



# DELAWARE 2024

DIVISION OF REVENUE FORM  
SCT-RTN

## S CORPORATION RECONCILIATION AND SHAREHOLDERS INFORMATION RETURN

For Fiscal Year beginning \_\_\_\_\_ and ending \_\_\_\_\_

Name of Corporation \_\_\_\_\_ Taxpayer ID \_\_\_\_\_

Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Delaware Address (if different than above) \_\_\_\_\_ Small Corporation  ESOP

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_  Check Applicable Box(es):

Initial Return  Amended Return

State of Incorporation \_\_\_\_\_ Date of Incorporation \_\_\_\_\_ If Out of Business, Enter Date \_\_\_\_\_ Change of Address  Extension Attached

Nature of Business \_\_\_\_\_

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

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

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

**BE SURE TO SIGN YOUR RETURN BELOW AND KEEP A COPY FOR YOUR RECORDS**

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

**PAID PREPARER INFORMATION**

\_\_\_\_\_  
 SIGNATURE OF OFFICER  DATE

\_\_\_\_\_  
 TITLE OF OFFICER

\_\_\_\_\_  
 PHONE NUMBER

\_\_\_\_\_  
 EMAIL ADDRESS

\_\_\_\_\_  
 PAID PREPARER SIGNATURE  DATE

\_\_\_\_\_  
 ADDRESS

\_\_\_\_\_  
 CITY STATE ZIP CODE

\_\_\_\_\_  
 EIN, SSN or PTIN  PHONE NUMBER

\_\_\_\_\_  
 EMAIL ADDRESS



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## S CORPORATION RECONCILIATION AND SHAREHOLDERS INFORMATION RETURN

### SCHEDULE 1 - APPORTIONMENT PERCENTAGE

	COLUMN A		COLUMN B		
	Within Delaware		Within and Without Delaware		
	Beginning of Year	End of Year	Beginning of Year	End of Year	
<b>SCHEDULE 1A</b>	<b>GROSS REAL AND TANGIBLE PERSONAL PROPERTY</b>				
1. REAL & TANGIBLE PROPERTY OWNED	.00	.00	.00	.00	.00
2. REAL & TANGIBLE PROPERTY RENTED (eight times annual rental paid)	.00	.00	.00	.00	.00
3. TOTAL - Add Line 1 to Line 2	.00	.00	.00	.00	.00
4. LESS: Value at original cost of real & tangible property, the income from which is separately allocated (See instructions)	.00	.00	.00	.00	.00
5. TOTAL - Subtract Line 4 from Line 3	.00	.00	.00	.00	.00
6. AVERAGE VALUES - Add Line 5 Beginning and End of Year Totals, then Divide by 2 (See instructions)		.00		.00	
<b>SCHEDULE 1B</b>	<b>WAGES, SALARIES, AND OTHER COMPENSATION PAID OR ACCRUED TO EMPLOYEES</b>				
	COLUMN A		COLUMN B		
	Within Delaware		Within and Without Delaware		
1. WAGES, SALARIES, AND OTHER COMPENSATION of all employees	1.		.00		.00
2. LESS: WAGES, SALARIES, AND OTHER COMPENSATION of general executive officers	2.		.00		.00
3. TOTAL - Subtract Line 2 from Line 1	3.		.00		.00
<b>SCHEDULE 1C</b>	<b>GROSS RECEIPTS SUBJECT TO APPORTIONMENT</b>				
	COLUMN A		COLUMN B		
	Within Delaware		Within and Without Delaware		
1. GROSS RECEIPTS FROM SALES OF TANGIBLE PERSONAL PROPERTY	1.		.00		.00
2. GROSS INCOME FROM OTHER SOURCES (Attach statement)	2.		.00		.00
3. TOTAL - Add Line 1 to Line 2	3.		.00		.00
<b>SCHEDULE 1D</b>	<b>DETERMINATION OF APPORTIONMENT PERCENTAGE</b>				
1. AVERAGE VALUE OF REAL AND TANGIBLE PROPERTY within Delaware	1.		.00	=	
2. AVERAGE VALUE OF REAL AND TANGIBLE PROPERTY within and without Delaware	2.		.00		
3. WAGES, SALARIES, AND OTHER COMPENSATION Paid to employees within Delaware	3.		.00	=	
4. WAGES, SALARIES, AND OTHER COMPENSATION Paid to employees within and without Delaware	4.		.00		
5. GROSS RECEIPTS AND GROSS INCOME from within Delaware	5.		.00	=	
6. GROSS RECEIPTS AND GROSS INCOME from within and without Delaware	6.		.00		
7. TOTAL COMBINED APPORTIONMENT PERCENTAGES (See instructions)					7.
8. APPORTIONMENT PERCENTAGE (See instructions)					8.