

**2019 DELAWARE
S CORPORATION RECONCILIATION
AND SHAREHOLDERS INFORMATION RETURN
FORM 1100S**

DO NOT WRITE OR STAPLE IN THIS AREA - REVENUE CODE 0093

for Fiscal year beginning 01 01 19 and ending 12 31 19

Name of Corporation
PM LOCAL CONTRACTING INC

Street Address
1410 UPSIDE RD

City State Zip Code
WILMINGTON DE 19808

Delaware Address if Different than Above

City State Zip Code

State of Incorporation Nature of Business:

EMPLOYER IDENTIFICATION NUMBER

--	--	--	--	--	--	--	--	--	--

SMALL CORPORATION

CHECK APPLICABLE BOX:

ESOP

INITIAL RETURN CHANGE OF ADDRESS

AMENDED RETURN EXTENSION ATTACHED

IF OUT OF BUSINESS, ENTER DATE HERE: MM DD YY

DATE OF INCORPORATION: MM DD YY

ATTACH COMPLETE COPY OF FEDERAL FORM 1120S

1. Total Net Income from Delaware Form 1100S, Schedule A, Column B, Line 19	1.	3246	00
2. Subtractions:			
(a) Net interest from U.S securities to the extent included in Line 1.....	2a.		00
(b) Wage deduction - Federal Jobs Credit	2b.		00
(c) Total, Add Lines 2(a) and 2(b)	2c.		00
3. Line 1 minus Line 2(c)	3.	3246	00
4. Additions:			
(a) Interest on obligations from any state except Delaware to the extent excluded from Line 1.....	4a.		00
(b) Depletion expense	4b.		00
(c) Charitable contributions included in Line 1 for which the Delaware Land & Historic Resource Conservation credit was granted	4c.		00
(d) Total, Add Lines 4(a) through 4(c)	4d.		00
5. Distributive Income, Add Lines 3 and 4(d)	5.	3246	00
6. Percentage of stock owned by non-residents	6.	0.000000	%
7. Distributive income attributable to non-resident shareholders. (Multiply Line 5 by the percentage on Line 6)	7.		00
8. Tax due on behalf of non-resident shareholders (Line 7 x 6.60%)	8.		00
9. Estimated tax paid on behalf of Non-Resident Shareholders from Delaware Form 1100P	9.		00
10. Other Payments (attach schedule)	10.		00
11. Approved Non Refundable Income Tax Credits	11.		00
12. Approved Refundable Income Tax Credits	12.		00
13. Total Payments and Credits. Add Lines 9 through 12	13.		00
14. If Line 8 is greater than Line 13, enter BALANCE DUE AND PAY IN FULL. If Line 13 is greater than Line 8, the amount on Line 13 will be the amount of estimated tax proportionally claimed by the nonresident shareholder(s) upon the filing of 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 shareholders	14.		00

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than the taxpayer, the declaration is based on all information of which the preparer has any knowledge.

Date	Signature of Officer	Title	Email Address
Date	Signature of Individual or firm preparing the return	Address	

MAKE CHECK PAYABLE AND MAIL TO: Delaware Division of Revenue,
P.O. Box 2044, Wilmington, DE 19899-2044



DF11219019999

SCHEDULE 1 - APPORTIONMENT PERCENTAGE

Schedule 1-A - Gross Real and Tangible Personal Property

Description	Within Delaware		Within and Without Delaware		
	Beginning of Year	End of Year	Beginning of Year	End of Year	
	1	00	00	00	
2	00	00	00	00	2
3	00	00	00	00	3
4	00	00	00	00	4
5	00	00	00	00	5
6		00		00	6

Schedule 1-B - Wages, Salaries, and Other Compensation Paid or Accrued to Employees

Description	Within Delaware	Within and Without Delaware	
1	00	00	1
2	00	00	2
3	00	00	3

Schedule 1-C - Gross Receipts Subject to Apportionment

1	00	00	1
2	00	00	2
3	00	00	3

Schedule 1-D - Determination of Apportionment Percentage

1	Average value of real and tangible property within Delaware	0 00	=	0.000000	%
2	Average value of real and tangible property within and without Delaware	0 00			
3	Wages, salaries and other compensation paid to employees within Delaware	0 00	=	0.000000	%
4	Wages, salaries and other compensation paid to employees within and without Delaware	0 00			
5	Gross receipts and gross income from within Delaware	0 00	=	0.000000	%
6	Gross receipts and gross income from within and without Delaware	0 00			
7	Total			0.000000	
8	Apportionment percentage (See instruction)			0.000000	%



**FORM 1100S
SCHEDULE A**

**2019
DELAWARE S CORPORATION RECONCILIATION OF
ORDINARY INCOME TO TOTAL NET INCOME**

For Fiscal year beginning MM | DD | 2019 and ending MM | DD | 2020

Name of S Corporation

EMPLOYER IDENTIFICATION NUMBER

PM LOCAL CONTRACTING

--	--	--	--	--	--	--	--	--	--

1. Ordinary income (loss) from Federal Form 1120S, Schedule K, Line 1	3246	00
2. Apportionment percentage from Delaware Form 1100S, Schedule 1-D, Line 8	100.000000	%
3. Ordinary income apportioned to Delaware. Multiply Line 1 times Line 2	3246	00

3(a). Enter in Column A the amount from Line 1.
Enter in Column B the amount from Line 3

Column A Total	Column B Within Delaware
3246 00	3246 00

3(a).

ADDITIONS:

4. Net income (loss) from rental real estate activities, Federal Form 1120S, Schedule K, Line 2	00	00	4.
5. Net income (loss) from other rental activities, Federal Form 1120S, Schedule K, Line 3c	00	00	5.
6. Interest income from Federal Form 1120S, Schedule K, Line 4	00	00	6.
7. Dividend income from Federal Form 1120S, Schedule K, Line 5a	00	00	7.
8. Royalty income from Federal Form 1120S, Schedule K, Line 6	00	00	8.
9. Net short term capital gain (loss) from Federal Form 1120S, Schedule K, Line 7	00	00	9.
10. Net long term capital gain (loss) from Federal Form 1120S, Schedule K, Line 8a	00	00	10.
11. Net gain (loss) under Section 1231 from Federal Form 1120S, Schedule K, Line 9	00	00	11.
12. Other income (loss)(Attach schedule) from Federal Form 1120S, Schedule K, Line 10	00	00	12.
13. Total. Add Lines 3(a) through 12	3246 00	3246 00	13.

SUBTRACTIONS:

14. Section 179 expense deduction from Federal Form 1120S, Schedule K, Line 11	00	00	14.
15. Charitable contributions from Federal Form 1120S, Schedule K, Line 12a	00	00	15.
16. Other deductions from Federal Form 1120S, Schedule K, Line 12d	00	00	16.
17. Depletion expense included on Federal Form 1120S, Schedule K, Line 15e	00	00	17.
18. Total. Add Lines 14 through 17	00	00	18.
19. Total Net Income (Loss). Line 13 minus Line 18	3246 00	3246 00	19.

Enter the amount from Column B on Delaware Form 1100S, Line 1



**FORM 1100S
SCHEDULE A-1**

**2019 S CORPORATION
SHAREHOLDERS INFORMATION RETURN**

SHAREHOLDER'S SHARE OF INCOME, DEDUCTIONS & CREDITS

For Fiscal year beginning MM | DD | 2019

and ending MM | DD | 2020

Shareholder's Identifying Number 222222229

Shareholder's Name
John Van

Street Address
1410 UPSIDE RD

City State Zip Code
WILMINGTON DE 19805

S Corporation's Identifying Number _____

S Corporation's Name

Street Address

City State Zip Code

Percentage of Stock Owned 100.000000 %

1. Shareholder's portion of ordinary income (loss) from Delaware Form 1100S, Schedule A, Line 3(a).

ADDITIONS:

- 2. Net income (loss) from rental real estate activities, from Delaware Form 1100S, Schedule A, Line 4 ...
- 3. Net income (loss) from other rental activities, from Delaware Form 1100S, Schedule A, Line 5
- 4. Interest income from Delaware Form 1100S, Schedule A, Line 6
- 5. Dividend income from Delaware Form 1100S, Schedule A, Line 7
- 6. Royalty income from Delaware Form 1100S, Schedule A, Line 8
- 7. Net short term capital gain (loss) from Delaware Form 1100S, Schedule A, Line 9
- 8. Net long term capital gain (loss) from Delaware Form 1100S, Schedule A, Line 10
- 9. Net gain (loss) under Section 1231 from Delaware Form 1100S, Schedule A, Line 11
- 10. Other income (loss) (Attach schedule) from Delaware Form 1100S, Schedule A, Line 12
- 11. Total. Add Lines 1 through 10

SUBTRACTIONS:

- 12. Section 179 expense deduction from Delaware Form 1100S, Schedule A, Line 14
- 13. Charitable contributions from Delaware Form 1100S, Schedule A, Line 15
- 14. Other deductions from Delaware Form 1100S, Schedule A, Line 16
- 15. Depletion expense from Delaware Form 1100S, Schedule A, Line 17
- 16. Total. Add Lines 12 through 15
- 17. Total Net Income (Loss). Line 11 minus Line 16

STATE MODIFICATIONS

SUBTRACTIONS:

- 18. Net interest from U.S. Securities from Delaware Form 1100S, Line 2(a)
- 19. Wage deduction - Federal Jobs Credit from Delaware Form 1100S, Line 2(b)

Column A Resident	Column B Non-Resident	
3246	00	1.
	00	2.
	00	3.
	00	4.
	00	5.
	00	6.
	00	7.
	00	8.
	00	9.
	00	10.
3246	00	11.
	00	12.
	00	13.
	00	14.
	00	15.
	00	16.
3246	00	17.
	00	18.
	00	19.



DF11419019999

ADDITIONS:

- 20. Interest from any state except Delaware from Delaware Form 1100S,
Line 4(a)
- 21. Depletion expense - oil and gas from Delaware Form 1100S,
Line 4(b)
- 22. Charitable contributions for which the Delaware Land & Historic Resource Conservation
credit was granted from Delaware Form 1100S, Line 4(c)

Column A Resident		Column B Non-Resident	
	00		00
	00		00
	00		00

20.
21.
22.

INCOME TAX CREDITS:

- 23. Approved Non Refundable income Tax Credits from S Corporation
 - 24. Approved Refundable income Tax Credits from S Corporation
 - 25. Estimated tax paid on behalf of the individual non-resident shareholder
- (Revised 04/2019)

	00		00
	00		00
			00

23.
24.
25.



DF11419029999

INSTRUCTIONS FOR DELAWARE SCHEDULE A-1

LINES 1-17

An S Corporation must prepare Delaware Schedule A-1, Shareholders Share of Income, Deductions & Credits for all shareholders. One copy is to be given to each shareholder and a copy must be attached to this return. Delaware Schedule A-1 is similar to Federal Schedule K-1, with the addition of several lines for state modifications and credits.

Complete Delaware Schedule A-1 by multiplying Lines 3(a) through 12, Lines 14 through 17 on Delaware Schedule A and Lines 2(a), 2(b) and 4(a) through 4(c) on Delaware Form 1100S by the percentage of stock owned by each shareholder. Enter the results on the respective lines on Delaware Schedule A-1. This is the amount of distributive income for each shareholder.

Use Column A to report resident shareholder information and Column B to report non-resident shareholder information. The amounts in Column A must be the same as reported on Federal Schedule K-1. Enter in Column B the non-resident shareholder's percentage ownership of those items of income and deduction from Delaware Form 1100S, Schedule A, Column B. Every shareholder must report each item of income or deduction on a Delaware personal income tax return. Please refer to the instructions for Federal Schedule K-1 for the appropriate line on which to enter the information and the Delaware line which corresponds to such line.

Federal Schedule K-1 cannot be used in lieu of Delaware Schedule A-1 when filing the S Corporation Reconciliation and Shareholders Information Return. Delaware Schedule A-1 must be filed for each resident and non-resident shareholder of the S Corporation.

STATE MODIFICATIONS:

LINE 18 - NET INTEREST FROM U.S. SECURITIES

Enter on Line 18 the amount of interest income from U.S. securities from Delaware Form 1100S, Line 2(a) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 33 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 22 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

LINE 19 - WAGE DEDUCTION - FEDERAL JOBS CREDIT

Enter on Line 19 the amount of wages paid from Delaware Form 1100S, Line 2(b) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 35 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 25 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

LINE 20 - INTEREST FROM ANY STATE EXCEPT DELAWARE

Enter on Line 20 the amount of interest income received from obligations issued by any state or political subdivision other than the State of Delaware or its political subdivisions from Delaware Form 1100S, Line 4(a) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 29 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 18 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

LINE 21 - DEPLETION EXPENSE - OIL & GAS

Enter on Line 21 the amount of depletion expense from Delaware Form 1100S, Line 4(b) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 30 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 19 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

LINE 22 - DELAWARE LAND & HISTORIC RESOURCE CONSERVATION CHARITABLE CONTRIBUTION

Enter on Line 22 the amount of charitable contributions for which the Delaware Land & Historic Resource Conservation credit was granted from Delaware Form 1100S, Line 4(c) multiplied by the percentage of stock owned by each shareholder. Also enter the amount on Line 46b of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 35b of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

LINE 23 - APPROVED INCOME TAX CREDITS (NON-REFUNDABLE)

Enter on Line 23 of the approved non-refundable income tax credits from Delaware Form 700, Delaware Income Tax Credit Schedule

LINE 24 - APPROVED INCOME TAX CREDITS (REFUNDABLE)

Enter on Line 24 of the approved refundable income tax credits from Delaware Form 700, Delaware Income Tax Credit Schedule.

LINE 25 - ESTIMATED TAX PAID ON BEHALF OF NON-RESIDENT SHAREHOLDERS

For each non-resident shareholder, multiply the total of Lines 9 and 10 from Delaware Form 1100S by a fraction, the numerator of which is the percentage of stock owned by each non-resident shareholder and denominator of which is the percentage of stock owned by all non-resident shareholders.

ATTACH A COPY OF THIS SCHEDULE TO YOUR DELAWARE PERSONAL INCOME TAX RETURN

**2019 DELAWARE
S CORPORATION RECONCILIATION
AND SHAREHOLDERS INFORMATION RETURN
FORM 1100S**

DO NOT WRITE OR STAPLE IN THIS AREA - REVENUE CODE 0093

for Fiscal year beginning 01 01 19 and ending 12 31 19

Name of Corporation
ARUA INSULATION INC

Street Address
1020 MCDUGAL RD

City State Zip Code
NEWARK DE 19702

Delaware Address if Different than Above

City State Zip Code

State of Incorporation Nature of Business:

EMPLOYER IDENTIFICATION NUMBER

--	--	--	--	--	--	--	--	--	--

SMALL CORPORATION

ESOP

CHECK APPLICABLE BOX:

INITIAL RETURN CHANGE OF ADDRESS

AMENDED RETURN EXTENSION ATTACHED

IF OUT OF BUSINESS, ENTER DATE HERE: MM DD YY

DATE OF INCORPORATION: MM DD YY

ATTACH COMPLETE COPY OF FEDERAL FORM 1120S

1. Total Net Income from Delaware Form 1100S, Schedule A, Column B, Line 19	1.	43689	00
2. Subtractions:			
(a) Net interest from U.S securities to the extent included in Line 1.....	2a.		00
(b) Wage deduction - Federal Jobs Credit	2b.		00
(c) Total, Add Lines 2(a) and 2(b)	2c.		00
3. Line 1 minus Line 2(c)	3.	43689	00
4. Additions:			
(a) Interest on obligations from any state except Delaware to the extent excluded from Line 1.....	4a.		00
(b) Depletion expense	4b.		00
(c) Charitable contributions included in Line 1 for which the Delaware Land & Historic Resource Conservation credit was granted	4c.		00
(d) Total, Add Lines 4(a) through 4(c)	4d.		00
5. Distributive Income, Add Lines 3 and 4(d)	5.	43689	00
6. Percentage of stock owned by non-residents	6.	0.000000	%
7. Distributive income attributable to non-resident shareholders. (Multiply Line 5 by the percentage on Line 6)	7.		00
8. Tax due on behalf of non-resident shareholders (Line 7 x 6.60%)	8.		00
9. Estimated tax paid on behalf of Non-Resident Shareholders from Delaware Form 1100P	9.		00
10. Other Payments (attach schedule)	10.		00
11. Approved Non Refundable Income Tax Credits	11.		00
12. Approved Refundable Income Tax Credits	12.	5000	00
13. Total Payments and Credits. Add Lines 9 through 12	13.	5000	00
14. If Line 8 is greater than Line 13, enter BALANCE DUE AND PAY IN FULL. If Line 13 is greater than Line 8, the amount on Line 13 will be the amount of estimated tax proportionally claimed by the nonresident shareholder(s) upon the filing of 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 shareholders	14.	0	00

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than the taxpayer, the declaration is based on all information of which the preparer has any knowledge.

Date	Signature of Officer	Title	Email Address
Date	Signature of Individual or firm preparing the return	Address	

MAKE CHECK PAYABLE AND MAIL TO: Delaware Division of Revenue,
P.O. Box 2044, Wilmington, DE 19899-2044



DF11219019999

SCHEDULE 1 - APPORTIONMENT PERCENTAGE

Schedule 1-A - Gross Real and Tangible Personal Property

Description	Within Delaware		Within and Without Delaware			
	Beginning of Year	End of Year	Beginning of Year	End of Year		
	1	Real and tangible property owned	229174 00	230767 00		229174 00
2	Real and tangible property rented (Eight times annual rental paid)	33824 00		33824 00		2
3	Total	262998 00	230767 00	262998 00	230767 00	3
4	Less: Value at original cost of real and tangible property, the income from which is separately allocated (See instructions)					4
5	Total	262998 00	23767 00	262998 00	230767 00	5
6	Average value (See instructions)		246883 00		246883 00	6

Schedule 1-B - Wages, Salaries, and Other Compensation Paid or Accrued to Employees

Description	Within Delaware	Within and Without Delaware	
1 Wages, salaries, and other compensation of all employees	443249 00	443249 00	1
2 Less: Wages, salaries, and other compensation of general executive officers			2
3 Total	443249 00	443249 00	3

Schedule 1-C - Gross Receipts Subject to Apportionment

1 Gross receipts from sales of tangible personal property	991805 00	991805 00	1
2 Gross income from other sources (Attach statement)			2
3 Total	991805 00	991805 00	3

Schedule 1-D - Determination of Apportionment Percentage

1 Average value of real and tangible property within Delaware	246883 00	=	100.000000 %
2 Average value of real and tangible property within and without Delaware	246883 00		
3 Wages, salaries and other compensation paid to employees within Delaware	443249 00	=	100.000000 %
4 Wages, salaries and other compensation paid to employees within and without Delaware	443249 00		
5 Gross receipts and gross income from within Delaware	991805 00	=	100.000000 %
6 Gross receipts and gross income from within and without Delaware	991805 00		
7 Total			100
8 Apportionment percentage (See instruction)			100.000000 %



**FORM 1100S
SCHEDULE A**

**2019
DELAWARE S CORPORATION RECONCILIATION OF
ORDINARY INCOME TO TOTAL NET INCOME**

For Fiscal year beginning MM | DD | 2019 and ending MM | DD | 2020

Name of S Corporation

ARUA INSULATION INC

EMPLOYER IDENTIFICATION NUMBER

--	--	--	--	--	--	--	--	--	--

- 1. Ordinary income (loss) from Federal Form 1120S, Schedule K, Line 1
- 2. Apportionment percentage from Delaware Form 1100S, Schedule 1-D, Line 8
- 3. Ordinary income apportioned to Delaware. Multiply Line 1 times Line 2

43944	00
100.000000	%
43944	00

- 3(a). Enter in Column A the amount from Line 1.
Enter in Column B the amount from Line 3

Column A Total	Column B Within Delaware
00	00

ADDITIONS:

- 4. Net income (loss) from rental real estate activities, Federal Form 1120S, Schedule K, Line 2
- 5. Net income (loss) from other rental activities, Federal Form 1120S, Schedule K, Line 3c
- 6. Interest income from Federal Form 1120S, Schedule K, Line 4
- 7. Dividend income from Federal Form 1120S, Schedule K, Line 5a
- 8. Royalty income from Federal Form 1120S, Schedule K, Line 6
- 9. Net short term capital gain (loss) from Federal Form 1120S, Schedule K, Line 7
- 10. Net long term capital gain (loss) from Federal Form 1120S, Schedule K, Line 8a
- 11. Net gain (loss) under Section 1231 from Federal Form 1120S, Schedule K, Line 9
- 12. Other income (loss)(Attach schedule) from Federal Form 1120S, Schedule K, Line 10
- 13. Total. Add Lines 3(a) through 12

00	00	4.
00	00	5.
00	00	6.
00	00	7.
00	00	8.
00	00	9.
00	00	10.
00	00	11.
00	00	12.
0	0	13.

SUBTRACTIONS:

- 14. Section 179 expense deduction from Federal Form 1120S, Schedule K, Line 11
- 15. Charitable contributions from Federal Form 1120S, Schedule K, Line 12a
- 16. Other deductions from Federal Form 1120S, Schedule K, Line 12d
- 17. Depletion expense included on Federal Form 1120S, Schedule K, Line 15e
- 18. Total. Add Lines 14 through 17
- 19. Total Net Income (Loss). Line 13 minus Line 18

00	00	14.
255	255	15.
00	00	16.
00	00	17.
255	255	18.
43689	43689	19.

Enter the amount from Column B on Delaware Form 1100S, Line 1



**FORM 1100S
SCHEDULE A-1**

**2019 S CORPORATION
SHAREHOLDERS INFORMATION RETURN**

SHAREHOLDER'S SHARE OF INCOME, DEDUCTIONS & CREDITS

For Fiscal year beginning MM | DD | 2019

and ending MM | DD | 2020

Shareholder's Identifying Number 222222228

Shareholder's Name
Robert Kandle

Street Address
1020 MCDOUGAL ROAD

City NEWARK State DE Zip Code 19711

S Corporation's Identifying Number _____

S Corporation's Name

Street Address

City _____ State _____ Zip Code _____

Percentage of Stock Owned 100.000000 %

1. Shareholder's portion of ordinary income (loss) from Delaware Form 1100S, Schedule A, Line 3(a).

ADDITIONS:

- 2. Net income (loss) from rental real estate activities, from Delaware Form 1100S, Schedule A, Line 4 ...
- 3. Net income (loss) from other rental activities, from Delaware Form 1100S, Schedule A, Line 5
- 4. Interest income from Delaware Form 1100S, Schedule A, Line 6
- 5. Dividend income from Delaware Form 1100S, Schedule A, Line 7
- 6. Royalty income from Delaware Form 1100S, Schedule A, Line 8
- 7. Net short term capital gain (loss) from Delaware Form 1100S, Schedule A, Line 9
- 8. Net long term capital gain (loss) from Delaware Form 1100S, Schedule A, Line 10
- 9. Net gain (loss) under Section 1231 from Delaware Form 1100S, Schedule A, Line 11
- 10. Other income (loss) (Attach schedule) from Delaware Form 1100S, Schedule A, Line 12
- 11. Total. Add Lines 1 through 10

Column A Resident	Column B Non-Resident
43944 00	00
00	00
00	00
00	00
00	00
00	00
00	00
00	00
00	00
00	00
00	00
43944 00	00

SUBTRACTIONS:

- 12. Section 179 expense deduction from Delaware Form 1100S, Schedule A, Line 14
- 13. Charitable contributions from Delaware Form 1100S, Schedule A, Line 15
- 14. Other deductions from Delaware Form 1100S, Schedule A, Line 16
- 15. Depletion expense from Delaware Form 1100S, Schedule A, Line 17
- 16. Total. Add Lines 12 through 15
- 17. Total Net Income (Loss). Line 11 minus Line 16

00	00
255 00	00
00	00
00	00
00	00
255 00	00
43689 00	00

STATE MODIFICATIONS

SUBTRACTIONS:

- 18. Net interest from U.S. Securities from Delaware Form 1100S, Line 2(a)
- 19. Wage deduction - Federal Jobs Credit from Delaware Form 1100S, Line 2(b)

00	00
00	00



DF11419019999

ADDITIONS:

- 20. Interest from any state except Delaware from Delaware Form 1100S,
Line 4(a)
- 21. Depletion expense - oil and gas from Delaware Form 1100S,
Line 4(b)
- 22. Charitable contributions for which the Delaware Land & Historic Resource Conservation
credit was granted from Delaware Form 1100S, Line 4(c)

Column A Resident		Column B Non-Resident	
	00		00
	00		00
	00		00

20.
21.
22.

INCOME TAX CREDITS:

- 23. Approved Non Refundable income Tax Credits from S Corporation
 - 24. Approved Refundable income Tax Credits from S Corporation
 - 25. Estimated tax paid on behalf of the individual non-resident shareholder
- (Revised 04/2019)

	00		00
	00		00
			00

23.
24.
25.



DF11419029999

INSTRUCTIONS FOR DELAWARE SCHEDULE A-1

LINES 1-17

An S Corporation must prepare Delaware Schedule A-1, Shareholders Share of Income, Deductions & Credits for all shareholders. One copy is to be given to each shareholder and a copy must be attached to this return. Delaware Schedule A-1 is similar to Federal Schedule K-1, with the addition of several lines for state modifications and credits.

Complete Delaware Schedule A-1 by multiplying Lines 3(a) through 12, Lines 14 through 17 on Delaware Schedule A and Lines 2(a), 2(b) and 4(a) through 4(c) on Delaware Form 1100S by the percentage of stock owned by each shareholder. Enter the results on the respective lines on Delaware Schedule A-1. This is the amount of distributive income for each shareholder.

Use Column A to report resident shareholder information and Column B to report non-resident shareholder information. The amounts in Column A must be the same as reported on Federal Schedule K-1. Enter in Column B the non-resident shareholder's percentage ownership of those items of income and deduction from Delaware Form 1100S, Schedule A, Column B. Every shareholder must report each item of income or deduction on a Delaware personal income tax return. Please refer to the instructions for Federal Schedule K-1 for the appropriate line on which to enter the information and the Delaware line which corresponds to such line.

Federal Schedule K-1 cannot be used in lieu of Delaware Schedule A-1 when filing the S Corporation Reconciliation and Shareholders Information Return. Delaware Schedule A-1 must be filed for each resident and non-resident shareholder of the S Corporation.

STATE MODIFICATIONS:

LINE 18 - NET INTEREST FROM U.S. SECURITIES

Enter on Line 18 the amount of interest income from U.S. securities from Delaware Form 1100S, Line 2(a) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 33 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 22 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

LINE 19 - WAGE DEDUCTION - FEDERAL JOBS CREDIT

Enter on Line 19 the amount of wages paid from Delaware Form 1100S, Line 2(b) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 35 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 25 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

LINE 20 - INTEREST FROM ANY STATE EXCEPT DELAWARE

Enter on Line 20 the amount of interest income received from obligations issued by any state or political subdivision other than the State of Delaware or its political subdivisions from Delaware Form 1100S, Line 4(a) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 29 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 18 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

LINE 21 - DEPLETION EXPENSE - OIL & GAS

Enter on Line 21 the amount of depletion expense from Delaware Form 1100S, Line 4(b) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 30 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 19 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

LINE 22 - DELAWARE LAND & HISTORIC RESOURCE CONSERVATION CHARITABLE CONTRIBUTION

Enter on Line 22 the amount of charitable contributions for which the Delaware Land & Historic Resource Conservation credit was granted from Delaware Form 1100S, Line 4(c) multiplied by the percentage of stock owned by each shareholder. Also enter the amount on Line 46b of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 35b of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

LINE 23 - APPROVED INCOME TAX CREDITS (NON-REFUNDABLE)

Enter on Line 23 of the approved non-refundable income tax credits from Delaware Form 700, Delaware Income Tax Credit Schedule

LINE 24 - APPROVED INCOME TAX CREDITS (REFUNDABLE)

Enter on Line 24 of the approved refundable income tax credits from Delaware Form 700, Delaware Income Tax Credit Schedule.

LINE 25 - ESTIMATED TAX PAID ON BEHALF OF NON-RESIDENT SHAREHOLDERS

For each non-resident shareholder, multiply the total of Lines 9 and 10 from Delaware Form 1100S by a fraction, the numerator of which is the percentage of stock owned by each non-resident shareholder and denominator of which is the percentage of stock owned by all non-resident shareholders.

**2019 DELAWARE
S CORPORATION RECONCILIATION
AND SHAREHOLDERS INFORMATION RETURN
FORM 1100S**

DO NOT WRITE OR STAPLE IN THIS AREA - REVENUE CODE 0093

for Fiscal year beginning 01 01 19 and ending 12 31 19

Name of Corporation
TONI RETAIL GROUP INC

Street Address
41001 DUNCAN PL

City State Zip Code
WILMINGTON DE 19807

Delaware Address if Different than Above

City State Zip Code

State of Incorporation Nature of Business:
541513

EMPLOYER IDENTIFICATION NUMBER

_____|_____|_____|_____|_____|_____|_____|_____|

SMALL CORPORATION

CHECK APPLICABLE BOX:

ESOP

INITIAL RETURN CHANGE OF ADDRESS

AMENDED RETURN EXTENSION ATTACHED

IF OUT OF BUSINESS, ENTER DATE HERE: MM DD YY

DATE OF INCORPORATION: 05 01 04

ATTACH COMPLETE COPY OF FEDERAL FORM 1120S

1. Total Net Income from Delaware Form 1100S, Schedule A, Column B, Line 19	1.	1985	00
2. Subtractions:			
(a) Net interest from U.S securities to the extent included in Line 1.....	2a.		00
(b) Wage deduction - Federal Jobs Credit	2b.		00
(c) Total, Add Lines 2(a) and 2(b)	2c.		00
3. Line 1 minus Line 2(c)	3.	1985	00
4. Additions:			
(a) Interest on obligations from any state except Delaware to the extent excluded from Line 1.....	4a.		00
(b) Depletion expense	4b.		00
(c) Charitable contributions included in Line 1 for which the Delaware Land & Historic Resource Conservation credit was granted	4c.		00
(d) Total, Add Lines 4(a) through 4(c)	4d.		00
5. Distributive Income, Add Lines 3 and 4(d)	5.	1985	00
6. Percentage of stock owned by non-residents	6.	100.000000	%
7. Distributive income attributable to non-resident shareholders. (Multiply Line 5 by the percentage on Line 6)	7.	1985	00
8. Tax due on behalf of non-resident shareholders (Line 7 x 6.60%)	8.	131	00
9. Estimated tax paid on behalf of Non-Resident Shareholders from Delaware Form 1100P	9.	20	00
10. Other Payments (attach schedule)	10.		00
11. Approved Non Refundable Income Tax Credits	11.		00
12. Approved Refundable Income Tax Credits	12.		00
13. Total Payments and Credits. Add Lines 9 through 12	13.	20	00
14. If Line 8 is greater than Line 13, enter BALANCE DUE AND PAY IN FULL. If Line 13 is greater than Line 8, the amount on Line 13 will be the amount of estimated tax proportionally claimed by the nonresident shareholder(s) upon the filing of 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 shareholders	14.	0	00

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than the taxpayer, the declaration is based on all information of which the preparer has any knowledge.

Date	Signature of Officer	Title	Email Address
Date	Signature of Individual or firm preparing the return	Address	

MAKE CHECK PAYABLE AND MAIL TO: Delaware Division of Revenue,
P.O. Box 2044, Wilmington, DE 19899-2044



DF11219019999

SCHEDULE 1 - APPORTIONMENT PERCENTAGE

Schedule 1-A - Gross Real and Tangible Personal Property

Description	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	1
2	Real and tangible property rented (Eight times annual rental paid)	00	00	500000	00	500000	00	2
3	Total	00	00	500000	00	500000	00	3
4	Less: Value at original cost of real and tangible property, the income from which is separately allocated (See instructions)	00	00		00		00	4
5	Total	00	00	500000	00	500000	00	5
6	Average value (See instructions)		00			500000	00	6

Schedule 1-B - Wages, Salaries, and Other Compensation Paid or Accrued to Employees

Description	Within Delaware	Within and Without Delaware	
1 Wages, salaries, and other compensation of all employees	00	1120570	00 1
2 Less: Wages, salaries, and other compensation of general executive officers	00	663640	00 2
3 Total	00	1784210	00 3

Schedule 1-C - Gross Receipts Subject to Apportionment

1 Gross receipts from sales of tangible personal property	00	00	1	
2 Gross income from other sources (Attach statement)	23289	00	8896920	00 2
3 Total	23289	00	8896920	00 3

Schedule 1-D - Determination of Apportionment Percentage

1 Average value of real and tangible property within Delaware	0	00	=	0.000000	%
2 Average value of real and tangible property within and without Delaware	500000	00			
3 Wages, salaries and other compensation paid to employees within Delaware	0	00	=	0.000000	%
4 Wages, salaries and other compensation paid to employees within and without Delaware	1784210	00			
5 Gross receipts and gross income from within Delaware	23289	00	=	0.261764	%
6 Gross receipts and gross income from within and without Delaware	8896920	00			
7 Total				0.261764	
8 Apportionment percentage (See instruction)				0.008725	%



**FORM 1100S
SCHEDULE A**

**2019
DELAWARE S CORPORATION RECONCILIATION OF
ORDINARY INCOME TO TOTAL NET INCOME**

For Fiscal year beginning MM | DD | 2019 and ending MM | DD | 2020

Name of S Corporation

TONI RETAIL GROUP INC

EMPLOYER IDENTIFICATION NUMBER

--	--	--	--	--	--	--	--	--	--

1. Ordinary income (loss) from Federal Form 1120S, Schedule K, Line 1	318132	00
2. Apportionment percentage from Delaware Form 1100S, Schedule 1-D, Line 8	0.087254	%
3. Ordinary income apportioned to Delaware. Multiply Line 1 times Line 2	278	00

3(a). Enter in Column A the amount from Line 1.
Enter in Column B the amount from Line 3

Column A Total	Column B Within Delaware	
318132	278	3(a).

ADDITIONS:

4. Net income (loss) from rental real estate activities, Federal Form 1120S, Schedule K, Line 2		00	4.
5. Net income (loss) from other rental activities, Federal Form 1120S, Schedule K, Line 3c		00	5.
6. Interest income from Federal Form 1120S, Schedule K, Line 4	1100	1100	6.
7. Dividend income from Federal Form 1120S, Schedule K, Line 5a		00	7.
8. Royalty income from Federal Form 1120S, Schedule K, Line 6		00	8.
9. Net short term capital gain (loss) from Federal Form 1120S, Schedule K, Line 7		00	9.
10. Net long term capital gain (loss) from Federal Form 1120S, Schedule K, Line 8a		00	10.
11. Net gain (loss) under Section 1231 from Federal Form 1120S, Schedule K, Line 9		00	11.
12. Other income (loss)(Attach schedule) from Federal Form 1120S, Schedule K, Line 10		00	12.
13. Total. Add Lines 3(a) through 12	319232	1378	13.

SUBTRACTIONS:

14. Section 179 expense deduction from Federal Form 1120S, Schedule K, Line 11		00	14.
15. Charitable contributions from Federal Form 1120S, Schedule K, Line 12a	715	715	15.
16. Other deductions from Federal Form 1120S, Schedule K, Line 12d		00	16.
17. Depletion expense included on Federal Form 1120S, Schedule K, Line 15e		00	17.
18. Total. Add Lines 14 through 17	715	715	18.
19. Total Net Income (Loss). Line 13 minus Line 18	318517	663	19.

Enter the amount from Column B on Delaware Form 1100S, Line 1



**FORM 1100S
SCHEDULE A-1**

**2019 S CORPORATION
SHAREHOLDERS INFORMATION RETURN**

SHAREHOLDER'S SHARE OF INCOME, DEDUCTIONS & CREDITS

For Fiscal year beginning MM | DD | 2019

and ending MM | DD | 2020

Shareholder's Identifying Number 22222227

Shareholder's Name
Robert Kandle

Street Address
1020 MCDOUGAL ROAD

City State Zip Code
NEWARK DE 19711

S Corporation's Identifying Number _____

S Corporation's Name

Street Address

City State Zip Code

Percentage of Stock Owned 100.000000 %

1. Shareholder's portion of ordinary income (loss) from Delaware Form 1100S, Schedule A, Line 3(a).

ADDITIONS:

- 2. Net income (loss) from rental real estate activities, from Delaware Form 1100S, Schedule A, Line 4 ...
- 3. Net income (loss) from other rental activities, from Delaware Form 1100S, Schedule A, Line 5
- 4. Interest income from Delaware Form 1100S, Schedule A, Line 6
- 5. Dividend income from Delaware Form 1100S, Schedule A, Line 7
- 6. Royalty income from Delaware Form 1100S, Schedule A, Line 8
- 7. Net short term capital gain (loss) from Delaware Form 1100S, Schedule A, Line 9
- 8. Net long term capital gain (loss) from Delaware Form 1100S, Schedule A, Line 10
- 9. Net gain (loss) under Section 1231 from Delaware Form 1100S, Schedule A, Line 11
- 10. Other income (loss) (Attach schedule) from Delaware Form 1100S, Schedule A, Line 12
- 11. Total. Add Lines 1 through 10

Column A Resident	Column B Non-Resident
00	278 00
00	00
00	00
00	1100 00
00	00
00	00
00	00
00	00
00	00
00	00
00	00
00	1378 00

SUBTRACTIONS:

- 12. Section 179 expense deduction from Delaware Form 1100S, Schedule A, Line 14
- 13. Charitable contributions from Delaware Form 1100S, Schedule A, Line 15
- 14. Other deductions from Delaware Form 1100S, Schedule A, Line 16
- 15. Depletion expense from Delaware Form 1100S, Schedule A, Line 17
- 16. Total. Add Lines 12 through 15
- 17. Total Net Income (Loss). Line 11 minus Line 16

00	00
00	715 00
00	00
00	00
00	00
00	715 00
00	663 00

STATE MODIFICATIONS

SUBTRACTIONS:

- 18. Net interest from U.S. Securities from Delaware Form 1100S, Line 2(a)
- 19. Wage deduction - Federal Jobs Credit from Delaware Form 1100S, Line 2(b)

00	00
00	00



DF11419019999

ADDITIONS:

- 20. Interest from any state except Delaware from Delaware Form 1100S,
Line 4(a)
- 21. Depletion expense - oil and gas from Delaware Form 1100S,
Line 4(b)
- 22. Charitable contributions for which the Delaware Land & Historic Resource Conservation
credit was granted from Delaware Form 1100S, Line 4(c)

Column A Resident		Column B Non-Resident	
	00		00
	00		00
	00		00

20.
21.
22.

INCOME TAX CREDITS:

- 23. Approved Non Refundable income Tax Credits from S Corporation
 - 24. Approved Refundable income Tax Credits from S Corporation
 - 25. Estimated tax paid on behalf of the individual non-resident shareholder
- (Revised 04/2019)

	00		00
	00		00
			00

23.
24.
25.



DF11419029999

INSTRUCTIONS FOR DELAWARE SCHEDULE A-1

LINES 1-17

An S Corporation must prepare Delaware Schedule A-1, Shareholders Share of Income, Deductions & Credits for all shareholders. One copy is to be given to each shareholder and a copy must be attached to this return. Delaware Schedule A-1 is similar to Federal Schedule K-1, with the addition of several lines for state modifications and credits.

Complete Delaware Schedule A-1 by multiplying Lines 3(a) through 12, Lines 14 through 17 on Delaware Schedule A and Lines 2(a), 2(b) and 4(a) through 4(c) on Delaware Form 1100S by the percentage of stock owned by each shareholder. Enter the results on the respective lines on Delaware Schedule A-1. This is the amount of distributive income for each shareholder.

Use Column A to report resident shareholder information and Column B to report non-resident shareholder information. The amounts in Column A must be the same as reported on Federal Schedule K-1. Enter in Column B the non-resident shareholder's percentage ownership of those items of income and deduction from Delaware Form 1100S, Schedule A, Column B. Every shareholder must report each item of income or deduction on a Delaware personal income tax return. Please refer to the instructions for Federal Schedule K-1 for the appropriate line on which to enter the information and the Delaware line which corresponds to such line.

Federal Schedule K-1 cannot be used in lieu of Delaware Schedule A-1 when filing the S Corporation Reconciliation and Shareholders Information Return. Delaware Schedule A-1 must be filed for each resident and non-resident shareholder of the S Corporation.

STATE MODIFICATIONS:

LINE 18 - NET INTEREST FROM U.S. SECURITIES

Enter on Line 18 the amount of interest income from U.S. securities from Delaware Form 1100S, Line 2(a) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 33 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 22 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

LINE 19 - WAGE DEDUCTION - FEDERAL JOBS CREDIT

Enter on Line 19 the amount of wages paid from Delaware Form 1100S, Line 2(b) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 35 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 25 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

LINE 20 - INTEREST FROM ANY STATE EXCEPT DELAWARE

Enter on Line 20 the amount of interest income received from obligations issued by any state or political subdivision other than the State of Delaware or its political subdivisions from Delaware Form 1100S, Line 4(a) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 29 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 18 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

LINE 21 - DEPLETION EXPENSE - OIL & GAS

Enter on Line 21 the amount of depletion expense from Delaware Form 1100S, Line 4(b) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 30 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 19 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

LINE 22 - DELAWARE LAND & HISTORIC RESOURCE CONSERVATION CHARITABLE CONTRIBUTION

Enter on Line 22 the amount of charitable contributions for which the Delaware Land & Historic Resource Conservation credit was granted from Delaware Form 1100S, Line 4(c) multiplied by the percentage of stock owned by each shareholder. Also enter the amount on Line 46b of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 35b of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

LINE 23 - APPROVED INCOME TAX CREDITS (NON-REFUNDABLE)

Enter on Line 23 of the approved non-refundable income tax credits from Delaware Form 700, Delaware Income Tax Credit Schedule

LINE 24 - APPROVED INCOME TAX CREDITS (REFUNDABLE)

Enter on Line 24 of the approved refundable income tax credits from Delaware Form 700, Delaware Income Tax Credit Schedule.

LINE 25 - ESTIMATED TAX PAID ON BEHALF OF NON-RESIDENT SHAREHOLDERS

For each non-resident shareholder, multiply the total of Lines 9 and 10 from Delaware Form 1100S by a fraction, the numerator of which is the percentage of stock owned by each non-resident shareholder and denominator of which is the percentage of stock owned by all non-resident shareholders.

ATTACH A COPY OF THIS SCHEDULE TO YOUR DELAWARE PERSONAL INCOME TAX RETURN

**2019 DELAWARE
S CORPORATION RECONCILIATION
AND SHAREHOLDERS INFORMATION RETURN
FORM 1100S**

DO NOT WRITE OR STAPLE IN THIS AREA - REVENUE CODE 0093

for Fiscal year beginning 01 01 19 and ending 12 31 19

Name of Corporation
JIMCO PACIFIC INC

Street Address
22 CONSHOHOCKEN CROSS RD

City State Zip Code
CRANSTON RI 02920

Delaware Address if Different than Above

City State Zip Code

State of Incorporation Nature of Business:
RI 722511

EMPLOYER IDENTIFICATION NUMBER

--	--	--	--	--	--	--	--	--	--

SMALL CORPORATION

CHECK APPLICABLE BOX:

ESOP

INITIAL RETURN CHANGE OF ADDRESS

AMENDED RETURN EXTENSION ATTACHED

IF OUT OF BUSINESS, ENTER DATE HERE: MM DD YY

DATE OF INCORPORATION: 01 29 79

ATTACH COMPLETE COPY OF FEDERAL FORM 1120S

1. Total Net Income from Delaware Form 1100S, Schedule A, Column B, Line 19	1.	10250	00
2. Subtractions:			
(a) Net interest from U.S securities to the extent included in Line 1.....	2a.		00
(b) Wage deduction - Federal Jobs Credit	2b.	1044	00
(c) Total, Add Lines 2(a) and 2(b)	2c.	1044	00
3. Line 1 minus Line 2(c)	3.	9206	00
4. Additions:			
(a) Interest on obligations from any state except Delaware to the extent excluded from Line 1.....	4a.		00
(b) Depletion expense	4b.		00
(c) Charitable contributions included in Line 1 for which the Delaware Land & Historic Resource Conservation credit was granted	4c.		00
(d) Total, Add Lines 4(a) through 4(c)	4d.		00
5. Distributive Income, Add Lines 3 and 4(d)	5.	9206	00
6. Percentage of stock owned by non-residents	6.	100.000000	%
7. Distributive income attributable to non-resident shareholders. (Multiply Line 5 by the percentage on Line 6)	7.	9206	00
8. Tax due on behalf of non-resident shareholders (Line 7 x 6.60%)	8.	608	00
9. Estimated tax paid on behalf of Non-Resident Shareholders from Delaware Form 1100P	9.		00
10. Other Payments (attach schedule)	10.		00
11. Approved Non Refundable Income Tax Credits	11.	1730	00
12. Approved Refundable Income Tax Credits	12.		00
13. Total Payments and Credits. Add Lines 9 through 12	13.	1730	00
14. If Line 8 is greater than Line 13, enter BALANCE DUE AND PAY IN FULL. If Line 13 is greater than Line 8, the amount on Line 13 will be the amount of estimated tax proportionally claimed by the nonresident shareholder(s) upon the filing of 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 shareholders	14.	0	00

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than the taxpayer, the declaration is based on all information of which the preparer has any knowledge.

Date	Signature of Officer	Title	Email Address
Date	Signature of Individual or firm preparing the return	Address	

MAKE CHECK PAYABLE AND MAIL TO: Delaware Division of Revenue,
P.O. Box 2044, Wilmington, DE 19899-2044



DF11219019999

SCHEDULE 1 - APPORTIONMENT PERCENTAGE

Schedule 1-A - Gross Real and Tangible Personal Property						
Description	Within Delaware		Within and Without Delaware			
	Beginning of Year	End of Year	Beginning of Year	End of Year		
1 Real and tangible property owned	611278	0	38924687	39264605		1
2 Real and tangible property rented (Eight times annual rental paid)	429600	429600	26572544	26572544		2
3 Total	1040875	429600	65497231	65837149		3
4 Less: Value at original cost of real and tangible property, the income from which is separately allocated (See instructions)						4
5 Total	1040875	429600	65497231	65837149		5
6 Average value (See instructions)		735238		65667190		6

Schedule 1-B - Wages, Salaries, and Other Compensation Paid or Accrued to Employees

Description	Within Delaware	Within and Without Delaware	
1 Wages, salaries, and other compensation of all employees	56979	19237104	1
2 Less: Wages, salaries, and other compensation of general executive officers			2
3 Total	56979	19237104	3

Schedule 1-C - Gross Receipts Subject to Apportionment

1 Gross receipts from sales of tangible personal property	167078	66674506	1
2 Gross income from other sources (Attach statement)	67038	2237423	2
3 Total	234116	68911929	3

Schedule 1-D - Determination of Apportionment Percentage

1 Average value of real and tangible property within Delaware	735238	=	1.119642 %
2 Average value of real and tangible property within and without Delaware	65667190		
3 Wages, salaries and other compensation paid to employees within Delaware	56979	=	0.296193 %
4 Wages, salaries and other compensation paid to employees within and without Delaware	19237104		
5 Gross receipts and gross income from within Delaware	234116	=	0.339732 %
6 Gross receipts and gross income from within and without Delaware	68911929		
7 Total			1.755567
8 Apportionment percentage (See instruction)			0.585189 %



**FORM 1100S
SCHEDULE A**

**2019
DELAWARE S CORPORATION RECONCILIATION OF
ORDINARY INCOME TO TOTAL NET INCOME**

For Fiscal year beginning MM | DD | 2019 and ending MM | DD | 2020

Name of S Corporation

JIMCO PACIFIC INC

EMPLOYER IDENTIFICATION NUMBER

--	--	--	--	--	--	--	--	--	--

- 1. Ordinary income (loss) from Federal Form 1120S, Schedule K, Line 1
- 2. Apportionment percentage from Delaware Form 1100S, Schedule 1-D, Line 8
- 3. Ordinary income apportioned to Delaware. Multiply Line 1 times Line 2

1815857	00
0.585189	%
10626	00

- 3(a). Enter in Column A the amount from Line 1.
Enter in Column B the amount from Line 3

Column A Total	Column B Within Delaware	3(a).
1815857	10626	

ADDITIONS:

- 4. Net income (loss) from rental real estate activities, Federal Form 1120S, Schedule K, Line 2
- 5. Net income (loss) from other rental activities, Federal Form 1120S, Schedule K, Line 3c
- 6. Interest income from Federal Form 1120S, Schedule K, Line 4
- 7. Dividend income from Federal Form 1120S, Schedule K, Line 5a
- 8. Royalty income from Federal Form 1120S, Schedule K, Line 6
- 9. Net short term capital gain (loss) from Federal Form 1120S, Schedule K, Line 7
- 10. Net long term capital gain (loss) from Federal Form 1120S, Schedule K, Line 8a
- 11. Net gain (loss) under Section 1231 from Federal Form 1120S, Schedule K, Line 9
- 12. Other income (loss)(Attach schedule) from Federal Form 1120S, Schedule K, Line 10
- 13. Total. Add Lines 3(a) through 12

108001	00	00	4.
	00	00	5.
509840	00	00	6.
	00	00	7.
	00	00	8.
-18663	00	-109	9.
-45663	00	-267	10.
-138203	00	00	11.
	00	00	12.
2231169	00	10250	13.

SUBTRACTIONS:

- 14. Section 179 expense deduction from Federal Form 1120S, Schedule K, Line 11
- 15. Charitable contributions from Federal Form 1120S, Schedule K, Line 12a
- 16. Other deductions from Federal Form 1120S, Schedule K, Line 12d
- 17. Depletion expense included on Federal Form 1120S, Schedule K, Line 15e
- 18. Total. Add Lines 14 through 17
- 19. Total Net Income (Loss). Line 13 minus Line 18

	00	00	14.
50	00	00	15.
	00	00	16.
	00	00	17.
50	00	00	18.
2231119	00	10250	19.

Enter the amount from Column B on Delaware Form 1100S, Line 1



**FORM 1100S
SCHEDULE A-1**

**2019 S CORPORATION
SHAREHOLDERS INFORMATION RETURN**

SHAREHOLDER'S SHARE OF INCOME, DEDUCTIONS & CREDITS

For Fiscal year beginning MM | DD | 2019

and ending MM | DD | 2020

Shareholder's Identifying Number 222222226

Shareholder's Name
TINA BARNES

Street Address

City State Zip Code

S Corporation's Identifying Number

S Corporation's Name

Street Address

City State Zip Code

Percentage of Stock Owned 100.000000 %

1. Shareholder's portion of ordinary income (loss) from Delaware Form 1100S, Schedule A, Line 3(a).

ADDITIONS:

- 2. Net income (loss) from rental real estate activities, from Delaware Form 1100S, Schedule A, Line 4 ...
- 3. Net income (loss) from other rental activities, from Delaware Form 1100S, Schedule A, Line 5
- 4. Interest income from Delaware Form 1100S, Schedule A, Line 6
- 5. Dividend income from Delaware Form 1100S, Schedule A, Line 7
- 6. Royalty income from Delaware Form 1100S, Schedule A, Line 8
- 7. Net short term capital gain (loss) from Delaware Form 1100S, Schedule A, Line 9
- 8. Net long term capital gain (loss) from Delaware Form 1100S, Schedule A, Line 10
- 9. Net gain (loss) under Section 1231 from Delaware Form 1100S, Schedule A, Line 11
- 10. Other income (loss) (Attach schedule) from Delaware Form 1100S, Schedule A, Line 12
- 11. Total. Add Lines 1 through 10

	Column A Resident	Column B Non-Resident	
1.	00	10626 00	1.
2.	00	00	2.
3.	00	00	3.
4.	00	00	4.
5.	00	00	5.
6.	00	00	6.
7.	00	-107 00	7.
8.	00	-267 00	8.
9.	00	00	9.
10.	00	00	10.
11.	00	10250 00	11.

SUBTRACTIONS:

- 12. Section 179 expense deduction from Delaware Form 1100S, Schedule A, Line 14
- 13. Charitable contributions from Delaware Form 1100S, Schedule A, Line 15
- 14. Other deductions from Delaware Form 1100S, Schedule A, Line 16
- 15. Depletion expense from Delaware Form 1100S, Schedule A, Line 17
- 16. Total. Add Lines 12 through 15
- 17. Total Net Income (Loss). Line 11 minus Line 16

12.	00	00	12.
13.	00	00	13.
14.	00	00	14.
15.	00	00	15.
16.	00	00	16.
17.	00	00	17.

STATE MODIFICATIONS

SUBTRACTIONS:

- 18. Net interest from U.S. Securities from Delaware Form 1100S, Line 2(a)
- 19. Wage deduction - Federal Jobs Credit from Delaware Form 1100S, Line 2(b)

18.	00	00	18.
19.	00	261 00	19.



DF11419019999

ADDITIONS:

- 20. Interest from any state except Delaware from Delaware Form 1100S,
Line 4(a)
- 21. Depletion expense - oil and gas from Delaware Form 1100S,
Line 4(b)
- 22. Charitable contributions for which the Delaware Land & Historic Resource Conservation
credit was granted from Delaware Form 1100S, Line 4(c)

Column A Resident		Column B Non-Resident	
	00		00
	00		00
	00		00

20.
21.
22.

INCOME TAX CREDITS:

- 23. Approved Non Refundable income Tax Credits from S Corporation
 - 24. Approved Refundable income Tax Credits from S Corporation
 - 25. Estimated tax paid on behalf of the individual non-resident shareholder
- (Revised 04/2019)

	00	1730	00
	00		00
			00

23.
24.
25.



DF11419029999

INSTRUCTIONS FOR DELAWARE SCHEDULE A-1

LINES 1-17

An S Corporation must prepare Delaware Schedule A-1, Shareholders Share of Income, Deductions & Credits for all shareholders. One copy is to be given to each shareholder and a copy must be attached to this return. Delaware Schedule A-1 is similar to Federal Schedule K-1, with the addition of several lines for state modifications and credits.

Complete Delaware Schedule A-1 by multiplying Lines 3(a) through 12, Lines 14 through 17 on Delaware Schedule A and Lines 2(a), 2(b) and 4(a) through 4(c) on Delaware Form 1100S by the percentage of stock owned by each shareholder. Enter the results on the respective lines on Delaware Schedule A-1. This is the amount of distributive income for each shareholder.

Use Column A to report resident shareholder information and Column B to report non-resident shareholder information. The amounts in Column A must be the same as reported on Federal Schedule K-1. Enter in Column B the non-resident shareholder's percentage ownership of those items of income and deduction from Delaware Form 1100S, Schedule A, Column B. Every shareholder must report each item of income or deduction on a Delaware personal income tax return. Please refer to the instructions for Federal Schedule K-1 for the appropriate line on which to enter the information and the Delaware line which corresponds to such line.

Federal Schedule K-1 cannot be used in lieu of Delaware Schedule A-1 when filing the S Corporation Reconciliation and Shareholders Information Return. Delaware Schedule A-1 must be filed for each resident and non-resident shareholder of the S Corporation.

STATE MODIFICATIONS:

LINE 18 - NET INTEREST FROM U.S. SECURITIES

Enter on Line 18 the amount of interest income from U.S. securities from Delaware Form 1100S, Line 2(a) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 33 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 22 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

LINE 19 - WAGE DEDUCTION - FEDERAL JOBS CREDIT

Enter on Line 19 the amount of wages paid from Delaware Form 1100S, Line 2(b) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 35 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 25 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

LINE 20 - INTEREST FROM ANY STATE EXCEPT DELAWARE

Enter on Line 20 the amount of interest income received from obligations issued by any state or political subdivision other than the State of Delaware or its political subdivisions from Delaware Form 1100S, Line 4(a) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 29 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 18 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

LINE 21 - DEPLETION EXPENSE - OIL & GAS

Enter on Line 21 the amount of depletion expense from Delaware Form 1100S, Line 4(b) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 30 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 19 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

LINE 22 - DELAWARE LAND & HISTORIC RESOURCE CONSERVATION CHARITABLE CONTRIBUTION

Enter on Line 22 the amount of charitable contributions for which the Delaware Land & Historic Resource Conservation credit was granted from Delaware Form 1100S, Line 4(c) multiplied by the percentage of stock owned by each shareholder. Also enter the amount on Line 46b of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 35b of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

LINE 23 - APPROVED INCOME TAX CREDITS (NON-REFUNDABLE)

Enter on Line 23 of the approved non-refundable income tax credits from Delaware Form 700, Delaware Income Tax Credit Schedule

LINE 24 - APPROVED INCOME TAX CREDITS (REFUNDABLE)

Enter on Line 24 of the approved refundable income tax credits from Delaware Form 700, Delaware Income Tax Credit Schedule.

LINE 25 - ESTIMATED TAX PAID ON BEHALF OF NON-RESIDENT SHAREHOLDERS

For each non-resident shareholder, multiply the total of Lines 9 and 10 from Delaware Form 1100S by a fraction, the numerator of which is the percentage of stock owned by each non-resident shareholder and denominator of which is the percentage of stock owned by all non-resident shareholders.

ATTACH A COPY OF THIS SCHEDULE TO YOUR DELAWARE PERSONAL INCOME TAX RETURN

**2019 DELAWARE
S CORPORATION RECONCILIATION
AND SHAREHOLDERS INFORMATION RETURN
FORM 1100S**

DO NOT WRITE OR STAPLE IN THIS AREA - REVENUE CODE 0093

for Fiscal year beginning 01 01 19 and ending 12 31 19

Name of Corporation
CLEANER CLEANER CLEANING CO INC

Street Address
1209 DURYEY ST

City State Zip Code
NEW HOPE NY 11747

Delaware Address if Different than Above

City State Zip Code

State of Incorporation Nature of Business:
812320

EMPLOYER IDENTIFICATION NUMBER

--	--	--	--	--	--	--	--	--	--

SMALL CORPORATION

CHECK APPLICABLE BOX:

ESOP

INITIAL RETURN CHANGE OF ADDRESS

AMENDED RETURN EXTENSION ATTACHED

IF OUT OF BUSINESS, ENTER DATE HERE: MM DD YY

DATE OF INCORPORATION: 12 01 97

ATTACH COMPLETE COPY OF FEDERAL FORM 1120S

1. Total Net Income from Delaware Form 1100S, Schedule A, Column B, Line 19	1.	11161	00
2. Subtractions:			
(a) Net interest from U.S securities to the extent included in Line 1.....	2a.		00
(b) Wage deduction - Federal Jobs Credit	2b.		00
(c) Total, Add Lines 2(a) and 2(b)	2c.		00
3. Line 1 minus Line 2(c)	3.	11161	00
4. Additions:			
(a) Interest on obligations from any state except Delaware to the extent excluded from Line 1.....	4a.		00
(b) Depletion expense	4b.		00
(c) Charitable contributions included in Line 1 for which the Delaware Land & Historic Resource Conservation credit was granted	4c.		00
(d) Total, Add Lines 4(a) through 4(c)	4d.		00
5. Distributive Income, Add Lines 3 and 4(d)	5.	11161	00
6. Percentage of stock owned by non-residents	6.	100.000000	%
7. Distributive income attributable to non-resident shareholders. (Multiply Line 5 by the percentage on Line 6)	7.	11161	00
8. Tax due on behalf of non-resident shareholders (Line 7 x 6.60%)	8.	737	00
9. Estimated tax paid on behalf of Non-Resident Shareholders from Delaware Form 1100P	9.		00
10. Other Payments (attach schedule)	10.		00
11. Approved Non Refundable Income Tax Credits	11.	1730	00
12. Approved Refundable Income Tax Credits	12.		00
13. Total Payments and Credits. Add Lines 9 through 12	13.	120	00
14. If Line 8 is greater than Line 13, enter BALANCE DUE AND PAY IN FULL. If Line 13 is greater than Line 8, the amount on Line 13 will be the amount of estimated tax proportionally claimed by the nonresident shareholder(s) upon the filing of 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 shareholders	14.	617	00

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than the taxpayer, the declaration is based on all information of which the preparer has any knowledge.

Date	Signature of Officer	Title	Email Address
Date	Signature of Individual or firm preparing the return	Address	

MAKE CHECK PAYABLE AND MAIL TO: Delaware Division of Revenue,
P.O. Box 2044, Wilmington, DE 19899-2044



DF11219019999

SCHEDULE 1 - APPORTIONMENT PERCENTAGE

Schedule 1-A - Gross Real and Tangible Personal Property									
Description	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	472306	00	427514	00	
2	Real and tangible property rented (Eight times annual rental paid)	00	00	51179582	00	5117952	00	2	
3	Total	00	00	5590258	00	5545466	00	3	
4	Less: Value at original cost of real and tangible property, the income from which is separately allocated (See instructions)	00	00		00		00	4	
5	Total	00	00	5590258	00	5545466	00	5	
6	Average value (See instructions)		00			5567862	00	6	

Schedule 1-B - Wages, Salaries, and Other Compensation Paid or Accrued to Employees

Description	Within Delaware	Within and Without Delaware	
1 Wages, salaries, and other compensation of all employees	00	8408475	00 1
2 Less: Wages, salaries, and other compensation of general executive officers	00	1190757	00 2
3 Total	00	7217718	00 3

Schedule 1-C - Gross Receipts Subject to Apportionment

1 Gross receipts from sales of tangible personal property	178722	00	67131185	00	1
2 Gross income from other sources (Attach statement)		00	17719649	00	2
3 Total	178722	00	84850834	00	3

Schedule 1-D - Determination of Apportionment Percentage

1 Average value of real and tangible property within Delaware		00	=	0.000000	%
2 Average value of real and tangible property within and without Delaware	5567862	00			
3 Wages, salaries and other compensation paid to employees within Delaware		00	=	0.000000	%
4 Wages, salaries and other compensation paid to employees within and without Delaware	7217718	00			
5 Gross receipts and gross income from within Delaware	178722	00	=	0.210630	%
6 Gross receipts and gross income from within and without Delaware	84850834	00			
7 Total021630	
8 Apportionment percentage (See instruction)				0.070210	%



**FORM 1100S
SCHEDULE A**

**2019
DELAWARE S CORPORATION RECONCILIATION OF
ORDINARY INCOME TO TOTAL NET INCOME**

For Fiscal year beginning MM | DD | 2019 and ending MM | DD | 2020

Name of S Corporation

CLEANER CLEANER CLEANING CO INC

EMPLOYER IDENTIFICATION NUMBER

--	--	--	--	--	--	--	--	--	--

- 1. Ordinary income (loss) from Federal Form 1120S, Schedule K, Line 1
- 2. Apportionment percentage from Delaware Form 1100S, Schedule 1-D, Line 8
- 3. Ordinary income apportioned to Delaware. Multiply Line 1 times Line 2

-1070563	00
0.070210	%
-752	00

- 3(a). Enter in Column A the amount from Line 1.
Enter in Column B the amount from Line 3

Column A Total	Column B Within Delaware
-1070563	-752

ADDITIONS:

- 4. Net income (loss) from rental real estate activities, Federal Form 1120S, Schedule K, Line 2
- 5. Net income (loss) from other rental activities, Federal Form 1120S, Schedule K, Line 3c
- 6. Interest income from Federal Form 1120S, Schedule K, Line 4
- 7. Dividend income from Federal Form 1120S, Schedule K, Line 5a
- 8. Royalty income from Federal Form 1120S, Schedule K, Line 6
- 9. Net short term capital gain (loss) from Federal Form 1120S, Schedule K, Line 7
- 10. Net long term capital gain (loss) from Federal Form 1120S, Schedule K, Line 8a
- 11. Net gain (loss) under Section 1231 from Federal Form 1120S, Schedule K, Line 9
- 12. Other income (loss)(Attach schedule) from Federal Form 1120S, Schedule K, Line 10
- 13. Total. Add Lines 3(a) through 12

	00		00
	00		00
151	00		00
2783	00		00
	00		00
	00		00
	00		00
	00		00
16970708	00	11913	00
	00		00
15903079	00	11161	00

SUBTRACTIONS:

- 14. Section 179 expense deduction from Federal Form 1120S, Schedule K, Line 11
- 15. Charitable contributions from Federal Form 1120S, Schedule K, Line 12a
- 16. Other deductions from Federal Form 1120S, Schedule K, Line 12d
- 17. Depletion expense included on Federal Form 1120S, Schedule K, Line 15e
- 18. Total. Add Lines 14 through 17
- 19. Total Net Income (Loss). Line 13 minus Line 18

	00		00
	00		00
	00		00
	00		00
	00		00
15903079	00	11161	00

Enter the amount from Column B on Delaware Form 1100S, Line 1



**FORM 1100S
SCHEDULE A-1**

**2019 S CORPORATION
SHAREHOLDERS INFORMATION RETURN**

SHAREHOLDER'S SHARE OF INCOME, DEDUCTIONS & CREDITS

For Fiscal year beginning MM | DD | 2019

and ending MM | DD | 2020

Shareholder's Identifying Number 22222225

Shareholder's Name
SAMANTHA SMITH

Street Address

City State Zip Code

S Corporation's Identifying Number

S Corporation's Name

Street Address

City State Zip Code

Percentage of Stock Owned 100.000000 %

1. Shareholder's portion of ordinary income (loss) from Delaware Form 1100S, Schedule A, Line 3(a).

ADDITIONS:

- 2. Net income (loss) from rental real estate activities, from Delaware Form 1100S, Schedule A, Line 4 ...
- 3. Net income (loss) from other rental activities, from Delaware Form 1100S, Schedule A, Line 5
- 4. Interest income from Delaware Form 1100S, Schedule A, Line 6
- 5. Dividend income from Delaware Form 1100S, Schedule A, Line 7
- 6. Royalty income from Delaware Form 1100S, Schedule A, Line 8
- 7. Net short term capital gain (loss) from Delaware Form 1100S, Schedule A, Line 9
- 8. Net long term capital gain (loss) from Delaware Form 1100S, Schedule A, Line 10
- 9. Net gain (loss) under Section 1231 from Delaware Form 1100S, Schedule A, Line 11
- 10. Other income (loss) (Attach schedule) from Delaware Form 1100S, Schedule A, Line 12
- 11. Total. Add Lines 1 through 10

	Column A Resident	Column B Non-Resident	
1.	00	-752 00	1.
2.	00	00	2.
3.	00	00	3.
4.	00	00	4.
5.	00	00	5.
6.	00	00	6.
7.	00	00	7.
8.	00	00	8.
9.	00	11913 00	9.
10.	00	00	10.
11.	00	11161 00	11.

SUBTRACTIONS:

- 12. Section 179 expense deduction from Delaware Form 1100S, Schedule A, Line 14
- 13. Charitable contributions from Delaware Form 1100S, Schedule A, Line 15
- 14. Other deductions from Delaware Form 1100S, Schedule A, Line 16
- 15. Depletion expense from Delaware Form 1100S, Schedule A, Line 17
- 16. Total. Add Lines 12 through 15
- 17. Total Net Income (Loss). Line 11 minus Line 16

12.	00	00	12.
13.	00	00	13.
14.	00	00	14.
15.	00	00	15.
16.	00	00	16.
17.	00	11161 00	17.

STATE MODIFICATIONS

SUBTRACTIONS:

- 18. Net interest from U.S. Securities from Delaware Form 1100S, Line 2(a)
- 19. Wage deduction - Federal Jobs Credit from Delaware Form 1100S, Line 2(b)

18.	00	00	18.
19.	00	00	19.



DF11419019999

ADDITIONS:

- 20. Interest from any state except Delaware from Delaware Form 1100S,
Line 4(a)
- 21. Depletion expense - oil and gas from Delaware Form 1100S,
Line 4(b)
- 22. Charitable contributions for which the Delaware Land & Historic Resource Conservation
credit was granted from Delaware Form 1100S, Line 4(c)

Column A Resident		Column B Non-Resident	
	00		00
	00		00
	00		00

20.
21.
22.

INCOME TAX CREDITS:

- 23. Approved Non Refundable income Tax Credits from S Corporation
 - 24. Approved Refundable income Tax Credits from S Corporation
 - 25. Estimated tax paid on behalf of the individual non-resident shareholder
- (Revised 04/2019)

	00		00
	00		00
			00

23.
24.
25.



INSTRUCTIONS FOR DELAWARE SCHEDULE A-1

LINES 1-17

An S Corporation must prepare Delaware Schedule A-1, Shareholders Share of Income, Deductions & Credits for all shareholders. One copy is to be given to each shareholder and a copy must be attached to this return. Delaware Schedule A-1 is similar to Federal Schedule K-1, with the addition of several lines for state modifications and credits.

Complete Delaware Schedule A-1 by multiplying Lines 3(a) through 12, Lines 14 through 17 on Delaware Schedule A and Lines 2(a), 2(b) and 4(a) through 4(c) on Delaware Form 1100S by the percentage of stock owned by each shareholder. Enter the results on the respective lines on Delaware Schedule A-1. This is the amount of distributive income for each shareholder.

Use Column A to report resident shareholder information and Column B to report non-resident shareholder information. The amounts in Column A must be the same as reported on Federal Schedule K-1. Enter in Column B the non-resident shareholder's percentage ownership of those items of income and deduction from Delaware Form 1100S, Schedule A, Column B. Every shareholder must report each item of income or deduction on a Delaware personal income tax return. Please refer to the instructions for Federal Schedule K-1 for the appropriate line on which to enter the information and the Delaware line which corresponds to such line.

Federal Schedule K-1 cannot be used in lieu of Delaware Schedule A-1 when filing the S Corporation Reconciliation and Shareholders Information Return. Delaware Schedule A-1 must be filed for each resident and non-resident shareholder of the S Corporation.

STATE MODIFICATIONS:

LINE 18 - NET INTEREST FROM U.S. SECURITIES

Enter on Line 18 the amount of interest income from U.S. securities from Delaware Form 1100S, Line 2(a) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 33 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 22 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

LINE 19 - WAGE DEDUCTION - FEDERAL JOBS CREDIT

Enter on Line 19 the amount of wages paid from Delaware Form 1100S, Line 2(b) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 35 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 25 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

LINE 20 - INTEREST FROM ANY STATE EXCEPT DELAWARE

Enter on Line 20 the amount of interest income received from obligations issued by any state or political subdivision other than the State of Delaware or its political subdivisions from Delaware Form 1100S, Line 4(a) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 29 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 18 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

LINE 21 - DEPLETION EXPENSE - OIL & GAS

Enter on Line 21 the amount of depletion expense from Delaware Form 1100S, Line 4(b) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 30 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 19 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

LINE 22 - DELAWARE LAND & HISTORIC RESOURCE CONSERVATION CHARITABLE CONTRIBUTION

Enter on Line 22 the amount of charitable contributions for which the Delaware Land & Historic Resource Conservation credit was granted from Delaware Form 1100S, Line 4(c) multiplied by the percentage of stock owned by each shareholder. Also enter the amount on Line 46b of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 35b of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

LINE 23 - APPROVED INCOME TAX CREDITS (NON-REFUNDABLE)

Enter on Line 23 of the approved non-refundable income tax credits from Delaware Form 700, Delaware Income Tax Credit Schedule

LINE 24 - APPROVED INCOME TAX CREDITS (REFUNDABLE)

Enter on Line 24 of the approved refundable income tax credits from Delaware Form 700, Delaware Income Tax Credit Schedule.

LINE 25 - ESTIMATED TAX PAID ON BEHALF OF NON-RESIDENT SHAREHOLDERS

For each non-resident shareholder, multiply the total of Lines 9 and 10 from Delaware Form 1100S by a fraction, the numerator of which is the percentage of stock owned by each non-resident shareholder and denominator of which is the percentage of stock owned by all non-resident shareholders.