



DELAWARE 2023

DIVISION OF REVENUE FORM
SCT-SSA

S CORPORATION RECONCILIATION OF ORDINARY INCOME TO TOTAL NET INCOME FORMERLY 1100S SCHEDULE A

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

+ **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. TOTAL - Add Line 3a through Line 12	13.	.00		.00

- **SUBTRACTIONS:**

14. SECTION 179 EXPENSE DEDUCTION (Federal Form 1120S, Schedule K, Line 11)	14.	.00		.00
15. CHARITABLE CONTRIBUTIONS (Federal Form 1120S, Schedule K, Line 12a)	15.	.00		.00
16. OTHER DEDUCTIONS (Federal Form 1120S, Schedule K, Line 12d)	16.	.00		.00
17. DEPLETION EXPENSE (Included on Federal Form 1120S, Schedule K, Line 15e)	17.	.00		.00
18. TOTAL - Add Line 14 through Line 17	18.	.00		.00
19. TOTAL NET INCOME (LOSS) - Subtract Line 18 from Line 13	19.	.00		.00

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