

2022 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 MM DD YY and ending MM DD YY

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

Name of Corporation

Street Address

City State Zip Code

Delaware Address if Different than Above

City State Zip Code

State of Incorporation Nature of Business:

ATTACH COMPLETE COPY OF FEDERAL FORM 1120S

|   |     |  |    |
|---|-----|--|----|
| 1. Total Net Income from Delaware Form 1100S, Schedule A, Column B, Line 19 .....   | 1.  |  | 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.  |  | 00 |
| 4. Additions:   |     |  |    |
| (a) Interest on obligations from any state except Delaware<br>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<br>& 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.  |  | 00 |
| 6. Percentage of stock owned by non-residents .....   | 6.  |  | %  |
| 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<br>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,<br>the amount on Line 13 will be the amount of estimated tax proportionally claimed by the nonresident<br>shareholder(s) upon the filing of their Delaware non-resident personal income tax return. A refund will not be<br>issued directly to the S Corporation for any overpayment of estimated tax paid on behalf of the non-resident<br>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



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## 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<br>(Eight times annual rental paid) .....  | 00                | 00          | 00                          | 00          | 2 |
| 3 Total .....  | 00                | 00          | 00                          | 00          | 3 |
| 4 Less: Value at original cost of real and<br>tangible property, the income from which<br>is separately allocated (See instructions) ..... | 00                | 00          | 00                          | 00          | 4 |
| 5 Total .....  | 00                | 00          | 00                          | 00          | 5 |
| 6 Average value (See instructions) .....   |                   | 00          |                             | 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              | 00                          | 1 |
| 2 Less: Wages, salaries, and other compensation of general executive officers ..... | 00              | 00                          | 2 |
| 3 Total .....   | 00              | 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) .....      | 00 | 00 | 2 |
| 3 Total .....   | 00 | 00 | 3 |

## Schedule 1-D - 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 .....  |    |   |   |
| 8 Apportionment percentage (See instruction) .....   |    |   | % |



**FORM 1100S  
SCHEDULE A**

**2022  
DELAWARE S CORPORATION RECONCILIATION OF  
ORDINARY INCOME TO TOTAL NET INCOME**

For Fiscal year beginning MM | DD | 2022 and ending MM | DD | 2023

Name of S Corporation

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 .....

|  |    |
|--|----|
|  | 00 |
|  | %  |
|  | 00 |

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

Enter in Column B the amount from Line 3 .....

| Column A<br>Total | Column B<br>Within Delaware |       |
|-------------------|-----------------------------|-------|
|                   |                             | 3(a). |

**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. |
|  | 00 | 00 | 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. |
|  | 00 | 00 | 15. |
|  | 00 | 00 | 16. |
|  | 00 | 00 | 17. |
|  | 00 | 00 | 18. |
|  | 00 | 00 | 19. |

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



FORM 1100S  
SCHEDULE A-1

2022 S CORPORATION  
SHAREHOLDERS INFORMATION RETURN

SHAREHOLDER'S SHARE OF INCOME, DEDUCTIONS & CREDITS

For Fiscal year beginning MM DD 2022

and ending MM DD 2023

Shareholder's Identifying Number

Shareholder's Name

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 %

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<br>Resident | Column B<br>Non-Resident |     |
|----------------------|--------------------------|-----|
| 00                   | 00                       | 1.  |
| 00                   | 00                       | 2.  |
| 00                   | 00                       | 3.  |
| 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. |
| 00                   | 00                       | 13. |
| 00                   | 00                       | 14. |
| 00                   | 00                       | 15. |
| 00                   | 00                       | 16. |
| 00                   | 00                       | 17. |
| 00                   | 00                       | 18. |
| 00                   | 00                       | 19. |



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**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) .....

**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 04/2022)

| Column A<br>Resident |    | Column B<br>Non-Resident |    |     |
|----------------------|----|--------------------------|----|-----|
|                      | 00 |                          | 00 | 20. |
|                      | 00 |                          | 00 | 21. |
|                      | 00 |                          | 00 | 22. |
|                      | 00 |                          | 00 | 23. |
|                      | 00 |                          | 00 | 24. |
|                      |    |                          | 00 | 25. |



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**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 Form 1100S, 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 5 of the Delaware Individual Resident Income Tax Return, Form PIT-RES or Line 22 of the Delaware Individual Non-Resident Income Tax Return, Form PIT-NON.

**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 7 of the Delaware Individual Resident Income Tax Return, Form PIT-RES or Line 25 of the Delaware Individual Non-Resident Income Tax Return, Form PIT-NON.

**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 2 of the Delaware Individual Resident Income Tax Return, Form PIT-RES or Line 18 of the Delaware Individual Non-Resident Income Tax Return, Form PIT-NON.

**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 3 of the Delaware Individual Resident Income Tax Return, Form PIT-RES or Line 19 of the Delaware Individual Non-Resident Income Tax Return, Form PIT-NON.

**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 17 of the Delaware Individual Resident Income Tax Return, Form PIT-RES or Line 35 of the Delaware Individual Non-Resident Income Tax Return, Form PIT-NON.

**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, 10, and 14 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. If there is a tax paid on Line 14 then total Line 9, Line 10 and the tax paid on Line 14 on the Delaware Form 1100S. The total would go on Line 25 of the 1100 S Schedule A1 where the total would be multiplied 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**