



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

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
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☒ 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