



# DELAWARE

**2025**  
DIVISION OF REVENUE F O R M  
HMC-TAX  
HEADQUARTERS MANAGEMENT CORPORATION 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

☐ Certificated by Officer of the Corporation or Other Individual Duly Authorized

☐ Consolidated Return from An Affiliated Group of HMCs

📎 Attach Completed Copy of Federal Form 1120

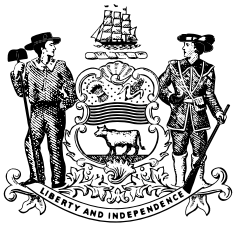
1.	<b>FEDERAL TAXABLE INCOME</b> (See instructions)	<input type="text"/>	1.	\$	.00
2.	<b>TOTAL SUBTRACTIONS</b> (Schedule 4A)	<input type="text"/>	2.	\$	.00
3.	Subtract Line 2 from Line 1	<input type="text"/>	3.	\$	.00
4.	<b>TOTAL ADDITIONS</b> (Schedule 4B)	<input type="text"/>	4.	\$	.00
5.	<b>ENTIRE 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"/>	5.	\$	.00

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"/>	6.	\$	.00
7.	<b>INCOME (OR LOSS) SUBJECT TO APPORTIONMENT</b> - Subtract Line 6 from Line 5	<input type="text"/>	7.	\$	.00
8.	<b>APPORTIONMENT PERCENTAGE</b> (Schedule 3-D, Line 8)	<input type="text"/>	8.		%
9.	<b>INCOME (OR LOSS) APPORTIONED TO DELAWARE</b> - Multiply Line 7 by Line 8	<input type="text"/>	9.	\$	.00
10.	<b>NON-APPORTIONABLE INCOME (OR LOSS)</b> (Schedule 2, Column 1, Line 8)	<input type="text"/>	10.	\$	.00

11.	<b>TOTAL</b> - Add Line 9 to Line 10	<input type="text"/>	11.	\$	.00
12.	<b>DELAWARE TAXABLE INCOME</b> (Line 5 or Line 11, whichever is less)	<input type="text"/>	12.	\$	.00
13.	<b>TAX LIABILITY</b> - Multiply Line 12 by .087. If less than \$5,000.00, enter \$5000.00.	<input type="text"/>	13.	\$	.00
14.	<b>APPROVED NON-REFUNDABLE TAX CREDITS</b>	<input type="text"/>	14.	\$	.00
15.	<b>BALANCE DUE AFTER APPROVED NON-REFUNDABLE TAX CREDITS</b> - Subtract Line 14 from Line 13 (Enter 0 if Neg)	<input type="text"/>	15.	\$	.00
16.	<b>DELAWARE TENTATIVE TAX PAID</b>	<input type="text"/>	16.	\$	.00
17.	<b>CREDIT CARRY-OVER FROM PRIOR YEAR</b>	<input type="text"/>	17.	\$	.00
18.	<b>OTHER PAYMENTS</b> (Attach statement)	<input type="text"/>	18.	\$	.00
19.	<b>APPROVED REFUNDABLE INCOME TAX CREDITS</b>	<input type="text"/>	19.	\$	.00
20.	<b>TOTAL PAYMENTS AND CREDITS</b> - Add Line 16 through Line 19	<input type="text"/>	20.	\$	.00
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"/>	21.	\$	.00
22a.	<b>OVERPAYMENT</b> (If Line 20 is greater than Line 15 Subtract Line 15 from Line 20)	<input type="text"/>	22a.	\$	.00
22b.	<b>AMOUNT TO BE REFUNDED</b>	<input type="text"/>	22b.	\$	.00
22c.	<b>AMOUNT TO BE CREDITED TO 2026 TENTATIVE TAX</b>	<input type="text"/>	22c.	\$	.00

PLEASE SEE PAGE 3 FOR SIGNATURE LINES AND MAILING INSTRUCTIONS



# DELAWARE 2025

DIVISION OF REVENUE F O R M HMC-TAX

## HEADQUARTERS MANAGEMENT CORPORATION 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					
1.		\$ .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.	TOTAL	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00

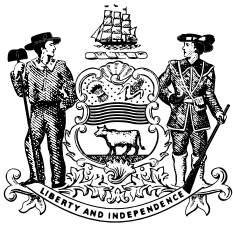
SCHEDULE 2 NON-APPORTIONABLE INCOME ALLOCATED WITHIN AND WITHOUT DELAWARE		Column 1 Within Delaware	Column 2 Without Delaware	Column 3 Total
1.	RENTS AND ROYALTIES FROM TANGIBLE PROPERTY	\$ .00	\$ .00	\$ .00
2.	ROYALTIES FROM PATENTS AND COPYRIGHTS	\$ .00	\$ .00	\$ .00
3.	GAINS OR (LOSSES) FROM SALE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

SCHEDULE 3A GROSS REAL AND TANGIBLE PERSONAL PROPERTY		Within Delaware		Within and Without Delaware	
		Beginning of Year	End of Year	Beginning of Year	End of Year
1.	REAL AND TANGIBLE PROPERTY OWNED	\$ .00	\$ .00	\$ .00	\$ .00
2.	REAL AND TANGIBLE PROPERTY RENTED (Eight times annual rental paid)	\$ .00	\$ .00	\$ .00	\$ .00
3.	TOTAL	\$ .00	\$ .00	\$ .00	\$ .00
4.	LESS - Value at original cost of real and tangible property, the income from which is separately allocated (See instructions)	\$ .00	\$ .00	\$ .00	\$ .00
5.	TOTAL	\$ .00	\$ .00	\$ .00	\$ .00
6.	AVERAGE VALUE (See instructions)	\$ .00	\$ .00	\$ .00	\$ .00

SCHEDULE 3B 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	\$ .00	\$ .00
2.	LESS: WAGES, SALARIES, AND OTHER COMPENSATION OF GENERAL EXECUTIVE OFFICERS	\$ .00	\$ .00
3.	TOTAL - Subtract Line 2 from Line 1	\$ .00	\$ .00

SCHEDULE 3C GROSS RECEIPTS SUBJECT TO APPORTIONMENT		Within Delaware	Within and Without Delaware
1.	GROSS RECEIPTS FROM SALES OF TANGIBLE PERSONAL PROPERTY	\$ .00	\$ .00
2.	GROSS INCOME FROM OTHER SOURCES (Attach statement)	\$ .00	\$ .00
3.	TOTAL	\$ .00	\$ .00

SCHEDULE 3D DETERMINATION OF APPORTIONMENT PERCENTAGE				
1.	AVERAGE VALUE OF REAL AND TANGIBLE PROPERTY WITHIN DELAWARE	\$ .00	=	%
2.	AVERAGE VALUE OF REAL AND TANGIBLE PROPERTY WITHIN AND WITHOUT DELAWARE	\$ .00	=	%
3.	WAGES, SALARIES AND OTHER COMPENSATION PAID TO EMPLOYEES WITHIN DELAWARE	\$ .00	=	%
4.	WAGES, SALARIES AND OTHER COMPENSATION PAID TO EMPLOYEES WITHIN AND WITHOUT DELAWARE	\$ .00	=	%
5.	GROSS RECEIPTS AND GROSS INCOME FROM WITHIN DELAWARE	\$ .00	=	%
6.	GROSS RECEIPTS AND GROSS INCOME FROM WITHIN AND WITHOUT DELAWARE	\$ .00	=	%
7.	TOTAL	\$ .00		
8.	APPORTIONMENT PERCENTAGE (SEE INSTRUCTION)	%		



# DELAWARE

**2025**  
DIVISION OF REVENUE  
HMC-TAX  
HEADQUARTERS MANAGEMENT CORPORATION TAX RETURN



Name

Taxpayer ID

## SCHEDULE

**4A****SUBTRACTIONS**

1.	FOREIGN DIVIDENDS, INTEREST, AND ROYALTIES	1.	\$	.00
2.	NET INTEREST FROM U.S. SECURITIES (Schedule 1, Column 2)	2.	\$	.00
3.	INTEREST FROM AFFILIATED COMPANIES (Schedule 1, Column 3)	3.	\$	.00
4.	GAIN FROM SALE OF U.S. OR DELAWARE SECURITIES	4.	\$	.00
5.	WAGE DEDUCTION - FEDERAL JOBS CREDIT	5.	\$	.00
6.	HANDICAPPED ACCESSIBILITY DEDUCTION (Attach statement)	6.	\$	.00
7.	NET OPERATING LOSS CARRY-OVER	7.	\$	.00
8.	NBI (Must attach form CIT-SCH)	8.	\$	.00
9.	TOTAL SUBTRACTIONS - Add Line 1 through Line 8	9.	\$	.00

## SCHEDULE

**4B****ADDITIONS**

1.	ALL STATE AND POLITICAL SUBDIVISION INCOME TAXES DEDUCTED IN COMPUTING LINE 1	1.	\$	.00
2.	LOSS FROM SALE OF U.S. OR DELAWARE SECURITIES	2.	\$	.00
3.	INTEREST INCOME FROM OBLIGATIONS OF ANY STATE EXCEPT DE (Schedule 1, Column 4)	3.	\$	.00
4.	DEPLETION EXPENSE - OIL AND GAS	4.	\$	.00
5.	INTEREST PAID AFFILIATED COMPANIES (See instructions)	5.	\$	.00
6.	DONATIONS INCLUDED IN LINE 1 FOR WHICH DELAWARE INCOME TAX CREDITS WERE GRANTED	6.	\$	.00
7.	TOTAL ADDITIONS - Add Line 1 through Line 6	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

**PAID PREPARER INFORMATION**

PAID PREPARER SIGNATURE

DATE

ADDRESS

CITY

STATE

ZIP CODE

EIN, SSN or PTIN

PHONE NUMBER

@ EMAIL ADDRESS

**PLEASE REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN****MAIL COMPLETED FORM WITH  
REMITTANCE PAYABLE TO:**

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