



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

--	--	--	--

Present Home Address (Number and Street) Apartment #

--	--

City State Zip Code

--	--	--

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

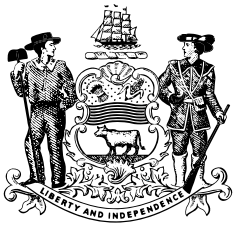
SECTION A - INCOME AND ADJUSTMENTS FROM FEDERAL RETURN	
1.	WAGES, SALARIES, TIPS, ETC.
2.	INTEREST
3.	DIVIDENDS
4.	STATE REFUNDS, CREDITS OR OFFSETS OF STATE & LOCAL INCOME TAXES
5.	ALIMONY RECEIVED
6.	BUSINESS INCOME OR (LOSS) (See instructions) i
7a.	CAPITAL GAIN OR (LOSS)
7b.	OTHER GAINS OR (LOSSES)
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 F O R M 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.		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.		31.	\$.00
32. ENTER FOREIGN TAXES PAID (See instructions)	32.		32.	\$.00
33. ENTER CHARITABLE MILEAGE DEDUCTION (See instructions)	33.		33.	\$.00
34. ACTIVE LABOR ORGANIZATION DUES (See instructions)	34.		34.	\$.00
35. TOTAL - Add Line 31 through Line 34	35.		35.	\$.00
36. ENTER FORM PIT-CRS TAX CREDIT ADJUSTMENT (See instructions)	36.		36.	\$.00
37. Subtract Line 36 from Line 35. Enter here and on Line 39.	37.		37.	\$.00
SECTION E - CALCULATIONS				
38. DELAWARE ADJUSTED GROSS INCOME - Enter amount from Line 30b here	38.		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.		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.		40.	\$.00
41. TOTAL DEDUCTIONS - Add Line 39 to Line 40 and enter here	41.		41.	\$.00
42. TAXABLE INCOME - Subtract Line 41 from Line 38, and compute tax on this amount	42.		42.	\$.00
43. TAX LIABILITY COMPUTATION (See instructions) PRORATION DECIMAL Tax Liability from Tax Rate Table/ A. Line 30a <input type="text"/> .00 (See instructions) Schedule Amount B. Line 30b <input type="text"/> .00 = <input type="text"/> X <input type="text"/> .00	43.		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.		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.		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.		45.	\$.00
46. OTHER NON-REFUNDABLE CREDITS (See instructions)	46.		46.	\$.00
47. TOTAL NON-REFUNDABLE CREDITS - Add Line 44a through Line 46	47.		47.	\$.00
48. BALANCE - Subtract Line 47 from Line 43. If Line 47 is greater than Line 43, enter 0.	48.		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
--	--	--	---

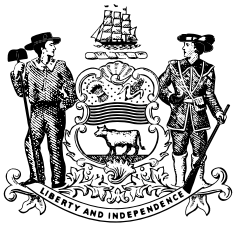
BE SURE TO SIGN YOUR RETURN BELOW AND KEEP A COPY FOR YOUR RECORDS
 Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and believe it is true, correct and complete.

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