

DELAWARE 2023

DIVISION OF REVENUE FORM
FID-TAX

FIDUCIARY INCOME TAX RETURN FORMERLY 400



For Fiscal Year beginning and ending

Taxpayer ID

Name of Trust or Estate

Name and Title of Fiduciary

Street Address of Fiduciary

City State Zip Code

✓ Check Applicable Box:

- Initial Return
- Amended Return

✓ Check One Filing Status:

- Resident Estate
- Non-Resident Estate
- Resident Trust
- Non-Resident Trust

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

<p>1. FEDERAL TAXABLE INCOME OF FIDUCIARY (Federal Form 1041, Line 23)</p> <p>2. INCOME OF ELECTING SMALL BUSINESS TRUSTS</p> <p>3. NET MODIFICATIONS OF ELECTING SMALL BUSINESS TRUSTS (Attach separate Schedule A)</p> <p>4. COMBINE - Add Line 1 through Line 3</p> <p>5. FIDUCIARY'S SHARE OF DELAWARE MODIFICATIONS (Schedule B, Column B, Line 1)</p> <p>6. INCOME ACCUMULATED FOR NON-RESIDENT BENEFICIARIES (Schedule C)</p> <p>7. DELAWARE TAXABLE INCOME - Line 4 Plus/Minus Line 5&6</p> <p>8. DELAWARE TAX (Compute from tax rate schedule, Page 2)</p> <p>9. TAX ON LUMP SUM DISTRIBUTIONS (Form PIT-STC must be attached)</p> <p>10. TOTAL TAX - Add Line 8 to Line 9</p> <p>11. NON-REFUNDABLE CREDITS (See instructions)</p> <p>12. BALANCE - Subtract Line 11 from Line 10 (Enter 0 if Negative)</p> <p>13. ESTIMATED TAX PAID AND PAYMENTS WITH EXTENSIONS</p> <p>14. OTHER PAYMENTS (Include real estate estimated taxes on this line)</p> <p>15. TOTAL CREDITS - Add Line 13 to Line 14</p> <p>16. PREVIOUS REFUNDS</p> <p>17. NET REFUNDABLE CREDITS - Subtract Line 16 from Line 15</p> <p>18. BALANCE DUE AND PAY IN FULL - If Line 12 is greater than Line 17 - Subtract Line 17 from Line 12</p> <p>19a. OVERPAYMENT - If Line 17 is greater than Line 12 - Subtract Line 12 from Line 17</p> <p>19b. AMOUNT TO BE REFUNDED</p> <p>19c. AMOUNT TO BE CREDITED TO 2024 TENTATIVE TAX</p>	<table border="0" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 5%; text-align: center;">1.</td><td style="width: 85%;"><input style="width: 95%; height: 20px;" type="text"/></td><td style="width: 10%; text-align: right;">.00</td></tr> <tr><td style="text-align: center;">2.</td><td><input style="width: 95%; height: 20px;" type="text"/></td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: center;">3.</td><td><input style="width: 95%; height: 20px;" type="text"/></td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: center;">4.</td><td><input style="width: 95%; height: 20px;" type="text"/></td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: center;">5.</td><td><input style="width: 95%; height: 20px;" type="text"/></td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: center;">6.</td><td><input style="width: 95%; height: 20px;" type="text"/></td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: center;">7.</td><td><input style="width: 95%; height: 20px;" type="text"/></td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: center;">8.</td><td><input style="width: 95%; height: 20px;" type="text"/></td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: center;">9.</td><td><input style="width: 95%; height: 20px;" type="text"/></td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: center;">10.</td><td><input style="width: 95%; height: 20px;" type="text"/></td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: center;">11.</td><td><input style="width: 95%; height: 20px;" type="text"/></td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: center;">12.</td><td><input style="width: 95%; height: 20px;" type="text"/></td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: center;">13.</td><td><input style="width: 95%; height: 20px;" type="text"/></td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: center;">14.</td><td><input style="width: 95%; height: 20px;" type="text"/></td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: center;">15.</td><td><input style="width: 95%; height: 20px;" type="text"/></td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: center;">16.</td><td><input style="width: 95%; height: 20px;" type="text"/></td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: center;">17.</td><td><input style="width: 95%; height: 20px;" type="text"/></td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: center;">18.</td><td><input style="width: 95%; height: 20px; background-color: #cccccc;" type="text"/></td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: center;">19a.</td><td><input style="width: 95%; height: 20px;" type="text"/></td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: center;">19b.</td><td><input style="width: 95%; height: 20px; background-color: #cccccc;" type="text"/></td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: center;">19c.</td><td><input style="width: 95%; height: 20px;" type="text"/></td><td style="text-align: right;">.00</td></tr> </table>	1.	<input style="width: 95%; height: 20px;" type="text"/>	.00	2.	<input style="width: 95%; height: 20px;" type="text"/>	.00	3.	<input style="width: 95%; height: 20px;" type="text"/>	.00	4.	<input style="width: 95%; height: 20px;" type="text"/>	.00	5.	<input style="width: 95%; height: 20px;" type="text"/>	.00	6.	<input style="width: 95%; height: 20px;" type="text"/>	.00	7.	<input style="width: 95%; height: 20px;" type="text"/>	.00	8.	<input style="width: 95%; height: 20px;" type="text"/>	.00	9.	<input style="width: 95%; height: 20px;" type="text"/>	.00	10.	<input style="width: 95%; height: 20px;" type="text"/>	.00	11.	<input style="width: 95%; height: 20px;" type="text"/>	.00	12.	<input style="width: 95%; height: 20px;" type="text"/>	.00	13.	<input style="width: 95%; height: 20px;" type="text"/>	.00	14.	<input style="width: 95%; height: 20px;" type="text"/>	.00	15.	<input style="width: 95%; height: 20px;" type="text"/>	.00	16.	<input style="width: 95%; height: 20px;" type="text"/>	.00	17.	<input style="width: 95%; height: 20px;" type="text"/>	.00	18.	<input style="width: 95%; height: 20px; background-color: #cccccc;" type="text"/>	.00	19a.	<input style="width: 95%; height: 20px;" type="text"/>	.00	19b.	<input style="width: 95%; height: 20px; background-color: #cccccc;" type="text"/>	.00	19c.	<input style="width: 95%; height: 20px;" type="text"/>	.00
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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

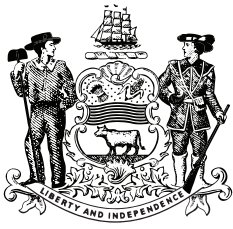
☞ PAID PREPARER SIGNATURE ☞ DATE

ADDRESS

CITY STATE ZIP CODE

EIN, SSN or PTIN ☞ PHONE NUMBER

☞ EMAIL ADDRESS



DELAWARE 2023

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

SCHEDULE B

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
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1.		1.		.00			.00
2.		2.		.00			.00
3.		3.		.00			.00
4.		4.		.00			.00
5.		5.		.00			.00
6. TOTAL		6.	100	.00			.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	COLUMN G Percent	COLUMN H 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

TAX RATE SCHEDULE

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.