

Delaware

★ The First State ★

GENERAL

Forms request by email	formsrequest@delaware.gov	
Forms request	302-577-8588	DE 800-292-7826
Tax assistance	302-577-8200	DE 800-292-7826
Website	https://revenue.delaware.gov	
Refund information	302-577-8784	DE 800-292-7826

NEW FOR 2025

Federal conformity. Delaware has decoupled from the provisions for retroactive treatment of unused capitalized qualified R&D expenditures for tax years 2022–2024, 100% bonus depreciation, and 100% special depreciation allowance for qualified production property. For individuals, R&D expenditures for 2025 will conform to federal law. Depreciation will conform to federal law for 2025, but will decouple for tax years 2026–2030.

RESIDENCY STATUS

Residents are taxed on income from all sources. A resident is an individual who either:

- Is domiciled in Delaware for any part of the tax year,
- Maintains a place of abode in Delaware and spends more than 183 days of the tax year in Delaware or
- Travels outside the United States for at least 495 days of the last 18 consecutive months but maintains a permanent place of abode in Delaware, where the individual or the individual's spouse, children or parents were present for more than 45 days (excluding members of the Armed Forces, employees of the U.S., its agencies or instrumentalities).

Part-year residents are taxed on income from any source while a resident of Delaware and on income from a Delaware source while a nonresident of Delaware. Part-year residents may elect to file either a resident or nonresident return, whichever is more advantageous for the taxpayer. Generally, it will be more advantageous to file a resident return if, during the period of nonresidency, the taxpayer has no income from sources other than Delaware. If the taxpayer has non-Delaware-source income while a nonresident, it is generally more advantageous to file a nonresident return.

Nonresidents are taxed on income from Delaware sources. Full-time students with a legal residence in another state remain legal residents of that state unless they exhibit intentions to make Delaware their permanent residence.

Military personnel who are residents of Delaware when entering the military remain residents for income tax purposes until a change in legal residence is documented by filing Department of Defense (DD) Form 2058 and DD Form 2058-1 with a military personnel office.

Armed Forces members are subject to tax on military and non-military pay as follows:

Legal Resident?	Members of the Armed Forces		
	Delaware filing required		
	Military Active Duty Income	Other Income Earned in DE	Other Income Earned in Other States
Yes	Yes ¹	Yes ¹	Yes ¹
No	No	Yes ¹	No

¹ Whether stationed in Delaware or not.

All income of non-military spouses is taxed in the state of their legal residence. **Note:** Military spouses should file Form WTH-EXM

(Annual Withholding Tax Exemption Certification for Military Spouse) with their employers to obtain exemption from withholding.

FILING REQUIREMENTS

Residents must file if:

Filing Status	Age	DE AGI exceeds:
Single, widow(er), MFS, MFCS, HOH or entered into a civil union filing separate	Under 60	\$ 9,400
	60 to 64	12,200
	65 and over or blind	14,700
MFJ or entered into a civil union filing joint	65 and over and blind	17,200
	Under 60	\$15,450
	60 to 64	17,950
Dependent on another person's return	65 and over or blind	20,450
	65 and over and blind	22,950
	Under 60	\$ 5,250
60 to 64		5,250
	65 and over or blind	7,750
	65 and over and blind	10,250

Part-year residents must file if they receive:

- Income from any source while a Delaware resident or
- Delaware-source income while residing anywhere.

Nonresidents must file if they receive Delaware-source income while residing anywhere.

FORMS TO FILE

Form PIT-RES (Delaware Individual Resident Income Tax Return). Use for resident returns. Part-year residents may elect to file either a resident or nonresident return.

Form PIT-RSA (Resident Schedule A-Itemized Deductions).

Form PIT-RSS (Delaware Resident Schedules). Schedules I, II, III, IV, and V to be attached to resident return.

Form PIT-NON (Delaware Individual Non-Resident Income Tax Return). Use for part-year (unless filing resident) and nonresident returns.

Form PIT-NSA (Non-Resident Schedule A-Itemized Deductions).

Form PIT-NNS (Delaware Non-Resident Schedules). Schedules I, III, IV, and V to be attached to non-resident return.

Form PIT-EXT (Application for Automatic Extension).

Form PIT-BIN (Delaware Business Income of Non-Resident).

Form PIT-SCW (Apportionment Worksheet). Used by nonresident taxpayers with Delaware-source employment that includes income earned while working outside the State of Delaware.

Form PIT-STC (Delaware Special Tax Computation for Lump Sum Distribution from Qualified Retirement Plan).

Form PIT-CRS (Delaware Income Tax Credit Schedule).

Form PIT-EST (Declaration of Estimated Income Tax).

FILING STATUS

Delaware filing status may be different than federal filing status.

Single, Divorced, Widow(er). Taxpayers single on December 31 are considered single for the whole year.

Married Filing Jointly, Married Filing Separately, Married Filing Combined Separate (MFCS). Married taxpayers may file joint, separate or combined separate Delaware returns even if they file a joint federal return. A return filed claiming MFCS is actually two separate returns that have been combined on the same form for

Delaware

convenience. Generally, separate returns are advantageous if both spouses have a Delaware adjusted gross income (AGI) in excess of \$9,400. Couples filing separately must compute taxable income in the same way (both must itemize or both must use the standard deduction). Filing status MFCS is only available for couples filing a resident return.

Head of Household. Delaware follows the federal definition for Head of Household filing status in addition to certain married persons living apart.

RESIDENT SUMMARY

Form PIT-RES

Delaware adjusted gross income (AGI). Delaware starts with federal AGI. For couples who file separately, report each spouse's own income, losses and deductions and one-half of income derived from securities, bank accounts, real estate, etc. that are titled or registered in joint names.

Additions to Federal AGI

Interest on state and local obligations other than Delaware.

Net additions from fiduciary adjustments shown on Schedule K-1 of Form 1041.

Oil percentage depletion to the extent that it is in excess of cost depletion.

Subtractions From Federal AGI

Interest received on U.S. obligations:

Interest Received on U.S. Obligations	
Exempt Interest	Non-Exempt Interest
<ul style="list-style-type: none"> U.S. Treasury Bills, Bonds (Series E, F, G, H), Certificates, Notes Export Import Bank Federal Deposit Insurance Corp. Federal Farm Credit Bank Federal Intermediate Credit Banks Federal Land Banks Tennessee Valley Authority Mutual Fund Dividends (Dollar amount or percentage directly attributed to a U.S. obligation, provided the mutual fund reports that amount to the taxpayer) 	<ul style="list-style-type: none"> Federal National Mortgage Association (Fannie Mae) Federal Home Loan Mortgage Corporation Government National Mortgage Association (Ginnie Mae) International Bank of Reconstruction and Development Student Loan Marketing Association (Sallie Mae)

Pension exclusion. Amounts received as pensions from employers (including pensions of a decedent) may qualify for a pension exclusion subject to the following.

Age on Dec. 31	Allowable Exclusion
Under 60	Lesser of \$2,000 or amount of non-military pension or; lesser of \$12,500 or amount of military pension
60 or over	Lesser of \$12,500 or amount of pension plus eligible retirement income

For taxpayers 60 and over, eligible retirement income includes dividends, net capital gains, interest, net rental income from real property and qualified retirement plans [such as IRAs, Section 401(k) plans, Keogh self-employed retirement plans and government deferred compensation (457) plans].

Note: An early distribution from an IRA or pension due to emergency reasons or separation from employment does not qualify for the pension exclusion. If the 10% penalty for early distributions was assessed on the federal return, the amount does not qualify for exclusion.

Each taxpayer may receive only one exclusion even if receiving more than one pension or retirement distribution. Spouses are entitled to one exclusion each.

Delaware state tax refund to the extent included in federal AGI.

Net subtractions from fiduciary adjustments shown on Schedule K-1, Form 1041.

Portion of wage expense taken as work opportunity credit on the federal return is an allowable subtraction for Delaware income tax purposes. Attach federal Form 5884.

Delaware net operating loss (NOL) carryovers.

Federally taxable social security and railroad retirement benefits.

Higher education exclusion. Distributions from qualified retirement plans [including IRAs, Section 401(k) plans and Section 457 plans] are excludable to the extent used to pay for books, tuition or fees at an institution of higher education attended by taxpayers or their dependents who have not attained age 26 by December 31 as long as the amount has been included in federal AGI. Include a copy of Form 1098T and proof of payment with the return.

Lump-sum distributions included in federal AGI that are taxed elsewhere on the Delaware return (using Form PIT-STC).

Contributions made to a 529 college savings plan. The subtraction is \$1,000 (\$2,000 MFJ), but only if the taxpayer's federal AGI is less than \$100,000 (\$200,000 MFJ).

Contributions made to 529A (ABLE Accounts). The subtraction is up to \$5,000 (\$10,000 MFJ).

Exclusion for persons 60 or over or disabled:

- A \$2,000 exclusion is allowed for each taxpayer filing Single, MFS or MFCS if:
 - The taxpayer is at least 60 or totally and permanently disabled on December 31,
 - The taxpayer's earned income is less than \$2,500 and
 - Line 10 (federal AGI after modifications) is \$10,000 or less.
- A \$4,000 exclusion is allowed for taxpayers filing jointly if:
 - Both spouses are at least 60 or totally and permanently disabled on December 31,
 - Their combined earned income is less than \$5,000 and
 - Line 10 (federal AGI after modifications) is \$20,000 or less.

Deductions

Itemized deductions or the standard deduction. Delaware allows the larger of Delaware itemized deductions or the Delaware standard deduction. It is not necessary to use the same method used on the federal return. Couples filing separately must both use the same method.

Delaware Standard Deduction	
Single, widow(er), MFS, HOH	\$3,250
MFJ	\$6,500
MFCS ¹	\$3,250 per spouse

¹ See *Filing Status* on Page DE-1.

Delaware itemized deductions. The Delaware itemized deduction calculation mirrors federal itemized deductions with federal limitations. However, line 5a should not include any Delaware state income tax paid or any taxes paid to another state that are claimed as a state tax credit. Taxpayers who claim a standard deduction on the federal return must complete and attach Form PIT-RSA (Resident Schedule A) showing allowable itemized deductions. **If federal AGI is greater than \$500,000 (\$250,000 if MFS), the taxpayer itemizes deductions, and state and local taxes are greater than \$10,000 (\$5,000 if MFS), complete Form PIT-RSW (Form PIT-NSW if filing Form PIT-NON) to determine the allowable deduction.** Couples who file a joint federal return and separate Delaware returns must allocate deductions as if each spouse filed separate federal returns. If unable to specifically allocate a deduction between spouses, pro-rate the deduction based on the ratio of separate income to total joint income.

Delaware adjustments to federal itemized deductions:

- Foreign taxes paid, if taken as a credit on the federal return, are allowed as an additional itemized deduction for Delaware.
- Delaware allows a 26¢ per mile charitable mileage increase.

South Carolina

★ The Palmetto State ★

GENERAL

Tax assistance	803-898-5000	844-898-8542
Website	https://dor.sc.gov	
Refund information	844-898-8542	dor.sc.gov/refund

NEW FOR 2025

Federal Conformity. South Carolina has conformed to the Internal Revenue Code as amended through December 31, 2024. **Legislation is currently in progress that will conform with the current Code, including the 2025 Tax Act. If passed, the state will provide additional guidance.** In addition, South Carolina will conform to any federal extender legislation.

Increased deductions. The volunteer deduction and the subsistence allowance have been increased.

Tax Rate. The top marginal rate has decreased to 6.0%.

Credits. The energy efficient manufactured home credit has expired.

RESIDENCY STATUS

Resident. Domiciled in South Carolina for the entire year. A taxpayer may be a resident if living outside South Carolina and meets the following conditions:

- Intends to maintain South Carolina as their permanent home, and
- South Carolina is the taxpayer's center of financial, social, and family life and
- Intends to return to South Carolina.

Nonresident. Permanent home outside South Carolina for the entire year and none of the other resident criteria apply.

Part-year resident. Moved into or out of South Carolina during the year. **Note:** A part-year resident must elect to file either as a resident, reporting all income as though a resident for the entire year, or as a nonresident. The taxpayer may choose which-ever filing status is most beneficial.



Military. Taxpayers who enter the armed forces while a resident of South Carolina will remain resident even if absent from the state on military orders and must file a resident state return. Nonresidents stationed in South Carolina are not taxable on military income, but must file a nonresident return to report any other South Carolina source income, including any unearned income of a spouse.

FILING REQUIREMENTS

Under age 65 or nonresident:

- **Residents.** Required to file if they filed a federal return that included income taxable by South Carolina or had South Carolina income tax withheld from wages.
- **Part-Year and Nonresidents.** Required to file if they had gross income from South Carolina sources or South Carolina tax withheld from wages.

Residents age 65 and over:

- **Married Filing Jointly (both over 65).** Required to file if gross income is greater than the federal gross income filing requirement plus \$30,000.
- **Any other filing status.** Required to file if gross income is greater than federal gross income filing requirement plus \$15,000.

Taxpayers who had South Carolina tax withheld from their wages must file regardless of amount of gross income.

FORMS TO FILE

Form SC1040 (South Carolina Individual Income Tax Return). Use for residents, part-year residents and nonresidents.

Schedule NR (Nonresident Schedule) (attachment to Form SC1040). Use for nonresidents and part-year residents who elect to file as nonresidents.

Form SC1040TC (Tax Credits).

Form SC1040ES (Individual Declaration of Estimated Tax).

Form SC4868 (Request for Extension of Time to File South Carolina Individual Income Tax Return).

Form SC1040-V (Individual Income Tax Payment Voucher).

FILING STATUS

South Carolina filing status must be the same as federal filing status.

RESIDENT SUMMARY

Form SC1040

The computation for South Carolina income begins with federal taxable income from Form 1040. If negative, enter zero and enter the negative amount on line r. Residents (including part-year residents electing to file as a resident) enter additions to and subtractions from federal taxable income on page 2 of Form SC1040; nonresidents (including part-year residents electing to file as a nonresident) complete Schedule NR.

County code. Enter the two-digit code from the following table for the taxpayer's home county.

County	Code No.	County	Code No.	County	Code No.
Abbeville	01	Dorchester	18	Marlboro	35
Aiken	02	Edgefield	19	Newberry	36
Allendale	03	Fairfield	20	Oconee	37
Anderson	04	Florence	21	Orangeburg	38
Bamberg	05	Georgetown	22	Pickens	39
Barnwell	06	Greenville	23	Richland	40
Beaufort	07	Greenwood	24	Saluda	41
Berkeley	08	Hampton	25	Spartanburg	42
Calhoun	09	Horry	26	Sumter	43
Charleston	10	Jasper	27	Union	44
Cherokee	11	Kershaw	28	Williamsburg	45
Chester	12	Lancaster	29	York	46
Chesterfield	13	Laurens	30		
Clarendon	14	Lee	31	APO/FPO	
Colleton	15	Lexington	32	Addresses	99
Darlington	16	McCormick	33	Out of SC	99
Dillon	17	Marion	34	Out of the U.S.	88

South Carolina

Federal attachments. If applicable, attach Form 8332.

Attach a complete copy of the federal return if the taxpayer:

- Files Schedules A, C, D, E and/or F with the federal return or
- Files Schedule NR, Form SC1040TC, Form I-319 and/or Form I-335 with the South Carolina return.

Other attachments. If claiming a credit for taxes paid to another state, attach a copy of the other state's tax return. Attach a copy of the federal or state extension.

- **Payment due.** File Form SC4868 for a six-month extension or pay and file online at dor.sc.gov/pay.

Check the applicable extension box on Form SC1040 and attach the extension to the return.

Extension mailing address	SCDOR IIT Voucher, PO Box 100123 Columbia SC 29202
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RETURN DUE DATE

Generally, South Carolina tax returns are due April 15, 2026. Returns filed electronically are due May 1, 2026, provided any balance due is paid electronically when the return is filed.

 **Note:** For 2025 returns, South Carolina will automatically extend all returns to October 15, 2026.

ESTIMATED TAX

Form SC1040ES

Filing requirements. Taxpayers must file estimated tax if the balance due will be \$100 or more and the amount of tax payments will be less than:

- 90% of the tax shown on the current-year return or
- 100% of the tax on the prior-year return (110% if AGI is \$150,000 or more).

Farmers and commercial fishermen. South Carolina follows federal rules.

Payment due dates. South Carolina follows federal rules.

Estimate mailing address	SC Department of Revenue IIT Voucher, PO Box 100123 Columbia SC 29202
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RETURN MAILING ADDRESSES

Form SC1040 Refund or No tax due	SC1040 Processing Center P.O. Box 101100 Columbia SC 29211-0100
Balance due	Taxable Processing Center P.O. Box 101105 Columbia SC 29211-0105
Form SC1040-V for electronically filed return	SCDOR IIT Voucher PO Box 100123 Columbia, SC 29202
Make check payable to	SCDOR

EXTENSIONS

Form SC4868

Allowable extension. For 2025 returns, South Carolina allows an automatic six-month extension. However, late penalties will be incurred unless at least 90% of tax liability is paid by April 15, 2026.

- **No payment due.** Attach a copy of federal Form 4868 to the South Carolina return. If no federal extension, file SC4868 by April 15, 2026.

Payments of tax may be made by ACH debit, Visa or MasterCard at dor.sc.gov/pay.

Taxpayers may pay by ACH debit by providing bank account information on the tax return when filed.

- **Note:** A taxpayer owing \$15,000 or more in connection with any return to be filed with the SC Department of Revenue must pay electronically.



2025 South Carolina Tax Rate Schedule

For taxable income of \$100,000 or more.

Caution: You must use the Tax Tables instead of this Tax Rate Schedule if your taxable income is less than \$100,000.

Use this rate schedule regardless of the filing status checked on Form SC1040.

If the amount on SC1040, line 5 is **\$100,000 or more:**

Multiply the amount on line 5 by 6.0%,

Subtract \$642, and

Enter the difference on line 6.

Example of tax rate schedule computation:

If South Carolina income subject to tax on SC1040, line 5 is \$101,000, the tax is calculated as follows:

\$	101,000	Income from SC1040 line 5
x	.06	(6.0%)
\$	6,060	
	- 642	Subtraction amount (constant)
\$	5,418	Tax

\$5,418 is the amount of tax to be entered on SC1040, line 6 in this example.