

DELAWARE 2026

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 22)	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 (See Instructions)	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.

SIGNATURE OF OFFICER

DATE

TITLE OF OFFICER

PHONE NUMBER

EMAIL ADDRESS

PAID PREPARER INFORMATION

PAID PREPARER SIGNATURE

DATE

ADDRESS

CITY

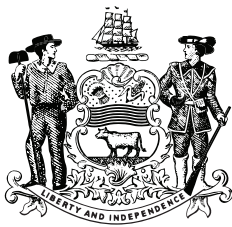
STATE

ZIP CODE

EIN, SSN or PTIN

PHONE NUMBER

EMAIL ADDRESS



DELAWARE 2026

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.