



DELAWARE 2025 DIVISION OF REVENUE S CORPORATION RECONCILIATION AND SHAREHOLDERS INFORMATION 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

📎 Attach Completed Copy of U.S. Income Tax Return for an S Corporation Form 1120S.

1. TOTAL NET INCOME (Form SCT-SSA, Column B, Line 20)	1. <input type="text"/> \$.00
SUBTRACTIONS:	
2a. NET INTEREST FROM U.S. SECURITIES - To the extent included in Line 1	2a. <input type="text"/> \$.00
2b. WAGE DEDUCTION - FEDERAL JOBS CREDIT	2b. <input type="text"/> \$.00
2c. TOTAL SUBTRACTIONS - Add Line 2a to Line 2b	2c. <input type="text"/> \$.00
3. TOTAL - Subtract Line 2c from Line 1	3. <input type="text"/> \$.00
ADDITIONS:	
4a. INTEREST ON OBLIGATIONS FROM ANY STATE EXCEPT DELAWARE - To the extent excluded from Line 1	4a. <input type="text"/> \$.00
4b. DEPLETION EXPENSE	4b. <input type="text"/> \$.00
4c. CHARITABLE CONTRIBUTIONS - Included in Line 1 for which the Delaware Land & Historic Resource Conservation credit was granted	4c. <input type="text"/> \$.00
4d. TOTAL ADDITIONS - Add Line 4a through Line 4c	4d. <input type="text"/> \$.00
5. DISTRIBUTIVE INCOME - Add Line 3 to Line 4d	5. <input type="text"/> \$.00
6. PERCENTAGE OF STOCK OWNED BY NON-RESIDENTS	6. <input type="text"/> %
7. DISTRIBUTIVE INCOME ATTRIBUTABLE TO NON-RESIDENT SHAREHOLDERS - Multiply Line 5 by Line 6	7. <input type="text"/> \$.00
8. TAX DUE ON BEHALF OF NON-RESIDENT SHAREHOLDERS - Multiply Line 7 by 6.60%	8. <input type="text"/> \$.00
9. ESTIMATED TAX PAID ON BEHALF OF NON-RESIDENT SHAREHOLDERS (Form SCT-TAX)	9. <input type="text"/> \$.00
10. OTHER PAYMENTS (Attach schedule)	10. <input type="text"/> \$.00
11. APPROVED NON-REFUNDABLE INCOME TAX CREDITS	11. <input type="text"/> \$.00
12. APPROVED REFUNDABLE INCOME TAX CREDITS	12. <input type="text"/> \$.00
13. TOTAL PAYMENTS AND CREDITS - Add Line 9 through Line 12	13. <input type="text"/> \$.00
14. BALANCE DUE AND PAY IN FULL - If Line 8 is greater than Line 13, Subtract Line 13 from Line 8	14. <input type="text"/> \$.00

If Line 13 is greater than Line 8, the amount on Line 13 will be the estimated tax proportionally claimed by the non-resident shareholder(s) upon filing their Delaware non-resident personal income tax return. A refund will not be issued directly to the S Corporation for any overpayment of estimated tax paid on behalf of the non-resident shareholder(s).

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

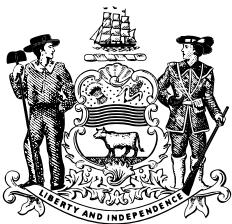
STATE

ZIP CODE

EIN, SSN or PTIN

PHONE NUMBER

@ EMAIL ADDRESS



DELAWARE 2025

DIVISION OF REVENUE

F O R M
SCT-RTN



S CORPORATION RECONCILIATION AND SHAREHOLDERS INFORMATION RETURN

Name

Taxpayer ID

SCHEDULE 1 - APPORTIONMENT PERCENTAGE

SCHEDULE 1A

GROSS REAL AND TANGIBLE PERSONAL PROPERTY

	COLUMN A		COLUMN B	
	Within Delaware	End of Year	Within and Without Delaware	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. TOTAL - Add Line 1 to Line 2	\$.00	\$.00	\$.00	\$.00
4. LESS: Value at original cost of real & tangible property, the income from which is separately allocated (See instructions)	\$.00	\$.00	\$.00	\$.00
5. TOTAL - Subtract Line 4 from Line 3	\$.00	\$.00	\$.00	\$.00
6. AVERAGE VALUES - Add Line 5 Beginning and End of Year Totals, then Divide by 2 (See instructions)	\$.00	\$.00	\$.00	\$.00

SCHEDULE 1B

WAGES, SALARIES, AND OTHER COMPENSATION PAID OR ACCRUED TO EMPLOYEES

	COLUMN A	COLUMN B
1. WAGES, SALARIES, AND OTHER COMPENSATION of all employees	Within Delaware	Within and Without Delaware
2. LESS: WAGES, SALARIES, AND OTHER COMPENSATION of general executive officers	\$.00	\$.00
3. TOTAL - Subtract Line 2 from Line 1	\$.00	\$.00

SCHEDULE 1C

GROSS RECEIPTS SUBJECT TO APPORTIONMENT

	COLUMN A	COLUMN B
1. GROSS RECEIPTS FROM SALES OF TANGIBLE PERSONAL PROPERTY	Within Delaware	Within and Without Delaware
2. GROSS INCOME FROM OTHER SOURCES (Attach statement)	\$.00	\$.00
3. TOTAL - Add Line 1 to Line 2	\$.00	\$.00

SCHEDULE 1D

DETERMINATION OF APPORTIONMENT PERCENTAGE

1. AVERAGE VALUE OF REAL AND TANGIBLE PROPERTY within Delaware	1. \$.00	=	
2. AVERAGE VALUE OF REAL AND TANGIBLE PROPERTY within and without Delaware	2. \$.00	=	%
3. WAGES, SALARIES, AND OTHER COMPENSATION Paid to employees within Delaware	3. \$.00	=	%
4. WAGES, SALARIES, AND OTHER COMPENSATION Paid to employees within and without Delaware	4. \$.00	=	%
5. GROSS RECEIPTS AND GROSS INCOME from within Delaware	5. \$.00	=	%
6. GROSS RECEIPTS AND GROSS INCOME from within and without Delaware	6. \$.00	=	%
7. TOTAL COMBINED APPORTIONMENT PERCENTAGES (See instructions)	7. \$.00	=	%
8. APPORTIONMENT PERCENTAGE (See instructions)	8. \$.00	=	%