
14. OTHER PAYMENTS (Include real estate estimated taxes on this line)	14.	.00
15. TOTAL CREDITS - Add Line 13 to Line 14	15.	.00
16. PREVIOUS REFUNDS	16.	.00
17. NET REFUNDABLE CREDITS - Subtract Line 16 from Line 15	17.	.00
18. BALANCE DUE AND PAY IN FULL - If Line 12 is greater than Line 17 - Subtract Line 17 from Line 12	18.	.00
19a. OVERPAYMENT - If Line 17 is greater than Line 12 - Subtract Line 12 from Line 17	19a.	.00
19b. AMOUNT TO BE REFUNDED	19b.	.00
19c. AMOUNT TO BE CREDITED TO 2024 TENTATIVE TAX	19c.	.00

BE SURE TO SIGN YOUR RETURN BELOW AND KEEP A COPY FOR YOUR RECORDS
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and believe it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge.

PAID PREPARER INFORMATION

 SIGNATURE OF FIDUCIARY OFFICER OR REPRESENTATIVE DATE

 TITLE OF OFFICER

 PHONE NUMBER

 EMAIL ADDRESS

 PAID PREPARER SIGNATURE DATE

 ADDRESS

 CITY STATE ZIP CODE

 EIN, SSN or PTIN PHONE NUMBER

 EMAIL ADDRESS



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DIVISION OF REVENUE FORM
FIDUCIARY INCOME TAX RETURN
FORMERLY 400

SCHEDULE A DELAWARE MODIFICATIONS AND ADJUSTMENTS

1.	INTEREST ON OBLIGATIONS OF STATES OTHER THAN DELAWARE	1.	.00
2.	OTHER ADJUSTMENTS	2.	.00
3.	STATE INCOME TAX ON FEDERAL RETURN (All States) (See instructions)	3.	.00
4.	TOTAL ADDITIONS - Add Line 1 through Line 3	4.	.00
5.	INTEREST ON U.S. OBLIGATIONS	5.	.00
6.	OTHER ADJUSTMENTS	6.	.00
7.	TOTAL SUBTRACTIONS - Add Line 5 and Line 6	7.	.00
8.	NET DELAWARE MODIFICATIONS - Subtract Line 7 from Line 4 (Also, Enter on Schedule B, Column B, Line 6)	8.	.00

	SHARE OF DELAWARE MODIFICATIONS AND ADJUSTMENTS Name and Address (Include Fiduciary Share on Line 1)	TAXPAYER IDENTIFICATION NUMBER	COLUMN A Share of Federal Section 641(c) and Distributable Net Income	PERCENT	COLUMN B Share of Delaware Modifications and Adjustments
1.		1.	.00		.00
2.		2.	.00		.00
3.		3.	.00		.00
4.		4.	.00		.00
5.		5.	.00		.00
6.	TOTAL	6.	.00	100	.00

SCHEDULE C INCOME ACCUMULATED FOR NON-RESIDENT BENEFICIARY (If beneficiary resided in Delaware any part of the taxable year, specify dates)

	COLUMN A Last 4 Digits of Beneficiary's FEIN	COLUMN B Amount from Schedule B, Col A	COLUMN C Amount of Column A from Delaware Source (Information Only)	COLUMN D Share of Modifications Schedule B, Column B	COLUMN E Column A Plus or Minus Column C	COLUMN F Dates Resided Outside Delaware	PERCENT	COLUMN G Multiply Column D by Column F	
1.		.00	.00	.00	.00			.00	
2.		.00	.00	.00	.00			.00	
3.		.00	.00	.00	.00			.00	
4.	DEDUCTIONS FOR INCOME ACCUMULATED FOR NON-RESIDENT BENEFICIARIES - Add Column G, Line 1 through Line 3 (Also, enter on Page 1, Line 6)								.00

	IF INCOME ON LINE 7 IS:	AT LEAST	BUT NOT OVER	YOUR TAX IS:
		\$0.	\$2,000.	\$0.
		\$2,000.	\$5,000.	2.20% OF AMOUNT OVER \$2,000.
		\$5,000.	\$10,000.	\$66.00 + 3.90% OF AMOUNT OVER \$5,000.
		\$10,000.	\$20,000.	\$261.00 + 4.80% OF AMOUNT OVER \$10,000.
		\$20,000.	\$25,000.	\$741.00 + 5.20% OF AMOUNT OVER \$20,000.
		\$25,000.	\$60,000.	\$1,001.00 + 5.55% OF AMOUNT OVER \$25,000.
		\$60,000 AND OVER		\$2,943.50 + 6.60% OF AMOUNT OVER \$60,000.