



DELAWARE 2026

DIVISION OF REVENUE F O R M 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 | | COLUMN B | |
|---|----------|-----|-----------------|-----|
| | Total | | 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. DECOUPLING MODIFICATION (See form and instructions) | 13. [] | .00 | [] | .00 |
| 14. TOTAL - Add Line 3a through Line 13 | 14. [] | .00 | [] | .00 |

- SUBTRACTIONS:

- | | | | | |
|--|---------|-----|-----|-----|
| 15. SECTION 179 EXPENSE DEDUCTION (Federal Form 1120S, Schedule K, Line 11) | 15. [] | .00 | [] | .00 |
| 16. CHARITABLE CONTRIBUTIONS (Federal Form 1120S, Schedule K, Line 12a and Line 12b) | 16. [] | .00 | [] | .00 |
| 17. OTHER DEDUCTIONS (Federal Form 1120S, Schedule K, Line 12e) | 17. [] | .00 | [] | .00 |
| 18. DEPLETION EXPENSE (Oil and Gas. Included in Federal Form 1120S, Schedule K, Line 15e) | 18. [] | .00 | [] | .00 |
| 19. ORDINARY AND NECESSARY BUSINESS EXPENSES AS NOT ALLOWED ON THE FEDERAL RETURN AND FOR A DELAWARE - LICENSED MARIJUANA RELATED BUSINESS | 19. [] | .00 | [] | .00 |
| 20. DECOUPLING MODIFICATION (See form and instructions) | 20. [] | .00 | [] | .00 |
| 21. TOTAL - Add Line 15 through Line 20 | 21. [] | .00 | [] | .00 |
| 22. TOTAL NET INCOME (LOSS) - Subtract Line 21 from Line 14 | 22. [] | .00 | [] | .00 |

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