

Changes DEBusiness2026V1.0 to DEBusiness2026V2.0 –

September 16, 2026

BusinessReturnDECIT-EXT.xsd
BusinessReturnDECIT-TAX.xsd
BusinessReturnDEPRT-EXT.xsd
BusinessReturnDEPRT-RTN.xsd
BusinessReturnDESCT-EXT.xsd
BusinessReturnDESCT-RTN.xsd
BusinessReturnDECMP-EXT.xsd
BusinessReturnDECMP-TAX.xsd
BusinessReturnDEHMC-EXT.xsd
BusinessReturnDEHMC-TAX.xsd

```
<xsd:attribute name="stateSchemaVersion" type="String50Type"
fixed="DEBusiness2026V2.0"/>
```

DECommon\DEfiletypes

- Added new line for Decoupling Modifications Additions (SCT-SSA & SCT-SSR) #497

```
<xsd:element name="DecouplingModificationAdd"
type="DEColAColBUSAmountType" minOccurs="0">
  <xsd:annotation>
    <xsd:documentation>
      <LineNumber>SCT-SSA Line 13, SCT-SSR Line 25</LineNumber>
      <Description>Decoupling Modification</Description>
      <ReferenceNumber>1110</ReferenceNumber>
    </xsd:documentation>
  </xsd:annotation>
</xsd:element>
```

- Updated #518 for line number changes
<LineNumber>SCT-SSA Line 14, SCT-SSR Line 11</LineNumber> replaced with
<LineNumber>SCT-SSA Line 15, SCT-SSR Line 12</LineNumber>

- Updated #527 for line number changes
<LineNumber>SCT-SSA Line 15, SCT-SSR Line 12</LineNumber> replaced with
<LineNumber>SCT-SSA Line 16, SCT-SSR Line 13</LineNumber>

- Updated #536 for line number changes
<LineNumber>SCT-SSA Line 16, SCT-SSR Line 13</LineNumber> replaced with
<LineNumber>SCT-SSA Line 17, SCT-SSR Line 14</LineNumber>

- Updated #545 for line number changes
<LineNumber>SCT-SSA Line 17, SCT-SSR Line 14</LineNumber> replaced with
<LineNumber>SCT-SSA Line 18, SCT-SSR Line 15</LineNumber>

- Updated #554 for line number changes

<LineNumber>SCT-SSA Line 18, SCT-SSR Line 15</LineNumber> replaced with
<LineNumber>SCT-SSA Line 19, SCT-SSR Line 16</LineNumber>

- Added new line for Decoupling Modifications Subtraction (SCT-SSA & SCT-SSR) #560

```
<xsd:element name="DecouplingModificationSub"
type="DEColAColBUSAmountType" minOccurs="0">
  <xsd:annotation>
    <xsd:documentation>
      <LineNumber>SCT-SSA Line 20, SCT-SSR Line 21</LineNumber>
      <Description>Decoupling Modification</Description>
      <ReferenceNumber>1125</ReferenceNumber>
    </xsd:documentation>
  </xsd:annotation>
</xsd:element>
```

- Updated #572 for line number changes

<LineNumber>SCT-SSA Line 19, SCT-SSR Line 16</LineNumber> replaced with
<LineNumber>SCT-SSA Line 21, SCT-SSR Line 17</LineNumber>

- Added new line for Decoupling Modifications Additions (PRT-RTN & PRT-PSI) #695

```
<xsd:element name="DecouplingModificationAdd"
type="DEBusinessTaxUSAmountType" minOccurs="0">
  <xsd:annotation>
    <xsd:documentation>
      <LineNumber>Sch 1 Line 15, PRT-PSI Line 12</LineNumber>
      <Description>Decoupling Modification</Description>
      <ReferenceNumber>1110</ReferenceNumber>
    </xsd:documentation>
  </xsd:annotation>
</xsd:element>
```

- Updated #716 for line number changes

<LineNumber>Sch 1 Line 16, PRT-PSI Line 13</LineNumber> replaced with
<LineNumber>Sch 1 Line 17, PRT-PSI Line 14</LineNumber>

- Updated #725 for line number changes

<LineNumber>Sch 1 Line 17, PRT-PSI Line 14</LineNumber> replaced with
<LineNumber>Sch 1 Line 18, PRT-PSI Line 15</LineNumber>

- Updated #734 for line number changes

<LineNumber>Sch 1 Line 18, PRT-PSI Line 15</LineNumber> replaced with
<LineNumber>Sch 1 Line 19, PRT-PSI Line 16</LineNumber>

- Updated #743 for line number changes

<LineNumber>Sch 1 Line 19, PRT-PSI Line 16</LineNumber> replaced with
<LineNumber>Sch 1 Line 20, PRT-PSI Line 17</LineNumber>

- Added new line for Decoupling Modifications Subtraction (PRT-RTN & PRT-PSI) #749

```
<xsd:element name="DecouplingModificationSub" type="DEBusinessTaxUSAmountType"
minOccurs="0">
  <xsd:annotation>
    <xsd:documentation>
      <LineNumber>Sch 1 Line 21, PRT-PSI Line 18</LineNumber>
      <Description>Decoupling Modification</Description>
      <ReferenceNumber>1122</ReferenceNumber>
    </xsd:documentation>
  </xsd:annotation>
</xsd:element>
```

- Updated #762 for line number changes

<LineNumber>Sch 1 Line 20, PRT-PSI Line 17</LineNumber> replaced with
 <LineNumber>Sch 1 Line 22, PRT-PSI Line 19</LineNumber>

Changes DEBusiness2025V2.0 to DEBusiness2026V1.0 – September 9, 2026

BusinessReturnDECIT-EXT.xsd
 BusinessReturnDECIT-TAX.xsd
 BusinessReturnDEPRT-EXT.xsd
 BusinessReturnDEPRT-RTN.xsd
 BusinessReturnDE SCT-EXT.xsd
 BusinessReturnDE SCT-RTN.xsd
 BusinessReturnDECMP-EXT.xsd
 BusinessReturnDECMP-TAX.xsd
 BusinessReturnDEHMC-EXT.xsd
 BusinessReturnDEHMC-TAX.xsd

```
<xsd:attribute name="stateSchemaVersion" type="String50Type"
fixed="DEBusiness2026V1.0"/>
```

DEForms\FormBUS-CRS.xsd

- Added new section "H" – Entertainment Production Tax Credit
- Line 19 Credit Carry over from previous years
- Line 20 Current Year Approved Credit (see instructions)
- Line 21 Total Entertainment Production Tax Credit • Added Line #19-21 as below to match the form:


```
<xsd:element name="EntertainmentProductionCredit" type="DEBUS-CRS-NRDetailCreditType"
minOccurs="0">
  <LineNumber>19 - 21</LineNumber>
  <FormNumber>Form BUS-CRS Section H</FormNumber>
```
- Changed other total lines number changes and re-letter for referenced line numbers accordingly, Below changes continues for Section I – Section L wherever LineNumber and referencing Description changed.

```
<LineNumber>19</LineNumber> Replaced With
<LineNumber>22</LineNumber>
<FormNumber>Form BUS-CRS Section H</FormNumber> Replaced With
<FormNumber>Form BUS-CRS Section I</FormNumber>
<Description>Enter the total from line 19, above</Description> Replaced <Description>Enter
the total from line 22, above</Description>
```

- Under 'Refundable Income Tax Credit Section': Added new line 36 - Organ and Bone Marrow Transplantation Tax Credit for Tax Years 2026 and later (see Instructions)

<xsd:element name="QuaEmpOrganBoneMarrow" type="USAmountType">

DEForms\ SchCIT-TAXAdditions.xsd

- Added new Line#7 "DECOUPLING MODIFICATIONS (Attach Form CIT-DCP)"

<xsd:element name="DecouplingModificationsAdd" type="USAmountType" minOccurs="0">
<LineNumber>7</LineNumber> Replaced with
<LineNumber>8</LineNumber>

DEForms\ SchCIT-TAXSubtractions.xsd

- Added new Line#10 "DECOUPLING MODIFICATIONS (Attach Form CIT-DCP)"

<xsd:element name="DecouplingModificationSub" type="USAmountType" minOccurs="0">
<LineNumber>10</LineNumber> Replaced with
<LineNumber>11</LineNumber>

DEForms\ SchHMC-TAXAdditions.xsd

- Added new Line#7 "DECOUPLING MODIFICATIONS
<xsd:element name="DecouplingModificationsAdd" type="USAmountType" minOccurs="0">
<LineNumber>7</LineNumber> Replaced with
<LineNumber>8</LineNumber>

DEForms\ SchHMC-TAXSubtractions.xsd

- Added new Line#9 "DECOUPLING MODIFICATIONS
<xsd:element name="DecouplingModificationsSub" type="DEColAColBUSAmountType" minOccurs="0">
<LineNumber>9</LineNumber> Replaced with
<LineNumber>10</LineNumber>

DEForms\ SCT-SSR.xsd

- Added new Line#25 "DECOUPLING MODIFICATIONS
<xsd:element name="DecouplingModificationsAdd" type="USAmountType" minOccurs="0">
- Added new Line#21 "DECOUPLING MODIFICATIONS
<xsd:element name="DecouplingModificationsAdd" type="DEColAColBUSAmountType" minOccurs="0">
- Changed other lines number changes accordingly from Line 21 to Line 28
<LineNumber>21</LineNumber> Replaced with
<LineNumber>22</LineNumber> **DEForms**

SCT-SSA.xsd

- Adjusted & updated Line number 14, 15, 22 to handle newly inserted decoupling modification lines.

<LineNumber>13</LineNumber> Replaced with
<LineNumber>14</LineNumber>

<LineNumber>14</LineNumber> Replaced with
<LineNumber>15</LineNumber>

<LineNumber>20</LineNumber> Replaced with
<LineNumber>22</LineNumber>

DEForms\ PRT-RTNIncomeDeductions.xsd

- Adjusted & updated Line number 5-15, 16, 17-22 to handle newly inserted decoupling modification lines.

<LineNumber>5-14</LineNumber> Replaced with
<LineNumber>5-15</LineNumber>

<LineNumber>15</LineNumber> Replaced with
<LineNumber>16</LineNumber>

<LineNumber>16-19</LineNumber> Replaced with
<LineNumber>17-22</LineNumber>

DEForms\ PRT-PSI.xsd

- Adjusted & updated Line number 2-12, 13, 14-19 to handle newly inserted decoupling modification lines.

<LineNumber>2-11</LineNumber> Replaced with
<LineNumber>2-12</LineNumber>

<LineNumber>12</LineNumber> Replaced with
<LineNumber>13</LineNumber>

<LineNumber>13-16</LineNumber> Replaced with
<LineNumber>14-19</LineNumber>

- Added new section for Business Tax Credit
<xsd:element name="BusinessTC" maxOccurs="unbounded">

Changes DEBusiness2025V1.0 to DEBusiness2025V2.0 –

Decemeber 4, 2025

BusinessReturnDECIT-EXT.xsd
BusinessReturnDECIT-TAX.xsd
BusinessReturnDEHMC-EXT.xsd
BusinessReturnDEHMC-TAX.xsd
BusinessReturnDEPRT-EXT.xsd
BusinessReturnDEPRT-RTN.xsd
BusinessReturnDESCT-EXT.xsd
BusinessReturnDESCT-RTN.xsd
BusinessReturnDECMP-EXT.xsd
BusinessReturnDECMP-TAX.xsd

<xsd:attribute name="stateSchemaVersion" type="String50Type"
fixed="DEBusiness2025V2.0"/>

BusinessReturnDEHMC-TAX.xsd

- Added new xsd file to include HMC Tax
- Below are the **new reference files** included in BusinessReturnDEHMC-TAX.xsd
 - ReturnDataDEHMC-TAX.xsd □ Added new DEForms\FormHMC-TAX.xsd □
 - Added new DEForms\SchHMC-TAXInterestIncome.xsd □ Added new
 - DEForms\SchHMC-TAXDirectAllocation.xsd □ Added new DEForms\SchHMC-
 - TAXApportionment.xsd □ Added new DEForms\SchHMC-
 - TAXSubtractions.xsd □ Added new DEForms\SchHMC-TAXAdditions.xsd

BusinessReturnDEHMC-EXT.xsd

- Added new xsd file to include HMC Extension
- Below are the **new reference files** included in BusinessReturnDEHMC-EXT.xsd ○
ReturnDataDEHMC-EXT.xsd □ **Added new DEForms\FormHMC-EXT.xsd**

Updated to FTA Standards Group StateBusinessPackageV14.0

If you have any questions or comments, please contact
REV_Mef_support@state.de.us.

Changes DEBusiness2024V1.4 to DEBusiness2025V1.0 –

September 16, 2025

BusinessReturnDECIT-EXT.xsd
BusinessReturnDECIT-TAX.xsd
BusinessReturnDEPRT-EXT.xsd
BusinessReturnDEPRT-RTN.xsd
BusinessReturnDESCT-EXT.xsd
BusinessReturnDESCT-RTN.xsd
BusinessReturnDECMP-EXT.xsd
BusinessReturnDECMP-TAX.xsd

```
<xsd:attribute name="stateSchemaVersion" type="String50Type"
fixed="DEBusiness2025V1.0"/>
```

Support has been added for the following forms:

- BUS-CRS- Delaware Income Tax Credit
Schedule ○ Added schema files include:
□ DEForms\FormBUS-CRS.xsd (New Form Added In 2025)

ReturnDataDESCT-RTN.xsd

- Included on line #11 as below:

```
<xsd:include schemaLocation="DEForms/FormBUS-CRS.xsd"/>
```
- Added on line #19 as below:

```
<xsd:element ref="FormBUS-CRS" minOccurs="0"/>
```

ReturnDataDEPRT-RTN.xsd

- Included on line #11 as below:

```
<xsd:include schemaLocation="DEForms/FormBUS-CRS.xsd"/>
```
- Added on line #19 as below:

```
<xsd:element ref="FormBUS-CRS" minOccurs="0"/>
```

ReturnDataDECIT-TAX.xsd

- Included on line #13 as below:

```
<xsd:include schemaLocation="DEForms/FormBUS-CRS.xsd"/>
```
- Added on line #23 as below:

```
<xsd:element ref="FormBUS-CRS" minOccurs="0"/>
```

DEForms\SchCIT-TAXApportionment.xsd

- Schedule section 3b added from line #57

```
<xsd:element name="GrossReceiptsProp" type="DEBusinessTaxUSAmountType" minOccurs="0">  
  <xsd:annotation>  
    <xsd:documentation>  
      <Description>Gross Receipts And Gross Income</Description>  
      <LineNumber>Section 3-B Line 1-2</LineNumber>  
      <ReferenceNumber>98</ReferenceNumber>  
      <FormNumber>CIT-TAX</FormNumber>  
    </xsd:documentation>  
  </xsd:annotation>  
</xsd:element>  
<xsd:element name="AvgGrossRatio" type="DEDecimalType" minOccurs="0">  
  <xsd:annotation>  
    <xsd:documentation>  
      <Description>Ratio of Gross Receipts</Description>  
      <LineNumber>Section 3-B Line 2b</LineNumber>  
      <ReferenceNumber>99</ReferenceNumber>  
      <FormNumber>CIT-TAX</FormNumber>  
    </xsd:documentation>  
  </xsd:annotation>  
</xsd:element>
```

DECommon\DEfiletype

- Added description for entity in line #90

```
<xsd:element name="EntityDesc" type="String50Type" minOccurs="0">  
  <xsd:annotation>  
    <xsd:documentation>  
      <Description>Entity description</Description>  
      <ReferenceNumber>2422</ReferenceNumber>  
    </xsd:documentation>  
  </xsd:annotation>  
</xsd:element>
```

DEForms\SchPRT-RTNIncomeDeductions.xsd

- Changed Line #42 as below to match the form:

```
<LineNumber>5-11</LineNumber>
```

 Replaced With

```
<LineNumber>5-14</LineNumber>
```

DEForms\SchCIT-TAXApportionment.xsd

- Line# 99 changed to match the form

```
<LineNumber>Section 3-C Line 1</LineNumber>
```

 Replaced With

```
<LineNumber>Section 3-D Line 1</LineNumber>
```
- Line# 109 changed to match the form

```
<LineNumber>Section 3-C Line 2</LineNumber>
```

 Replaced With

- `<LineNumber>Section 3-D Line 2</LineNumber>`
Line# 119 changed to match the form
`<LineNumber>Section 3-C Line 3</LineNumber>` Replaced With
`<LineNumber>Section 3-D Line 3</LineNumber>`

DEForms\FormSCT-RTN.xsd

- Line #178 changed to match the form
`<LineNumber>2b</LineNumber>` Replaced With
`<LineNumber>2c</LineNumber>`
- Line#350 changed to match the form
`<LineNumber>13</LineNumber>` Replaced With
`<LineNumber>14</LineNumber>`

Updated to FTA Standards Group StateBusinessPackageV13.0
If you have any questions or comments, please contact REV_Mef_support@state.de.us.

Changes DEBusiness2024V1.3 to DEBusiness2024V1.4 – Jan 13, 2024

BusinessReturnDECIT-EXT.xsd BusinessReturnDECIT-TAX.xsd
BusinessReturnDECMP-EXT.xsd BusinessReturnDECMP-TAX.xsd
BusinessReturnDEPRT-EXT.xsd BusinessReturnDEPRT-RTN.xsd
BusinessReturnDESCT-EXT.xsd BusinessReturnDESCT-RTN.xsd

- xsd:attribute stateSchemaVersion changed to DEBusiness2024V1.4

CIT-EXT.xsd

- Lines 47-62- Updated complex type of “Request for Change Form” to below.

```
<xsd:complexType>
  <xsd:simpleContent>
    <xsd:extension base="CheckboxType">
      <xsd:attribute name="referenceDocumentId"
type="IdType"/>
    </xsd:extension>
  </xsd:simpleContent> </xsd:complexType>.
```

SCT-EXT.xsd

- Lines 47-62- Updated complex type of “Request for Change Form” to below.

```
<xsd:complexType>
  <xsd:simpleContent>
    <xsd:extension base="CheckboxType">
      <xsd:attribute name="referenceDocumentId"
type="IdType"/>
    </xsd:extension>
  </xsd:simpleContent> </xsd:complexType>.
```

Changes DEBusiness2024V1.2 to DEBusiness2024V1.3 – Nov 5, 2024

Updated to FTA Standards Group – StateBusinessPackageV12.0

BusinessReturnDECIT-EXT.xsd BusinessReturnDECIT-TAX.xsd
BusinessReturnDECMP-EXT.xsd BusinessReturnDECMP-TAX.xsd
BusinessReturnDEPRT-EXT.xsd BusinessReturnDEPRT-RTN.xsd
BusinessReturnDESCT-EXT.xsd BusinessReturnDESCT-RTN.xsd

- xsd:attribute stateSchemaVersion changed to DEBusiness2024V1.3

SchCIT-TAXSubtractions.xsd

- Lines 99-108- Updated Description text like below “Ordinary And Necessary Business Expenses As Not Allowed On The Federal Return And For A Delaware-Licensed Marijuana Related Business”.
 - **xsd:element** MarijuanaExpenses type USAmountType added to support form CIT-TAX Under Schedule 4A, Line 9.

Changes DEBusiness2024V1.1 to DEBusiness2024V1.2 – Oct 16, 2024

BusinessReturnDECIT-EXT.xsd BusinessReturnDECIT-TAX.xsd
BusinessReturnDECMP-EXT.xsd BusinessReturnDECMP-TAX.xsd
BusinessReturnDEPRT-EXT.xsd BusinessReturnDEPRT-RTN.xsd
BusinessReturnDESCT-EXT.xsd BusinessReturnDESCT-RTN.xsd

- xsd:attribute stateSchemaVersion changed to DEBusiness2024V1.2

DEeFileTypes.xsd

- Line 534 – 542 Added “ORDINARY AND NECESSARY BUSINESS EXPENSES AS NOT ALLOWED ON THE FEDERAL RETURN AND FOR A DELAWARE-LICENSED MARIJUANA RELATED BUSINESS.”
 - xsd:element MarijuanaExpenses type DEColAColBUSAmountType added to support form SCT-SSA Line 18, SCT-SSR Line 16.

Changes DEBusiness2024V1.0 to DEBusiness2024V1.1 – Oct 16, 2024

FormSCT-EXT.xsd

- Line 18 – 27 Removed “Request for change” Checkbox
 - xsd:element RequestForChangeInd type CheckboxType added to support form SCT-TAX.

FormCIT-EXT.xsd

- Line 18 – 27 Removed “Request for change” Checkbox
 - xsd:element RequestForChangeInd type CheckboxType added to support form CIT-TAX.

Changes DEBusiness2023V1.0 to DEBusiness2024V1.0 – Oct 10, 2024

Updated to FTA Standards Group – StateBusinessPackageV12.0

BusinessReturnDECIT-EXT.xsd BusinessReturnDECIT-TAX.xsd
BusinessReturnDECMP-EXT.xsd BusinessReturnDECMP-TAX.xsd
BusinessReturnDEPRT-EXT.xsd BusinessReturnDEPRT-RTN.xsd
BusinessReturnDESCT-EXT.xsd BusinessReturnDESCT-RTN.xsd

- xsd:attribute stateSchemaVersion changed to DEBusiness2024V1.0

SchCIT-TAXSubtractions.xsd

- Lines 99-108- Added “Ordinary and necessary business expenses paid or incurred for the taxable year by a marijuana business operating pursuant to Chapter 13 of Title 4 or Chapter 49A of Title 16”.
 - xsd:element MarijuanaExpenses type USAmountType added to support form CIT-TAX Under Schedule 4A, Line 9.

FormCIT-TAX.xsd

- Line 95 – 104 Added checkbox for “Farming” ○ **xsd:element** FarmingIndicator type CheckboxType added to support form CIT-TAX Page 1 checkboxes.
- Line 105 – 114 Added checkbox for “Property and Casualty Insurance” ○ **xsd:element** PropertyCasualtyInsurance type CheckboxType added to support form CIT-TAX Page 1 checkboxes.

FormCMP-TAX.xsd

- Line 146 – 155 Added “Capital Gains Tax” ○ **xsd:element** CapGainsTax type USAmountType added to support form CMP-TAX line 6.
- Line 156 – 165 Added “Scorp Payments” ○ **xsd:element** ScorpPayments type USAmountType added to support form CMP-TAX line 7.
- Line 166 – 175 Added “Refund Bus Credits” ○ **xsd:element** RefundBusCredits type USAmountType added to support form CMP-TAX line 8.
- Line 176 – 185 Added “Total Payments” ○ **xsd:element** TotalPayments type USAmountType added to support form CMP-TAX line 9.

FormSCT-EXT.xsd

- Line 18 – 27 Added “Request for change” Checkbox ○ **xsd:element** RequestForChangeInd type CheckboxType added to support form SCT-TAX.

FormCIT-EXT.xsd

- Line 18 – 27 Added “Request for change” Checkbox ○ **xsd:element** RequestForChangeInd type CheckboxType added to support form CIT-TAX.

DEeFileTypes.xsd

- Line 714 – 722 Added “Qualified Expenses Related To Operating A Marijuana Establishment Disallowed As A Deduction For Federal Purposes.” ○ **xsd:element** MarijuanaExpenses type DEBusinessTaxUSAmountType added to support form PRT-RTN Line 20, PRT-PSI Line 17.

If you have any questions or comments, please contact REV_Mef_support@state.de.us.

Changes DEBusiness2023V1.0 to DEBusiness2023V2.0 – Jan 8, 2024

The business tax schema has been changed to correct an issue with the schema for CIT extensions. If you have any questions or comments, please contact us at REV_Mef_support@delaware.gov.

BusinessReturnDECIT-EXT.xsd BusinessReturnDECIT-TAX.xsd
BusinessReturnDECMP-EXT.xsd BusinessReturnDECMP-TAX.xsd

**BusinessReturnDEPRT-EXT.xsd BusinessReturnDEPRT-RTN.xsd
BusinessReturnDESCT-EXT.xsd BusinessReturnDESCT-RTN.xsd**

- xsd:attribute stateSchemaVersion changed to DEBusiness2023V2.0

DEForms/FormCIT-EXT.xsd

- element ReturnState/ReturnDataState/FormCIT-EXT/WkstCIT-EXT/EstimatedTaxPaidAmt type changed to USAmountType.

Changes DEBusiness2023V1.0-DRAFT to DEBusiness2023V1.0 – Nov 13, 2023

There are no schema changes from the posted Draft version.

If you have any questions or comments, please contact us at REV_Mef_support@delaware.gov.

Changes DEBusiness2022V1.0 to DEBusiness2023V1.0-DRAFT – Nov 1, 2023

We are posting a draft version of the business tax schema – we do not expect major changes prior to the final version. Please contact us at REV_Mef_support@delaware.gov by November 7th if you have any comments or issues.

For tax year 2023, Delaware has changed the business tax forms to conform with our new form design and naming standards. Due to these form changes, significant changes have been made to our MeF schemas for corporate, sub-chapter S and partnership.

- Corporation Income Tax Return ○ Form 1100 changed to Form CIT-TAX
 - BusinessReturnDE1100.xsd changed to BusinessReturnDECIT-TAX.xsd.
 - ReturnDataDE1100.xsd changed to ReturnDataDECIT-TAX.xsd.
 - Form1100.xsd changed to FormCIT-TAX.xsd.
 - Sch1100Additions.xsd changed to SchCIT-TAXAdditions.xsd.
 - Sch1100Apportionment.xsd changed to SchCIT-TAXApportionment.xsd.
 - Sch1100DirectAllocation.xsd change to SchCIT-TAXDirectAllocation.xsd.
 - Sch1100InterestIncome.xsd changed to SchCIT-TAXInterestIncome.xsd.
 - Sch1100Subtractions.xsd changed to SchCIT-TAXSubtractions.xsd. □ Changes were made to all the above schemas to follow the new form naming conventions.
- Sub-Chapter S Return – ○ Form 1100S changed to Form SCT-RTN.
 - S Corporation Reconciliation of Ordinary Income to Total Net Income – Form 1100S Schedule A changed to Form SCT-SSA.
 - S Corporation Shareholders Information Return Shareholder's Share of Income, Deductions & Credits -Form 1100S Schedule A1 changed to Form SCT-SSR. □ BusinessReturnDE1100S.xsd changed to BusinessReturnDESCT- RTN.xsd.
 - ReturnDataDE1100S.xsd changed to ReturnDataDESCT-RTN.xsd.
 - Form1100S.xsd changed to FormSCT-RTN.xsd. □ Sch1100SA.xsd changed to FormSCT-SSA.xsd. □ Sch1100A1.xsd changed to FormSCTSSR.xsd.
 - Sch1100SApportionment.xsd changed to SchSCT-RTNApportionment.xsd.

- Changes were made to all the above schemas to follow the new form naming conventions.
 - Partnership Return
 - Form 300 changed to Form PRT-RTN.
 - Form 300 Schedule K1 changed to PRT-PSI.
 - BusinessReturnDE300.xsd changed to BusinessReturnDEPRT-RTN.xsd.
 - ReturnDataDE300.xsd changed to ReturnDataDEPRT-RTN.xsd.
 - Form300.xsd changed to FormPRT-RTN.xsd.
 - Sch300Apportionment.xsd changed to SchPRT-RTNApportionment.xsd.
 - Sch300IncomeDeductions.xsd changed to SchPRT-RTNIncomeDeductions.xsd.
 - Sch300K1.xsd changed to FormPRT-PSI.xsd.
 - Changes were made to all the above schemas to follow new the form naming conventions.

Support has been added for the following forms:

- CIT-EXT - Corporate Income Tax Request for Extension (formerly 1100T-EXT) ○
 - Added schema files include:
 - BusinessReturnDECIT-EXT.xsd
 - ReturnDataDECIT-EXT.xsd
 - FormCIT-EXT.xsd
- PRT-EXT - Partnership Request for Extension (new form – formerly IRS 7004) ○
 - Added schema files include:
 - BusinessReturnDEPRT-EXT.xsd
 - ReturnDataDEPRT-EXT.xsd
 - FormPRT-EXT.xsd
- SCT-EXT - S Corporation Request for Extension (formerly 1100P-EXT) ○
 - Added schema files include:
 - BusinessReturnDESCT-EXT.xsd
 - ReturnDataDESCT-EXT.xsd
 - FormSCT-EXT.xsd

In addition, support has been added for Delaware Composite Personal Income Tax.

- CMP-TAX - Composite Personal Income Tax Return (formerly 200C) ○
 - Added schema files include:
 - BusinessReturnDECMP-TAX.xsd
 - ReturnDataDECMP-TAX.xsd
 - FormCMP-TAX.xsd
 - FormCMP-SCH.xsd
- CMP-EXT - Application for Automatic Extension of Time to File Delaware Composite Income Tax Return (formerly 200C-EX) ○
 - Added schema files include:
 - BusinessReturnDECMP-EXT.xsd
 - ReturnDataDECMP-EXT.xsd
 - FormCMP-EXT.xsd

For tax year 2023, the values in the StateSubmissionManifest/StateSubmissionTyp will be updated to match the new form names. For business tax forms supported in tax year 2023, the values must be as follows.

Form	Tax Year	Submission Type	Submission Category
Corporate Form 1100	2021	1100	CORP
Sub-Chapter S Form	2021	1100S	CORP
Partnership Form 300	2021	300	PART
Corporate Form 1100	2022	1100	CORP
Sub-Chapter S Form	2022	1100S	CORP
Partnership Form 300	2022	300	PART
Corporate Form CIT-TAX	2023	CIT-TAX	CORP
Sub-Chapter S Form SCT-RTN	2023	SCT-RTN	CORP
Partnership Form PRT-RTN	2023	PRT-RTN	PART
Corporate Extension CIT-EXT	2023	CIT-EXT	CORP
Sub-Chapter S Extension SCT-EXT	2023	SCT-EXT	CORP
Partnership Extension PRT-EXT	2023	PRT-EXT	PART
DE Composite Return CMP-TAX	2023	CMP-TAX	PART
DE Composite Extension CMP-EXT	2023	CMP-EXT	PART

Changes were also made to the following schema files:

- DECommon\DEeFileTypes.xsd
 - Many annotations changed to reference new form names.
 - Elements added to type DEPartnerType.
 - Lines 98-105 added for optional element `//element(*,DEPartnerType)/ShareOfProfitBOY`.
 - Lines 106 – 113 added for optional element `//element(*,DEPartnerType)/ShareOfLossBOY`.
 - Lines 114 – 121 added for optional element `//element(*,DEPartnerType)/ShareOfCapitalBOY`.
 - Line 401 – complex type name DE1100SAAdditionsType changed to DESCTAdditionsType.
 - Line 491 – complex type name DE1100SASubtractionsType changed to DESCTSubtractionsType.
 - Line 545 – complex type name DE300IncomeAdditionsType changed to DEPRTIncomeAdditionsType.
 - Line 662 – complex type name DE300IncomeDeductionsType changed to DEPRTIncomeDeductionsType.
- StateBusiness\BusinessStateEnumerations.xsd
 - Lines 8 – 22 definition of simple type ReturnResponseType changed to support new form names and added forms.

Updated to FTA Standards Group – StateBusinessPackageV11.0

Notice regarding StateSubmissionManifest/StateSubmissionTyp – Nov 1, 2022 In preparation for business tax moving to our new integrated tax system, we are normalizing the values of the StateSubmissionManifest element StateSubmissionTyp. During ATS, we will reject any submissions with unexpected values in the StateSubmissionTyp element. After the production

BMF cutover, the element's value for all tax years will be enforced in production.

The value must be as follows:

Form	Submission Type	Submission Category
Corporate Form 1100	1100	CORP
Sub-Chapter S Form	1100S	CORP
Partnership Form 300	300	PART

Changes DEBusiness2021V1.0 to DEBusiness2022V1.0 – Oct 21, 2022

Updated to FTA Standards Group – StateBusinessPackageV10.0

**BusinessReturnDE1100.xsd BusinessReturnDE1100S.xsd
BusinessReturnDE300.xsd**

- xsd:attribute stateSchemaVersion changed to DEBusiness2022V1.0

Form1100.xsd

- Lines 155-164 added.
 - **xsd:element** FTILessTotalSubtractions type USAmountType added to support form 1100 line 3.

Form1100S.xsd

- Line 187 – 196 added.
 - **xsd:element** TNILessTotalSubtractions type USAmountType added to support form 1100-S line 3.

If you have any questions or comments, please contact
REV_Mef_support@state.de.us.

Important Notice regarding MeF processing for all Tax Types – Sep 15, 2022

The DE Division of Revenue is undergoing an implementation to a new processing system. To this end, we will be pausing the acknowledgment and download process for MeF from September 21, 2022 until October 12, 2022. You may continue to file, but we will not process returns & payments or send acknowledgments until October 12, 2022.

Changes from DEBusiness2020V1.0 to DEBusiness2021V1.0

Using FTA Standards Group -- StateBusinessPackageV8.0

**BusinessReturnDE1100.xsd BusinessReturnDE1100S.xsd
BusinessReturnDE300.xsd**

- xsd:attribute stateSchemaVersion changed to DEBusiness2021V1.0

DEForms/Sch1100Additions.xsd

- schema file added for complex type DESch1100AdditionsType & element Sch1100Additions.

DEForms/Sch1100Subtractions.xsd

- schema file added for complex type DESch1100SubtractionsType & element Sch1100Subtractions.

DEForms/Form1100.xsd

- Complex type DESch1100AdditionsType & element Sch1100Additions removed.
- Complex type DESch1100SubtractionsType & element Sch1100Subtractions removed.

ReturnDataDE1100.xsd

- Include DEForms/Sch1100Subtractions.xsd added.
- Include DEForms/Sch1100Additions.xsd added.

Changes from DEBusiness2019V1.0 to DEBusiness2020V1.0

Changes included in Release DEBusiness2020V1.0 are as follows:

For tax year 2020, the Delaware form 1100 Schedule 3 – Apportionment Percentage was updated to support single sales factor apportionment as enacted by “The Delaware Competes Act of 2016”.

Updated to FTA Standards Group - StateBusinessPackageV8.0

**BusinessReturnDE1100.xsd BusinessReturnDE1100S.xsd
BusinessReturnDE300.xsd**

- xsd:attribute stateSchemaVersion changed to DEBusiness2020V1.0

Sch1100Apportionment.xsd

- DESch1100ApportionmentType
 - Sections updated to reflect paper form 1100 changes.
 - 2019 SectionC renamed to SectionA supporting Gross Receipts Subject to Apportionment.
 - 2019 SectionD renamed to SectionB supporting Determination of Apportionment Percentage.
 - element AvgValueRatio deleted.
 - element WagesRatio deleted.

- element GrossReceiptsRatio deleted.
- 2019 SectionC renamed to SectionA supporting Gross Real and Tangible Personal Property.
- 2019 SectionD renamed to SectionB supporting Wages, Salaries, and Other Compensation Paid or Accrued to Employees.
- Annotations updated.

Sch1100SApportionment.xsd – New file

- Copied the 2019 Sch1100Apportionment.xsd file.
- DESch1100SApportionmentType ○ Renamed the 2019 DESch1100ApportionmentType
- Sch1100SApportionment ○ Renamed the 2019 element Sch1100Apportionment.
- Annotations updated.

BusinessReturnDE1100S.xsd

- include changed from DEForms/Sch1100Apportionment.xsd to DEForms/Sch1100SApportionment.xsd.

In response to the coronavirus pandemic, the Delaware Division of Revenue has extended the due date of the 2019 Delaware Form 1100 corporate income tax returns and payment of tax to July 15, 2020. When filing a return with the Delaware Division of Revenue, timely payment may be made any time up to and including July 15, 2020. A return filed prior to April 30, 2020, the original deadline, may still schedule a payment for any time through July 15, 2020. Taxpayers who have already scheduled payments can cancel them by contacting the Division of Revenue no later than 2 days prior to the scheduled payment date. The Division of Revenue will be able to assist the taxpayer in scheduling a new payment.

Changes from DEBusiness2018V1.0 to DEBusiness2019V1.0

Changes included in Release DEBusiness2019V1.0 are as follows:

Updated to TIGERS StateBusinessPackageV7.4

BusinessReturnDE1100.xsd BusinessReturnDE1100S.xsd

BusinessReturnDE300.xsd

- xsd:attribute stateSchemaVersion changed to DEBusiness2019V1.0

If you have any questions or comments, please contact

REV_Mef_support@state.de.us.

Changes from DEBusiness2017V1.0 to DEBusiness2018V1.0

Changes included in Release DEBusiness2018V1.0 are as follows:

Updated to TIGERS StateBusinessPackageV7.2

BusinessReturnDE1100.xsd BusinessReturnDE1100S.xsd

BusinessReturnDE300.xsd

- xsd:attribute stateSchemaVersion changed to DEBusiness2018V1.0

If you have any questions or comments, please contact
REV_Mef_support@state.de.us.

Changes from DEBusiness2016V1.0 to DEBusiness2017V1.0

Changes included in Release DEBusiness2017V1.0 are as follows:

Updated to TIGERS StateBusinessPackageV7.1

BusinessReturnDE1100.xsd BusinessReturnDE1100S.xsd

BusinessReturnDE300.xsd

- xsd:attribute stateSchemaVersion changed to DEBusiness2017V1.0

ReturnDateDE1100.xsd

- element Sch1100Subtractions added.
- element Sch1100Additions added. **Form1100.xsd**
- element Sch1100Subtractions and complex type DESch1100AdditionsType added.
- element Sch1100Subtractions and complex type DESch1100SubtractionsType added.
- element SmallCorporationIndicator added.
- element ESOPIndicator added.
- element Subtractions removed and element TotalSubtractions added.
- element Additions removed and element TotalAdditions added.

- element NonRefundableTaxCredits added.
- element BalanceAfterNRCredits added.
- element ApprovedCredits removed and element RefundableTaxCredits added.
- Annotation <LineNumber>s updated to match form lines.

Form1100S.xsd

- element SmallCorporationIndicator added
- element ESOPIndicator added.
- element NonRefundableTaxCredits added.
- element ApprovedCredits removed and element RefundableTaxCredits added.
- Annotation <LineNumber>s updated to match form lines.

Sch1100A1.xsd

- element NonRefundableTaxCredits added.
- element ApprovedCredits removed and element RefundableTaxCredits added.

If you have any questions or comments, please contact
REV_Mef_support@state.de.us.

Changes from DEBusiness2015V1.0 to DEBusiness2016V1.0

Changes included in Release DEBusiness2016V1.0 are as follows:

Updated to TIGERS StateBusinessPackageV6.2

BusinessReturnDE1100.xsd BusinessReturnDE1100S.xsd BusinessReturnDE300.xsd

- xsd:attribute stateSchemaVersion changed to DEBusiness2016V1.0

DEeFileTypes.xsd

- complexType DEPartnerType changed to require an address for Individual shareholders.
-

Changes from DEBusiness2014V2.0 to DEBusiness2015V1.0

Changes included in Release DEBusiness2015V1.0 are as follows:

Updated to TIGERS Forms Based StateBusinessPackageV5.2

**BusinessReturnDE1100.xsd BusinessReturnDE1100S.xsd
BusinessReturnDE300.xsd**

- xsd:attribute stateSchemaVersion changed to DEBusiness2015V1.0
-

Changes from DEBusiness2014V1.0 to DEBusiness2014V2.0

Changes included in Release DEBusiness2014V2.0 are as follows:

BusinessReturnDE1100.xsd BusinessReturnDE1100S.xsd

- xsd:attribute stateSchemaVersion changed to DEBusiness2014V2.0

BusinessReturnDE300.xsd and all schema files related to the Form 300 are included in this schema version.

BusinessStateEnumerations.xsd

- **ReturnTypeType** – 300 added to enumerations.
-

Changes from DEBusiness2013V1.0 to DEBusiness2014V1.0

Changes included in Release DEBusiness2014V1.0 are as follows: Updated to TIGERS Forms Based StateBusinessPackageV5.1

BusinessReturnDE1100.xsd BusinessReturnDE1100S.xsd

- xsd:attribute stateSchemaVersion changed to DEBusiness2014V1.0

BusinessReturnDE300.xsd and all schema files related to the Form 300 were removed from the schema set.

Changes from DEBusiness2012V1.0 to DEBusiness2013V1.0

There are no changes to the 2013 schema except to update the xsd:attribute stateSchemaVersion.

Once again, please note that for all elements of type DEDecimalType, we are looking for numbers as percentages. Hence, all of the values should be between 0.000000 and 100.000000.

For example,

$0/10000 = 0.0000000000 = 0.000000\% \rightarrow 0.000000$

$8934/10000 = 0.8934000000 = 89.340000\% \rightarrow 89.340000$

$10000/10000 = 1.0000000000 = 100.000000\% \rightarrow 100.000000$

Please note that although the schema for Delaware Form 300 is included in this release we do not expect to support the electronic filing of partnership returns for tax year 2013.

BusinessReturnDE1100.XSD BusinessReturnDE1100S.XSD BusinessReturnDE300.XSD

- xsd:attribute stateSchemaVersion changed to DEBusiness2013V1.0
-

Changes included in DEBusiness2012V1.0 are only what were needed to change to TIGERS Forms based schema set, StateBusinessPackageV4.0.

BusinessReturnDE1100.XSD BusinessReturnDE1100S.XSD BusinessReturnDE300.XSD

- xsd:attribute stateSchemaVersion changed to DEBusiness2012V1.0
-

Changes included in DEBusiness2011V1.0 are only what were needed to change to TIGERS Forms based schema set, StateBusinessPackageV2.6.

BusinessReturnDE1100.XSD BusinessReturnDE1100S.XSD BusinessReturnDE300.XSD

- xsd:attribute stateSchemaVersion changed to DEBusiness2011V1.0
-

Changes included in Release DEBusiness2010V1.0 were required by the TIGERS Schema Review Committee to get the schema up to date with the latest "Best Practices".

Changes included in Release DEBusiness2010V1.0 are as follows:

**BusinessReturnDE1100.XSD BusinessReturnDE1100S.XSD
BusinessReturnDE300.XSD**

- xsd:attribute stateSchemaVersion changed to DEBusiness2010V1.0

ReturnDataDE300.XSD

- xsd:include schemaLocation changed to DEForms/Sch300K1.xsd
- xsd:element SchK1 changed to Sch300K1

ReturnDataDE1100.XSD

- xsd:include schemaLocation changed to DEForms/Sch1100SA.xsdd
- xsd:element SchA1 changed to Sch1100A1

Form300.XSD

- xsd:annotation changed to re-order the elements and add <FormNumber>

Form1100.XSD

- xsd:annotation changed to re-order the elements and add <FormNumber>

Form1100S.XSD

- xsd:annotation changed to re-order the elements and add <FormNumber>

Sch300Apportionment.XSD

- xsd:annotation changed to add <FormNumber>

Sch300IncomeDeductions.XSD

- xsd:annotation changed to re-order the elements and add <FormNumber>

Sch300K1.XSD

- Filename changed from Sch300-K1.XSD
- DESchK1-1Type changed to DESch300K1-1Type
- SchK1-1 changed to Sch300K1-1
- DESchK1-1Type changed to DESch300K1-1Type
- SchK1 changed to Sch300K1
- DESchK1Type changed to DESch300K1Type
- xsd:annotation changed to re-order the elements and add <FormNumber>

Sch1100A1.XSD

- DESchA1Type changed to DESch1100A1Type
- OrdinaryIncome changed from Required to Optional
- SchA1 changed to Sch1100A1
- xsd:annotation changed to re-order the elements and add <FormNumber>

Sch1100Apportionment.XSD

- xsd:annotation changed to re-order the elements and add <FormNumber>
 - slight changes in annotation text for clarification.

Sch1100DirectAllocation.XSD

- xsd:annotation changed to re-order the elements and add <FormNumber>

Sch1100IncomeDeductions.XSD

- xsd:annotation changed to re-order the elements and add <FormNumber>

Sch1100SA.xsd

- Filename changed from Sch1100S-A.xsd
 - xsd:annotation changed to re-order the elements and add <FormNumber>
 - DEeFileTypes.xsd**
 - In DEPartnerType, the EINIndicator and SSNIndicator were moved into an <xsd:choice> block.
 - xsd:annotation changed to re-order the elements and add <FormNumber>
-

Changes Included in Release DEBusiness2010V0.3 are as follows:**DEeFileTypes.XSD**

- Added DEDecimalType
- ShareOfProfitEOY changed to DEDecimalType
- ShareOfLossEOY changed to DEDecimalType
- ShareOfCapitalEOY changed to DEDecimalType
- PercentageStockOwned changed to DEDecimalType
- ForeignInterest changed to USAmountType
- InterestUSSecurities changed to USAmountType
- InterestFromAffiliates changed to USAmountType
- InterestStateObligations changed to USAmountType
- OtherInterest changed to USAmountType

Note: Each "ShareOf" field should be a number between 0.000000 and 100.000000.

Form 1100.XSD

- ApportionmentPercentage changed to DEDecimalType

Note: ApportionmentPercentage should be a number between 0.000000 and 100.000000.

Form1100S.XSD

- NonResidentShareTaxPercentage changed to DEDecimalType

Note: NonResidentShareTaxPercentage should be a number between 0.000000 and 100.000000.

Sch1100Apportionment.XSD

- AvgValueRatio changed to DEDecimalType
- WagesRatio changed to DEDecimalType
- GrossReceiptsRatio changed to DEDecimalType
- StateApportionmentRatio changed to DEDecimalType

Note: Each "Ratio" field should be a number between 0.000000 and 100.000000.

Sch1100S-A.XSD

- StateApportionmentPct changed to DEDecimalType

Note: StateApportionmentPct should be a number between 0.000000 and 100.000000.

Sch300Apportionment.xsd

- AvgValueRatio changed to DEDecimalType
- WagesRatio changed to DEDecimalType
- GrossReceiptsRatio changed to DEDecimalType
- StateApportionmentRatio changed to DEDecimalType

Note: Each "Ratio" field should be a number between 0.000000 and 100.000000.

Sch300IncomeDeductions.xsd

- StateApportionmentPct changed to DEDecimalType

Note: StateApportionmentPct should be a number between 0.000000 and 100.000000.