

**DELAWARE FORM 200C**  
**Delaware Composite**  
**Personal Income Tax Return**  
**INSTRUCTIONS**

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The Delaware Division of Revenue will accept a composite return of qualifying non-resident stockholders of an entity taxed as an S corporation or of qualifying non-resident individual partners of an entity taxed as a partnership **if all conditions specified below are met:**

- **ALL** individuals included in the composite return must be non-residents of the State of Delaware for the full taxable year.
- Individuals included in the composite return must have **no income** (including spouse's) from sources within Delaware other than his or her distributive share of income being reported on the composite return.
- All individuals included in the composite return must have the same tax year for income tax purposes.

S corporations and partnerships with large volumes of shareholders and partners may file a schedule of information for A-1 schedules in lieu of filing individual A-1 schedules.

The Delaware Division of Revenue requires a Schedule K-1 for all non-resident corporate stockholders and non-resident individual partners filing the Delaware Form 200-C.

A partnership or S corporation may elect to file the Delaware Form 200-C on behalf of its qualifying non-resident individual partners or stockholders. If any partners or stockholders request not to be included on the Delaware Form 200-C filed by the entity, those individuals must file a Delaware Non-Resident Personal Income Tax Return, Form 200-02. Individuals who are included in the composite filing must **NOT** file an individual non-resident income tax return reporting the same income. Grantor Trusts may also be included in the composite return.

The following limitations and conditions shall apply to those individuals included in the composite return:

- No tax credits other than non-refundable credits from Form 700 will be allowed.
- No net operating losses will be allowed.
- Any refund or overpayment of income taxes made on a composite basis must be remitted to the organization for distribution to the members.

A composite return may not be changed or corrected **except by an amended composite return filed by the entity.**

All S Corp estimated payments must be made with S Corp coupons (1100P) or returns (1100S), not the Composite return filing. Partnerships must file their estimated taxes with 200C-ES coupons.

A copy of Form 5403, Real Estate Tax Return, must be attached to the composite return if any real estate tax payments were declared and paid on behalf of any qualifying non-resident stockholders or qualifying non-resident partners included in the composite return filing.

Composite returns are due on the 30th day of the fourth month following the close of the taxable year of the stockholders or partners included in the composite return. Federal Extensions of Time to File will be accepted as a valid extension to file the Delaware Form 200-C. Partnerships can file the Delaware Extension Form 1027 (also known as Form 200-EX /200CES-5e). For those filing a composite return for the 2020 calendar year, the due date has been extended to May 17, 2021.

The composite return must be signed by a partner or corporate officer authorized to sign the partnership return or S corporation income tax return.

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**For Delaware Income Tax Forms and Instructions:**

**Visit**

**[WWW.REVENUE.DELAWARE.GOV](http://WWW.REVENUE.DELAWARE.GOV)**

**OR CONTACT**

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