

**DELAWARE FORM 200-C**  
**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 shareholders of an S corporation (or of a limited liability company which is treated as a partnership) or of qualifying non-resident individual partners of a partnership **if all conditions specified below are met:**

- 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 the state other than his or her distributive share of corporate or partnership income whose source is within Delaware.
- 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 considering the information from A-1 schedules in lieu of filing individual A-1 schedules.

Qualifying non-resident individual partners may elect to file the Delaware Form 200-C. If one or more individuals choose not to file the Delaware Form 200-C, those individuals must file a Delaware Non-Resident Personal Income Tax Return, Form PIT-NON (formerly known as 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 PIT-CRS (formerly known as 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 REW-EST (formerly known as 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 shareholders 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 200C-EX (formerly known as Form 200C-ES 5e).

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

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**

Delaware Division of Revenue  
Carvel State Office Building  
9th & French Streets, First Floor  
Wilmington, DE 19801  
(302) 577-8994