D E L A W A R E 2024
DIVISION OF REVENUE FORM SCT-SSA

S CORPORATION RECONCILIATION OF
ORDINARY INCOME TO TOTAL NET INCOME

For Fiscal Year beginning   and ending

Name of S Corporation   Taxpayer ID

1.	**ORDINARY INCOME (LOSS)** (Federal Form 1120S, Schedule K, Line 1)	**1.**	.00
2.	**APPORTIONMENT PERCENTAGE** (Form SCT-RTN, Schedule 1D, Line 8)	**2.**	
3.	**ORDINARY INCOME APPORTIONED TO DELAWARE** - **Multiply** Line 1 by Line 2	**3.**	.00

		COLUMN A Total	COLUMN B Within Delaware
3a.	**ENTER** in Column A the Amount from Line 1 and in Column B the Amount from Line 3	**3a.** .00	.00

➕ ADDITIONS:

4.	**NET INCOME (LOSS) FROM RENTAL REAL ESTATE ACTIVITIES** (Federal Form 1120S, Schedule K, Line 2)	**4.** .00	.00
5.	**NET INCOME (LOSS) FROM OTHER RENTAL ACTIVITIES** (Federal Form 1120S, Schedule K, Line 3c)	**5.** .00	.00
6.	**INTEREST INCOME** (Federal Form 1120S, Schedule K, Line 4)	**6.** .00	.00
7.	**DIVIDEND INCOME** (Federal Form 1120S, Schedule K, Line 5a)	**7.** .00	.00
8.	**ROYALTY INCOME** (Federal Form 1120S, Schedule K, Line 6)	**8.** .00	.00
9.	**NET SHORT TERM CAPITAL GAIN (LOSS)** (Federal Form 1120S, Schedule K, Line 7)	**9.** .00	.00
10.	**NET LONG TERM CAPITAL GAIN (LOSS)** (Federal Form 1120S, Schedule K, Line 8a)	**10.** .00	.00
11.	**NET GAIN (LOSS) UNDER SECTION 1231** (Federal Form 1120S, Schedule K, Line 9)	**11.** .00	.00
12.	**OTHER INCOME (LOSS)** (Federal Form 1120S, Schedule K, Line 10) (Attach schedule)	**12.** .00	.00
13.	**TOTAL** - **Add** Line 3a through Line 12	**13.** .00	.00

➖ SUBTRACTIONS:

14.	**SECTION 179 EXPENSE DEDUCTION** (Federal Form 1120S, Schedule K, Line 11)	**14.** .00	.00
15.	**CHARITABLE CONTRIBUTIONS** (Federal Form 1120S, Schedule K, Line 12a)	**15.** .00	.00
16.	**OTHER DEDUCTIONS** (Federal Form 1120S, Schedule K, Line 12d)	**16.** .00	.00
17.	**DEPLETION EXPENSE** (Included on Federal Form 1120S, Schedule K, Line 15e)	**17.** .00	.00
18.	**ORDINARY AND NECESSARY BUSINESS EXPENSES AS NOT ALLOWED ON THE FEDERAL RETURN AND FOR A DELAWARE - LICENSED MARIJUANA RELATED BUSINESS**	**18.** .00	.00
19.	**TOTAL** - **Add** Line 14 through Line 18	**19.** .00	.00
20.	**TOTAL NET INCOME (LOSS)** - **Subtract** Line 19 from Line 13	**20.** .00	.00

Enter the amount from Column B on Form SCT-RTN, Line 1

Revision 20240821