DELAWARE 2025 FORM
DIVISION OF REVENUE 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 and Line 12b)	15.	.00	.00
16.	**OTHER DEDUCTIONS** (Federal Form 1120S, Schedule K, Line 12e)	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 Enter the amount from Column B on Form SCT-RTN, Line 1	20.	.00	.00