NAME AS SHOWN ON APPLICABLE SCHEDULE C OR SCHEDULE  $\ensuremath{\mathsf{E}}$ 

# Page 1

# FORM 800 Delaware Business Income of Non-Resident

YOUR SOCIAL SECURITY NUMBER

USINESS NAME  SOCIAL SECURITY NUMBER OR FEIN  OTE: Complete only if business has Federal Schedule C or Partnership income or loss derived from or connected with sources in Delaware and at least one other state.  SCHEDULE A - GROSS REAL AND TANGIBLE PERSONAL PROPERTY  COLUMN A Delaware Sourced Beginning of Year  End of Year  STOLAL  Total real and tangible property owned											
DTE: Complete only if business has Federal Schedule C or Partnership income or loss derived from or connected with sources Delaware and at least one other state.  CHEDULE A - GROSS REAL AND TANGIBLE PERSONAL PROPERTY  COLUMN B Delaware Sourced Beginning of Year Be											
Delaware and at least one other state.  COLUMN A Delaware Sourced  Beginning of Year  End of Yea		ER OR FEIN				SOCIAL		IESS NAME			
Delaware and at least one other state.  COLUMN A Delaware Sourced  Beginning of Year  End of Yea											
COLUMN A Delaware Sourced Beginning of Year End of Year  Beginning of Year End of Year  End of Y	nected with sources	ed from or connec	vea	deri	rloss	come or	artnership in	ule C or Pa			
Delaware Sourced  Beginning of Year   End of						PERTY	NAL PRO	E PERSC	EAL AND TANGIBL	A - GROSS REAL	CHEDULE A -
1. Total real and tangible property owned											
2. Real tangible property rented (eight times annual rent paid)	Year End of Year	Beginning of Year	-  -	End of Year		End	Beginning of Year				
rent paid)									owned	tangible property owned.	Total real and tang
4. Total Columns A and B											
SCHEDULE B - WAGES, SALARIES, AND OTHER COMPENSATION PAID OR ACCRUED TO EMPLOYEES  8. Wages, salaries and other compensation of all employees											Total
SCHEDULE B - WAGES, SALARIES, AND OTHER COMPENSATION PAID OR ACCRUED TO EMPLOYEES  5. Wages, salaries and other compensation of all employees										s A and B	Total Columns A
SCHEDULE C - GROSS RECEIPTS SUBJECT TO APPORTIONMENT  7. Gross receipts from sales of tangible personal property									, 2)	s. (Divide Line 4 by 2)	Average values. (I
SCHEDULE C - GROSS RECEIPTS SUBJECT TO APPORTIONMENT  7. Gross receipts from sales of tangible personal property	MPLOYEES	RUED TO EMPI	CF	R AC	D OF	ON PAI	<b>MPENSATI</b>	HER CON	SALARIES, AND OT	B - WAGES, SALA	CHEDULE B -
7. Gross receipts from sales of tangible personal property									ensation of all employees	es and other compensatio	Wages, salaries a
3. Gross income from other sources (see instructions)						ENT	ORTIONM	TO APP	ECEIPTS SUBJECT	C - GROSS RECEI	CHEDULE C -
SCHEDULE D - DETERMINATION OF APPORTIONMENT PERCENTAGES  10a. Enter amount from Column A, Line 5									gible personal property	s from sales of tangible pe	Gross receipts fro
SCHEDULE D - DETERMINATION OF APPORTIONMENT PERCENTAGES  10a. Enter amount from Column A, Line 5									s (see instructions)	from other sources (see	Gross income from
SCHEDULE D - DETERMINATION OF APPORTIONMENT PERCENTAGES  10a. Enter amount from Column A, Line 5										•	
10a. Enter amount from Column A, Line 5											Total
0b. Enter amount from Column B, Line 5					S	NTAGE					
11a. Enter amount from Column A, Line 6	- %										
11b. Enter amount from Column B, Line 6						, <u> </u>				ne nom ooidiin B, Eme o.	D. Litter umount n
12a. Enter amount from Column A, Line 9	%										
12b. Enter amount from Column B, Line 9						_	11		Line 6	nt from Column B, Line 6.	ib. Enter amount fi
	0/					1	12		Line 9	nt from Column A, Line 9.	2a. Enter amount fr
13. Total	/0						12		Line 9	nt from Column B, Line 9.	2b. Enter amount fr
											3. Total
4. Apportionment percentage (see specific instructions)	%								specific instructions)	nt percentage (see specif	I. Apportionment p
15. Amount from Form 200-02-NR, Page 2, Column 1, Line 6 or Line 10								r Line 10	Page 2, Column 1, Line 6 or	Form 200-02-NR, Page 2,	5. Amount from Fo

DELAWARE INSTRUCTIONS TAX YEAR FORM 800 2015

### WHO MUST COMPLETE FORM 800:

Any non-resident individual with Schedule C and/or Partnership income or loss (Form 200-02-NR, page 2, column 1, Line 6 & Line 10) who claims any amount of such income or loss is attributable in part to sources in Delaware AND in part to sources outside of Delaware.

As an alternative to Form 800, allocation of income within and out-of Delaware may be supported by a written explanation. The explanation must document the system of separate accounting for in-State versus out-of-State income or loss sufficiently to justify specific State-by-State allocation.

Note: A separate Form 800 must be completed for each business with income or loss attributable in part to sources in Delaware and in part to sources outside of Delaware.

#### SCHEDULE A - GROSS REAL AND TANGIBLE PERSONAL PROPERTY:

Note: Column A relates to property and items of income and/or loss for the business derived from sources within Delaware. Column B relates to the total of ALL sources of property and items of income and/or loss for the business.

- Line 1 Enter the original cost value of real and tangible personal property owned and used in the trade or business; for the beginning and at the end of the taxable year.
- Line 2 Enter the value of rented real and tangible property used in the trade or business. The value is computed as eight(8) times the annual rental cost of the property.
- Line 3 Add Lines 1 and 2.
- Line 4 Combine the totals on Line 3 for each column.
- Line 5 Divide the amount on Line 4 by two(2) for each column.

#### SCHEDULE B - WAGES, SALARIES AND OTHER COMPENSATION:

Line 6 - Enter in Column A, the total wages, salaries, bonuses and other compensation you paid or accrued to employees and/or officers engaged in employment within the State of Delaware. Enter in Column B the total wages, salaries, bonuses and other compensation you paid or accrued to ALL employees and/or officers regardless of place of employment.

## SCHEDULE C - GROSS RECEIPTS SUBJECT TO APPORTIONMENT:

- Line 7 Enter in Column A, the business' gross receipts from sales of tangible personal property physically delivered to the purchaser or his agent within the State of Delaware. DO NOT INCLUDE delivery tot he United States Mail or to a common or contract carrier for shipment to a place outside Delaware. Enter in Column B the business' total gross receipts from the sales of tangible personal property for the taxable year.
- Line 8 Enter in Column A, all other gross income (if any) of the business from sources derived from activities performed within the State of Delaware. Enter in Column B, all other gross income (if any) of the business regardless of source.
- Line 9 Add Lines 7 and 8.

# SCHEDULED - DETERMINATION OF APPORTIONMENT PERCENTAGES:

Note: All percentages should be computed to at least six(6) decimal places. (For example: 33.1234%)

- Line 10a Enter the amount from Column A, Line 5.
- Line 10b Enter the amount from Column B, Line 5.
- Line 10 Divide Line 10a by Line 10b and enter the result on Line 10.
- Line 11a Enter the amount from Column A, Line 6.
- Line 11b Enter the amount from Column B, Line 6.
- Line 11 Divide Line 11a by Line 11b and enter the result on Line 11.
- Line 12a Enter the amount from Column A, Line 9.
- Line 12b Enter the amount from Column B, Line 9.
- Line 12 Divide Line 12a by Line 12b and enter the result on Line 12.
- Line 13 Add Lines 10, 11 and 12.
- Line 14 If the business has a percentage for all three apportionment factors (Lines 10, 11 and 12), divide Line 13 by three(3). If the business only has two apportionment factors, divide Line 13 by two(2). If the business has only one apportionment factor, enter the amount of Line 13 on Line 14.
- Line 15 Enter the amount of total business income or loss (from Form 200-02-NR, Page 2, Column 1, Line 6 or Line 10).
- Line 16 Multiply Line 15 by Line 14. Enter here and on Form 200-02-NR, Page 2, Column 2, Line 6 or Line 10 (as applicable).