



DELAWARE

DIVISION OF REVENUE

HB 255 DECOUPLING MODIFICATION SCHEDULE

2026
FORM
PTT-DCP



Use this form only if the Delaware return is impacted by HB 255 decoupling provisions.

NAME

TPID

Read instructions and complete the worksheet

INSTRUCTIONS

Line 1 - Bonus Depreciation - Delaware does not allow 100% bonus depreciation for certain business property placed in service as of January 19, 2025. Bonus Depreciation for certain business property will continue under the provisions of TCJA:

- Tax year 2025 bonus depreciation is 40%
- Tax year 2026 bonus depreciation is 20%
- Tax year 2027 and later bonus depreciation is 0%

Line 2 - Special Depreciation Allowance - Delaware does not allow 100% special depreciation allowance for Qualified Production Property. Depreciation of this asset class will continue under pre-existing provisions of the Internal Revenue Code (39-year depreciation).

☐ 4A - SUBTRACTIONS	COLUMN 1 Federal Return as Filed	COLUMN 2 Federal Return without Decoupled Provisions	COLUMN 3 Difference
BONUS DEPRECIATION - Subtract the amount in Column 2 from the amount in Column 1 and enter in Column 3.			
SPECIAL DEPRECIATION ALLOWANCE - Subtract the amount in Column 2 from the amount in Column 1 and enter the amount in Column 3.			
DECOUPLING MODIFICATION - Total the amounts in Column 3. This is the Decoupling Subtraction Modification. Enter here and include on Form SCT-SSR Line 21, Form SCT-SSA Line 20, Form PIT-RES Line 7, or Form PRT-RTN Line 21.			

☐ 4B - ADDITIONS	COLUMN 1 Federal Return as Filed	COLUMN 2 Federal Return without Decoupled Provisions	COLUMN 3 Difference
BONUS DEPRECIATION - Subtract the amount in Column 2 from the amount in Column 1 and enter in Column 3.			
SPECIAL DEPRECIATION ALLOWANCE - Subtract the amount in Column 2 from the amount in Column 1 and enter the amount in Column 3.			
DECOUPLING MODIFICATION - Total the amounts in Column 3. This is the Decoupling Modification. Enter here and include on Form SCT-SSR Line 25, Form SCT-SSA Line 13, Form PIT-RES Line 3, or Form PRT-RTN Line 15.			