



DELAWARE 2024

DIVISION OF REVENUE PIT-NON

DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN



For Fiscal Year beginning _____ and ending _____

Amended Return
Must include page 4

Your Taxpayer ID

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|

Spouse Taxpayer ID

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|

Your First Name M.I. Last Name Suffix

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

Spouse First Name M.I. Last Name Suffix

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|--|--|--|--|

Present Home Address (Number and Street) Apartment #

| | |
|--|--|
| | |
|--|--|

City State Zip Code

| | | |
|--|--|--|
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Form PIT-UND Attached

Claimed as Dependant on someone else's return

Check if FULL-YEAR Non-Resident in 2024

Filing Status (Must check one)

1. Single, Divorced, Widow(er) 3. Married & Filing Separate Forms
2. Joint 5. Head of Household

If you were a part-year resident in 2024, give the dates you resided in Delaware:

| | |
|------------|------------|
| | |
| mm-dd-yyyy | mm-dd-yyyy |

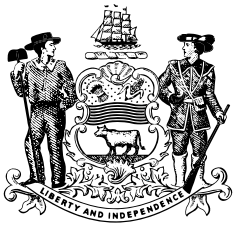
| SECTION A - INCOME AND ADJUSTMENTS FROM FEDERAL RETURN | |
|--|--|
| 1. | WAGES, SALARIES, TIPS, ETC. |
| 2. | INTEREST |
| 3. | DIVIDENDS |
| 4. | STATE REFUNDS, CREDITS OR OFFSETS OF STATE & LOCAL INCOME TAXES |
| 5. | ALIMONY RECEIVED |
| 6. | BUSINESS INCOME OR (LOSS) (See instructions) i |
| 7a. | CAPITAL GAIN OR (LOSS) |
| 7b. | OTHER GAINS OR (LOSSES) |
| 8. | IRA DISTRIBUTIONS |
| 9. | TAXABLE PENSIONS AND ANNUITIES |
| 10. | RENTS, ROYALTIES, PARTNERSHIPS, S CORPS, ESTATES, TRUSTS, ETC. |
| 11. | FARM INCOME OR (LOSS) |
| 12. | UNEMPLOYMENT COMPENSATION (INSURANCE) |
| 13. | TAXABLE SOCIAL SECURITY BENEFITS |
| 14. | OTHER INCOME (State nature and source) |
| 15. | TOTAL INCOME - Add Line 1 through Line 14 ⋮ |
| 16. | TOTAL FEDERAL ADJUSTMENTS (See instructions) i |
| 17. | FEDERAL ADJUSTED GROSS INCOME FOR DELAWARE PURPOSES Subtract Line 16 from Line 15 ⋮ |
| SECTION B - ADDITIONS | |
| 18. | INTEREST RECEIVED ON OBLIGATIONS OF ANY STATE OTHER THAN DELAWARE |
| 19. | FIDUCIARY ADJUSTMENT, OIL DEPLETION |
| 20. | TOTAL - Add Line 18 to Line 19 ⋮ |
| 21. | Add Line 17 to Line 20 ⋮ |

| FEDERAL COLUMN A | | DELAWARE SOURCE INCOME/LOSS COLUMN B | |
|------------------|--------|--------------------------------------|--------|
| 1. | \$.00 | 1. | \$.00 |
| 2. | .00 | 2. | .00 |
| 3. | .00 | 3. | .00 |
| 4. | .00 | 4. | .00 |
| 5. | .00 | 5. | .00 |
| 6. | .00 | 6. | .00 |
| 7a. | .00 | 7a. | .00 |
| 7b. | .00 | 7b. | .00 |
| 8. | .00 | 8. | .00 |
| 9. | .00 | 9. | .00 |
| 10. | .00 | 10. | .00 |
| 11. | .00 | 11. | .00 |
| 12. | .00 | 12. | .00 |
| 13. | .00 | 13. | .00 |
| 14. | .00 | 14. | .00 |
| 15. | .00 | 15. | .00 |
| 16. | .00 | 16. | .00 |
| 17. | .00 | 17. | .00 |
| 18. | .00 | 18. | .00 |
| 19. | .00 | 19. | .00 |
| 20. | .00 | 20. | .00 |
| 21. | .00 | 21. | .00 |

BALANCE DUE WITH PAYMENT ENCLOSED (LINE 60)
MAIL COMPLETED FORM TO:
 Delaware Division of Revenue
 PO Box 508, Wilmington, DE 19899-0508
 Make check payable to:
 Delaware Division of Revenue

REFUND (LINE 61)
MAIL COMPLETED FORM TO:
 Delaware Division of Revenue
 PO Box 8710
 Wilmington, DE 19899-8710

ALL OTHER RETURNS
MAIL COMPLETED FORM TO:
 Delaware Division of Revenue
 PO Box 8711
 Wilmington, DE 19899-8711



DELAWARE 2024

DIVISION OF REVENUE FORM PIT-NON
DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN



NAME TAXPAYER ID

| | | FEDERAL COLUMN A | | DELAWARE SOURCE INCOME/LOSS COLUMN B |
|---|------|------------------|------|--------------------------------------|
| SECTION C - SUBTRACTIONS | | | | |
| 22. INTEREST RECEIVED ON U.S. OBLIGATIONS | 22. | \$.00 | 22. | \$.00 |
| 23. PENSION/RETIREMENT EXCLUSIONS (For a definition of eligible income, see instructions) If your Spouse had a Military Pension <input type="checkbox"/> If you had a Military Pension <input type="checkbox"/> | 23. | \$.00 | 23. | \$.00 |
| 24. DELAWARE STATE TAX REFUND | 24. | \$.00 | 24. | \$.00 |
| 25. Fiduciary Adjustment, Work Opportunity Credit, Delaware NOL Carryforward, etc. | 25. | \$.00 | 25. | \$.00 |
| 26a. Taxable Social Security Benefits/Railroad | 26a. | \$.00 | 26a. | \$.00 |
| 26b. 529 Contribution to Delaware-sponsored Tuition Program <input type="checkbox"/> or ABL Program <input type="checkbox"/> | 26b. | \$.00 | 26b. | \$.00 |
| 27. TOTAL Add Line 22 through Line 26b | 27. | \$.00 | 27. | \$.00 |
| 28. Subtract Line 27 from Line 21 | 28. | \$.00 | 28. | \$.00 |
| 29. EXCLUSION FOR CERTAIN PERSONS 60 AND OVER OR DISABLED (See instructions) | 29. | \$.00 | 29. | \$.00 |
| 30a. COLUMN B- Subtract Line 29 from Line 28. This is your modified Delaware Source Income. Enter on Page 2, Line 43, Box A | 30a. | \$.00 | 30a. | \$.00 |
| 30b. COLUMN A - Subtract Line 29 from Line 28. This is your Delaware Adjusted Gross Income. Enter on Page 2, Line 38 and Line 43, Box B | 30b. | \$.00 | 30b. | \$.00 |
| SECTION D - DEDUCTIONS | | | | |
| 31. ENTER TOTAL ITEMIZED DEDUCTIONS (If Filing Status 3, See instructions) | 31. | \$.00 | 31. | \$.00 |
| 32. ENTER FOREIGN TAXES PAID (See instructions) | 32. | \$.00 | 32. | \$.00 |
| 33. ENTER CHARITABLE MILEAGE DEDUCTION (See instructions) | 33. | \$.00 | 33. | \$.00 |
| 34. ACTIVE LABOR ORGANIZATION DUES (See instructions) | 34. | \$.00 | 34. | \$.00 |
| 35. TOTAL - Add Line 31 through Line 34 | 35. | \$.00 | 35. | \$.00 |
| 36. ENTER FORM PIT-CRS TAX CREDIT ADJUSTMENT (See instructions) | 36. | \$.00 | 36. | \$.00 |
| 37. Subtract Line 36 from Line 35. Enter here and on Line 39. | 37. | \$.00 | 37. | \$.00 |
| SECTION E - CALCULATIONS | | | | |
| 38. DELAWARE ADJUSTED GROSS INCOME - Enter amount from Line 30b here | 38. | \$.00 | 38. | \$.00 |
| 39. If you elect the STANDARD DEDUCTION check here a. <input type="checkbox"/> Filing Statuses 1, 3, & 5 enter \$3250; Filing Status 2 enter \$6500; If you elect the DELAWARE ITEMIZED DEDUCTIONS check here b. <input type="checkbox"/> Enter amount from Line 37. | 39. | \$.00 | 39. | \$.00 |
| 40. ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions - See instructions) Check Box(es)- if SPOUSE was: 65 or over <input type="checkbox"/> blind <input type="checkbox"/> Check box(es) - if YOU were: 65 or over <input type="checkbox"/> blind <input type="checkbox"/> | 40. | \$.00 | 40. | \$.00 |
| 41. TOTAL DEDUCTIONS - Add Line 39 to Line 40 and enter here | 41. | \$.00 | 41. | \$.00 |
| 42. TAXABLE INCOME - Subtract Line 41 from Line 38, and compute tax on this amount | 42. | \$.00 | 42. | \$.00 |
| 43. TAX LIABILITY COMPUTATION (See instructions) A. Line 30a <input type="text"/> .00 PRORATION DECIMAL (See instructions) Tax Liability from Tax Rate Table/ Schedule Amount B. Line 30b <input type="text"/> .00 = <input type="text"/> X <input type="text"/> .00 | 43. | \$.00 | 43. | \$.00 |
| 44a. PERSONAL CREDITS If you are Filing Status 3, see instructions. Enter number of exemptions listed on Federal return <input type="text"/> x \$110 = <input type="text"/> Multiply this amount by the proration decimal on Line 43 (x <input type="text"/>) and enter total here | 44a. | \$.00 | 44a. | \$.00 |
| 44b. CHECK BOX(ES) SPOUSE 60 or over (if filing status 2) <input type="checkbox"/> SELF 60 or over <input type="checkbox"/> Enter number of boxes checked on Line 44b <input type="text"/> x \$110 = <input type="text"/> Multiply this amount by the proration decimal on Line 43 (x <input type="text"/>) and enter total here | 44b. | \$.00 | 44b. | \$.00 |
| 45. TAX IMPOSED BY STATE OF <input type="text"/> Must attach copy of PIT-NNS and other state return - Part-Year Residents Only (See instructions) | 45. | \$.00 | 45. | \$.00 |
| 46. OTHER NON-REFUNDABLE CREDITS (See instructions) | 46. | \$.00 | 46. | \$.00 |
| 47. TOTAL NON-REFUNDABLE CREDITS - Add Line 44a through Line 46 | 47. | \$.00 | 47. | \$.00 |
| 48. BALANCE - Subtract Line 47 from Line 43. If Line 47 is greater than Line 43, enter 0. | 48. | \$.00 | 48. | \$.00 |



DELAWARE 2024

DIVISION OF REVENUE FORM PIT-NON

DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN



NAME TAXPAYER ID

| SECTION E - CALCULATIONS (continued) | | | |
|--------------------------------------|---|-----------------------------|-------|
| 49. | DELAWARE TAX WITHHELD - (Attach W-2s/1099s) | 49. | \$.00 |
| 50. | ESTIMATED TAX PAID & PAYMENTS WITH EXTENSIONS | 50. | \$.00 |
| 51. | S CORP PAYMENTS (See instructions) | 51. | \$.00 |
| 52. | REFUNDABLE BUSINESS CREDITS (See instructions) | 52. | \$.00 |
| 53. | CAPITAL GAINS TAX PAYMENTS (Attach form REW-EST) | 53. | \$.00 |
| 54. | TOTAL REFUNDABLE CREDITS - Add Line 49 through Line 53 | 54. | \$.00 |
| 55. | BALANCE DUE If Line 48 is greater than Line 54, Subtract Line 54 from Line 48 and enter here. | 55. | \$.00 |
| 56. | OVERPAYMENT If Line 54 is greater than Line 48, Subtract Line 48 from Line 54 and enter here. | 56. | \$.00 |
| 57. | CONTRIBUTIONS TO SPECIAL FUNDS (If electing a contribution, complete and attach PIT-NNS) | TOTAL 57. | \$.00 |
| 58. | AMOUNT OF LINE 56 TO BE APPLIED TO 2025 ESTIMATED TAX ACCOUNT | ENTER 58. | \$.00 |
| 59. | PENALTIES AND INTEREST DUE (If Line 55 is greater than \$800, see estimated tax instructions) | ENTER 59. | \$.00 |
| 60. | NET BALANCE DUE - Add Line 55, Line 57, and Line 59 | PAY IN FULL 60. | \$.00 |
| 61. | NET REFUND - Subtract Lines 57, 58, and 59 from Line 56 | ZERO DUE/TO BE REFUNDED 61. | \$.00 |

SECTION F - DIRECT DEPOSIT INFORMATION If you would like your refund deposited directly to your checking or savings account, complete below. See instructions for details.

| | | | |
|--|--|--|---|
| ACCOUNT TYPE <input type="checkbox"/> CHECKING <input type="checkbox"/> SAVINGS | ROUTING NUMBER <input style="width: 100%;" type="text"/> | ACCOUNT NUMBER <input style="width: 100%;" type="text"/> | Is this refund going to or through an account that is located outside of the United States? <input type="checkbox"/> YES <input type="checkbox"/> NO |
|--|--|--|---|

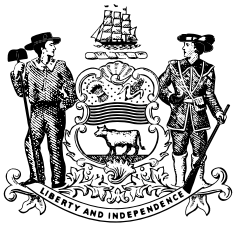
BE SURE TO SIGN YOUR RETURN BELOW AND KEEP A COPY FOR YOUR RECORDS
 Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and believe it is true, correct and complete.

YOUR SIGNATURE DATE
 SPOUSE SIGNATURE DATE
 HOME PHONE NUMBER BUSINESS PHONE NUMBER
 @ EMAIL ADDRESS

PAID PREPARER INFORMATION

PAID PREPARER SIGNATURE DATE
 ADDRESS
 CITY STATE ZIP CODE
 EIN, SSN or PTIN PHONE NO.
 @ EMAIL ADDRESS

PLEASE REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN



DELAWARE 2024

DIVISION OF REVENUE FORM
PIT-NON

DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN



NAME **TAXPAYER ID**

| FOR AMENDED RETURNS ONLY | | COLUMN B |
|--------------------------|---|------------|
| 62. | TOTAL REFUNDABLE CREDITS - From Line 54 | 62. \$.00 |
| 63. | AMOUNT PAID ON ORIGINAL RETURN | 63. \$.00 |
| 64. | SUBTOTAL - Add Lines 62 and 63 | 64. \$.00 |
| 65. | REFUND RECEIVED (If any, see instructions) | 65. \$.00 |
| 66. | Estimated tax carryover and/or Special Funds contributions as shown on original return | 66. \$.00 |
| 67. | Subtract Line 65 and Line 66 from Line 64 | 67. \$.00 |
| 68. | BALANCE DUE - If Line 48 is greater than Line 67, Subtract Line 67 from Line 48 and enter here | 68. \$.00 |
| 69. | OVERPAYMENT - If Line 67 is greater than Line 48, Subtract Line 48 from Line 67 and enter here | 69. \$.00 |
| 70. | AMOUNT OF LINE 69 TO BE APPLIED TO YOUR ESTIMATED TAX ACCOUNT (See Instructions) | 70. \$.00 |
| 71. | PENALTIES AND INTEREST DUE | 71. \$.00 |
| 72. | NET BALANCE DUE - Add Line 68 and Line 70 to Line 71 PAY IN FULL | 72. \$.00 |
| 73. | NET REFUND - Subtract Line 70 and Line 71 from Line 69 ZERO DUE/TO BE REFUNDED | 73. \$.00 |

74. Is an amended Federal return being filed? Yes No

If no, please explain. If the changes pertain to the Delaware return only, list the line numbers being amended.

75. Has the Delaware Division of Revenue advised you your original return is being audited? Yes No

76. Is this amended return being filed as a protective claim? Yes No

A detailed explanation of all changes must be provided in this space. All supporting schedules and/or documentation must be attached.

NET BALANCE DUE WITH PAYMENT ENCLOSED (LINE 72)
MAIL COMPLETED FORM TO:
 Delaware Division of Revenue
 PO Box 508, Wilmington, DE 19899-0508
 Make check payable to: Delaware Division of Revenue

NET REFUND (LINE 73)
MAIL COMPLETED FORM TO:
 Delaware Division of Revenue
 PO Box 8710
 Wilmington, DE 19899-8710

ALL OTHER RETURNS
MAIL COMPLETED FORM TO:
 Delaware Division of Revenue
 PO Box 8711
 Wilmington, DE 19899-8711

PLEASE REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN