

DELAWARE 2025

DIVISION OF REVENUE F O R M 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 _____

State of Incorporation _____ Date of Incorporation _____ If Out of Business, Enter Date _____

Nature of Business _____

✓ Check Applicable Box(es):
Initial Return _____ Amended Return _____
Change of Address _____ Extension Attached _____

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

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

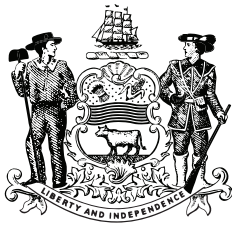
If Line 13 is greater than Line 8, the amount on Line 13 will be the estimated tax proportionally claimed by the non-resident shareholder(s) upon filing their Delaware non-resident personal income tax return. A refund will not be issued directly to the S Corporation for any overpayment of estimated tax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



DELAWARE 2025

DIVISION OF REVENUE F O R M SCT-RTN

S CORPORATION RECONCILIATION AND SHAREHOLDERS INFORMATION RETURN

Name

Taxpayer ID

SCHEDULE 1 - APPORTIONMENT PERCENTAGE

SCHEDULE 1A

GROSS REAL AND TANGIBLE PERSONAL PROPERTY

COLUMN A

Within Delaware

Beginning of Year

End of Year

COLUMN B

Within and Without Delaware

Beginning of Year

End of Year

1.	REAL & TANGIBLE PROPERTY OWNED	.00	.00	.00	.00
2.	REAL & TANGIBLE PROPERTY RENTED (eight times annual rental paid)	.00	.00	.00	.00
3.	TOTAL - Add Line 1 to Line 2	.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
5.	TOTAL - Subtract Line 4 from Line 3	.00	.00	.00	.00
6.	AVERAGE VALUES - Add Line 5 Beginning and End of Year Totals, then Divide by 2 (See instructions)		.00		.00

SCHEDULE 1B

WAGES, SALARIES, AND OTHER COMPENSATION PAID OR ACCRUED TO EMPLOYEES

COLUMN A

Within Delaware

COLUMN B

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

SCHEDULE 1C

GROSS RECEIPTS SUBJECT TO APPORTIONMENT

COLUMN A

Within Delaware

COLUMN B

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

SCHEDULE 1D

DETERMINATION OF APPORTIONMENT PERCENTAGE

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.		