



DELAWARE

2026
DIVISION OF REVENUE
FORM
SCT-SSA



S CORPORATION RECONCILIATION OF ORDINARY INCOME TO TOTAL NET INCOME

For Fiscal Year beginning and ending

Name of S Corporation

Taxpayer ID

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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

3a.	ENTER in Column A the Amount from Line 1 and in Column B the Amount from Line 3	COLUMN A		COLUMN B	
		Total		Within Delaware	
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