

# DELAWARE 2025

F O R M  
DIVISION OF REVENUE CIT-TAX  
CORPORATION INCOME TAX RETURN



For Fiscal Year beginning  and ending

Name of Corporation

Taxpayer ID

Street Address

City  State  Zip Code

Delaware Address (if different than above)

City  State  Zip Code

State of Incorporation  Date of Incorporation  If Out of Business, Enter Date

Nature of Business

Small Corporation

ESOP

✓ Check Applicable Box(es):

Initial Return

Amended Return

Change of Address

Extension Attached

Farming

Property and Casualty Insurance

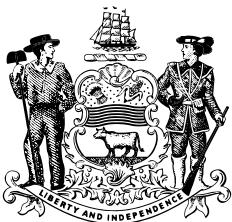
1. <b>FEDERAL TAXABLE INCOME</b> (See instructions) <span style="float: right;">i</span>	<input type="text"/>	<b>1.</b> <input type="text"/> <b>\$</b> <span style="float: right;">.00</span>
2. <b>TOTAL SUBTRACTIONS</b> (Schedule 4A)	<input type="text"/>	<b>2.</b> <input type="text"/> <b>\$</b> <span style="float: right;">.00</span>
3. Subtract Line 2 from Line 1	<input type="text"/>	<b>3.</b> <input type="text"/> <b>\$</b> <span style="float: right;">.00</span>
4. <b>TOTAL ADDITIONS</b> (Schedule 4B)	<input type="text"/>	<b>4.</b> <input type="text"/> <b>\$</b> <span style="float: right;">.00</span>
5. <b>ENTIRE NET INCOME</b> - Add Line 3 to Line 4 (Where Line 5 is derived entirely from sources within Delaware, enter amount on Line 11.)	<input type="text"/>	<b>5.</b> <input type="text"/> <b>\$</b> <span style="float: right;">.00</span>

Where the entire income (Line 5) is NOT derived from sources within Delaware, complete Lines 6 through 10.

6. <b>TOTAL NON-APPORTIONABLE INCOME (OR LOSS)</b> (Schedule 2, Column 3, Line 8)	<input type="text"/>	<b>6.</b> <input type="text"/> <b>\$</b> <span style="float: right;">.00</span>
7. <b>INCOME (OR LOSS) SUBJECT TO APPORTIONMENT</b> - Subtract Line 6 from Line 5	<input type="text"/>	<b>7.</b> <input type="text"/> <b>\$</b> <span style="float: right;">.00</span>
8. <b>APPORTIONMENT PERCENTAGE</b> (Schedule 3B, Line 3)	<input type="text"/>	<b>8.</b> <input type="text"/> <b>%</b> <span style="float: right;">%</span>
9. <b>INCOME (OR LOSS) APPORTIONED TO DELAWARE</b> - Multiply Line 7 by Line 8	<input type="text"/>	<b>9.</b> <input type="text"/> <b>\$</b> <span style="float: right;">.00</span>
10. <b>NON-APPORTIONABLE INCOME (OR LOSS)</b> (Schedule 2, Column 1, Line 8)	<input type="text"/>	<b>10.</b> <input type="text"/> <b>\$</b> <span style="float: right;">.00</span>
11. <b>TOTAL</b> - Add Line 9 to Line 10	<input type="text"/>	<b>11.</b> <input type="text"/> <b>\$</b> <span style="float: right;">.00</span>
12. <b>DELAWARE TAXABLE INCOME</b> (Line 5 or Line 11, whichever is less)	<input type="text"/>	<b>12.</b> <input type="text"/> <b>\$</b> <span style="float: right;">.00</span>
13. <b>TAX LIABILITY</b> - Multiply Line 12 by .087	<input type="text"/>	<b>13.</b> <input type="text"/> <b>\$</b> <span style="float: right;">.00</span>
14. <b>APPROVED NON-REFUNDABLE TAX CREDITS</b>	<input type="text"/>	<b>14.</b> <input type="text"/> <b>\$</b> <span style="float: right;">.00</span>
15. <b>BALANCE DUE AFTER APPROVED NON-REFUNDABLE TAX CREDITS</b> - Subtract Line 14 from Line 13 (Enter 0 if Neg)	<input type="text"/>	<b>15.</b> <input type="text"/> <b>\$</b> <span style="float: right;">.00</span>
16. <b>DELAWARE TENTATIVE TAX PAID</b>	<input type="text"/>	<b>16.</b> <input type="text"/> <b>\$</b> <span style="float: right;">.00</span>
17. <b>CREDIT CARRY-OVER FROM PRIOR YEAR</b>	<input type="text"/>	<b>17.</b> <input type="text"/> <b>\$</b> <span style="float: right;">.00</span>
18. <b>OTHER PAYMENTS</b> (Attach statement)	<input type="text"/>	<b>18.</b> <input type="text"/> <b>\$</b> <span style="float: right;">.00</span>
19. <b>APPROVED REFUNDABLE INCOME TAX CREDITS</b>	<input type="text"/>	<b>19.</b> <input type="text"/> <b>\$</b> <span style="float: right;">.00</span>
20. <b>TOTAL PAYMENTS AND CREDITS</b> - Add Line 16 through Line 19	<input type="text"/>	<b>20.</b> <input type="text"/> <b>\$</b> <span style="float: right;">.00</span>
21. <b>BALANCE DUE AND PAY IN FULL</b> (If Line 15 is greater than Line 20 Subtract Line 20 from Line 15)	<input type="text"/>	<b>21.</b> <input type="text"/> <b>\$</b> <span style="float: right;">.00</span>
22a. <b>OVERPAYMENT</b> (If Line 20 is greater than Line 15 Subtract Line 15 from Line 20)	<input type="text"/>	<b>22a.</b> <input type="text"/> <b>\$</b> <span style="float: right;">.00</span>
22b. <b>AMOUNT TO BE REFUNDED</b>	<input type="text"/>	<b>22b.</b> <input type="text"/> <b>\$</b> <span style="float: right;">.00</span>
22c. <b>AMOUNT TO BE CREDITED TO 2026 TENTATIVE TAX</b>	<input type="text"/>	<b>22c.</b> <input type="text"/> <b>\$</b> <span style="float: right;">.00</span>

Attach Completed Copy of Federal Form 1120

PLEASE SEE PAGE 3 FOR SIGNATURE LINES AND MAILING INSTRUCTIONS



# DELAWARE 2025

DIVISION OF REVENUE FORM CIT-TAX

## CORPORATION INCOME TAX RETURN



NAME

TAXPAYER ID

SCHEDULE 1		INTEREST INCOME	Column 1 Foreign Interest	Column 2 Interest Received from U.S. Securities	Column 3 Interest Received from Affiliated Companies	Column 4 Interest Received from State Obligations	Column 5 Other Interest Income
1.		Description of Interest	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00
2.			\$ .00	\$ .00	\$ .00	\$ .00	\$ .00
3.			\$ .00	\$ .00	\$ .00	\$ .00	\$ .00
4.			\$ .00	\$ .00	\$ .00	\$ .00	\$ .00
5.			\$ .00	\$ .00	\$ .00	\$ .00	\$ .00
6.	<b>TOTAL</b>		<b>\$ .00</b>	<b>\$ .00</b>	<b>\$ .00</b>	<b>\$ .00</b>	<b>\$ .00</b>

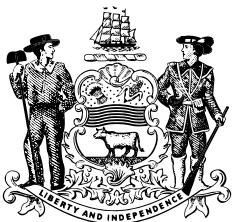
SCHEDULE 2		NON-APPORTIONABLE INCOME ALLOCATED WITHIN AND WITHOUT DELAWARE	Column 1 Within Delaware	Column 2 Without Delaware	Column 3 Total
1.	RENTS AND ROYALTIES FROM TANGIBLE PROPERTY	1. \$ .00	\$ .00	\$ .00	
2.	ROYALTIES FROM PATENTS AND COPYRIGHTS	2. \$ .00	\$ .00	\$ .00	
3.	GAINS OR (LOSSES) FROM SALE OF REAL PROPERTY	3. \$ .00	\$ .00	\$ .00	
4.	GAINS OR (LOSSES) FROM SALE OF DEPRECIABLE TANGIBLE PROPERTY	4. \$ .00	\$ .00	\$ .00	
5.	INTEREST INCOME (Schedule 1, Columns 4 and 5, Line 6)	5. \$ .00	\$ .00	\$ .00	
6.	<b>TOTAL - Add Line 1 through Line 5</b>	<b>6. \$ .00</b>	<b>\$ .00</b>	<b>\$ .00</b>	
7.	LESS: APPLICABLE EXPENSES (Attach statement)	7. \$ .00	\$ .00	\$ .00	
8.	<b>TOTAL NON-APPORTIONABLE INCOME - Subtract Line 7 from Line 6</b>	<b>8. \$ .00</b>	<b>\$ .00</b>	<b>\$ .00</b>	

SCHEDULE 3A		GROSS RECEIPTS SUBJECT TO APPORTIONMENT	Within Delaware	Within and Without Delaware
1.	GROSS RECEIPTS FROM SALES OF TANGIBLE PERSONAL PROPERTY	1. \$ .00	\$ .00	
2.	GROSS INCOME FROM OTHER SOURCES (Attach statement)	2. \$ .00	\$ .00	
3.	<b>TOTAL - Add Line 1 to Line 2</b>	<b>3. \$ .00</b>	<b>\$ .00</b>	

SCHEDULE 3B		DETERMINATION OF APPORTIONMENT PERCENTAGE	Within Delaware	Within and Without Delaware
1.	GROSS RECEIPTS AND GROSS INCOME FROM WITHIN DELAWARE	1. \$ .00	\$ .00	
2.	GROSS RECEIPTS AND GROSS INCOME FROM WITHIN AND WITHOUT DELAWARE	2. \$ .00	\$ .00	
3.	APPORTIONMENT PERCENTAGE (See instructions)	3. \$ .00	\$ .00	

SCHEDULE 3C		GROSS REAL AND TANGIBLE PROPERTY	Within Delaware	Within and Without Delaware	
		Beginning of Year	End of Year	Beginning of Year	End of Year
1.	REAL & TANGIBLE PROPERTY OWNED	\$ .00	\$ .00	\$ .00	\$ .00
2.	REAL & TANGIBLE PROPERTY RENTED (eight times annual rental paid)	\$ .00	\$ .00	\$ .00	\$ .00
3.	<b>TOTAL - Add Line 1 to Line 2</b>	<b>\$ .00</b>	<b>\$ .00</b>	<b>\$ .00</b>	<b>\$ .00</b>
4.	LESS: VALUE AT ORIGINAL COST OF REAL AND TANGIBLE PROPERTY, the income from which is separately allocated (See instructions)	4. \$ .00	\$ .00	\$ .00	\$ .00
5.	<b>TOTAL - Subtract Line 4 from Line 3</b>	<b>5. \$ .00</b>	<b>\$ .00</b>	<b>\$ .00</b>	<b>\$ .00</b>
6.	AVERAGE VALUE (See instructions)	6. \$ .00	\$ .00	\$ .00	\$ .00

SCHEDULE 3D		WAGES, SALARIES, AND OTHER COMPENSATION PAID OR ACCRUED TO EMPLOYEES	Within Delaware	Within and Without Delaware
1.	WAGES, SALARIES, AND OTHER COMPENSATION OF ALL EMPLOYEES	1. \$ .00	\$ .00	
2.	LESS: WAGES, SALARIES, AND OTHER COMPENSATION OF GENERAL EXECUTIVE OFFICERS	2. \$ .00	\$ .00	
3.	<b>TOTAL - Subtract Line 2 from Line 1</b>	<b>3. \$ .00</b>	<b>\$ .00</b>	



**DELAWARE 2025**  
**DIVISION OF REVENUE** FORM  
**CIT-TAX**  
**CORPORATION INCOME TAX RETURN**



NAME

TAXPAYER ID

**SCHEDULE  
4A**

**SUBTRACTIONS**

1. FOREIGN DIVIDENDS, INTEREST, AND ROYALTIES	
2. NET INTEREST FROM U.S. SECURITIES (Schedule 1, Column 2)	
3. INTEREST FROM AFFILIATED COMPANIES (Schedule 1, Column 3)	
4. GAIN FROM SALE OF U.S. OR DELAWARE SECURITIES	
5. WAGE DEDUCTION - FEDERAL JOBS CREDIT	
6. HANDICAPPED ACCESSIBILITY DEDUCTION (Attach statement)	⌚
7. NET OPERATING LOSS CARRY-OVER	⌚
8. NBI (Must attach form CIT-SCH)	⌚
9. ORDINARY AND NECESSARY BUSINESS EXPENSES AS NOT ALLOWED ON THE FEDERAL RETURN AND FOR A DELAWARE-LICENSED MARIJUANA RELATED BUSINESS.	
10. TOTAL SUBTRACTIONS - Add Line 1 through Line 9	⌚

1. \$	.00
2. \$	.00
3. \$	.00
4. \$	.00
5. \$	.00
6. \$	.00
7. \$	.00
8. \$	.00
9. \$	.00
10. \$	.00

**SCHEDULE  
4B**

**ADDITIONS**

1. ALL STATE AND POLITICAL SUBDIVISION INCOME TAXES DEDUCTED IN COMPUTING LINE 1	
2. LOSS FROM SALE OF U.S. OR DELAWARE SECURITIES	
3. INTEREST INCOME FROM OBLIGATIONS OF ANY STATE EXCEPT DE (Schedule 1, Column 4)	
4. DEPLETION EXPENSE (OIL AND GAS) AND DECOUPLING MODIFICATION	ℹ
5. INTEREST PAID AFFILIATED COMPANIES (See instructions)	
6. DONATIONS INCLUDED IN LINE 1 FOR WHICH DELAWARE INCOME TAX CREDITS WERE GRANTED	⌚
7. TOTAL ADDITIONS - Add Line 1 through Line 6	⌚

1. \$	.00
2. \$	.00
3. \$	.00
4. \$	.00
5. \$	.00
6. \$	.00
7. \$	.00

**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. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge.

SIGNATURE OF OFFICER

DATE

TITLE OF OFFICER

PHONE NUMBER

EMAIL ADDRESS

MAIL COMPLETED FORM WITH REMITTANCE PAYABLE TO:

Delaware Division of Revenue  
PO Box 2044  
Wilmington, DE 19899-2044

PLEASE REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN

**PAID PREPARER INFORMATION**

PAID PREPARER SIGNATURE

DATE

ADDRESS

CITY

STATE

ZIP CODE

EIN, SSN or PTIN

PHONE NUMBER

EMAIL ADDRESS