



DELAWARE 2025

DIVISION OF REVENUE FORM CIT-DCP

HB 255 DECOUPLING MODIFICATION SCHEDULE

Use this form only if the Delaware return is impacted by HB 255 decoupling provisions.



INSTRUCTIONS

Line 1 - Bonus Depreciation - Delaware does not allow 100% bonus depreciation for certain business property placed in service as of January 19, 2025.

Bonus Depreciation for certain business property will continue under the provisions of TCJA:

- i. Tax year 2025 bonus depreciation is 40%
- ii. Tax year 2026 bonus depreciation is 20%
- iii. Tax year 2027 and later bonus depreciation is 0%

Line 2 - Special Depreciation Allowance - Delaware does not allow 100% special depreciation allowance for Qualified Production Property. Depreciation of this asset class will continue under pre-existing provisions of the Internal Revenue Code (39-year depreciation).

Read instructions and complete the worksheet

NAME

TPID

	COLUMN 1 Federal Return as Filed	COLUMN 2 Federal Return without Decoupled Provisions	COLUMN 3 Difference
BONUS DEPRECIATION - Subtract the amount in Column 2 from the amount in Column 1 and enter in Column 3.			
SPECIAL DEPRECIATION ALLOWANCE - Subtract the amount in Column 2 from the amount in Column 1 and enter the amount in Column 3.			
DECOUPLING MODIFICATION - Total the amounts in Column 3. This is the Decoupling Modification. Enter here and include on Line 4 of Schedule 4B.			