

STATEMENT OF PAYMENTS
 MADE BY GENERAL CONTRACTORS
 TO SUBCONTRACTORS

FORM 1280

*THIS FORM MUST BE ATTACHED TO CONTRACTOR'S MONTHLY GROSS RECEIPT TAX COUPON
 TO SUBSTANTIATE PAYMENTS TO SUBCONTRACTORS*

1. Enter Federal Employee Identification Number OR Social Security Number

1- -

2- - -

2. Name _____

3. Address _____

City _____ State _____ Zip _____

4. General Contractors Total Monthly Gross Receipts: Month _____ \$ _____

5. Less Payments to Subcontractors:

Name & Address

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| Employer ID No. | DE Business License No. |
| Amount of Payment | Business Code |

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| Employer ID No. | DE Business License No. |
| Amount of Payment | Business Code |

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| Employer ID No. | DE Business License No. |
| Amount of Payment | Business Code |

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| Employer ID No. | DE Business License No. |
| Amount of Payment | Business Code |

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| Employer ID No. | DE Business License No. |
| Amount of Payment | Business Code |

(See reverse side for additional space.)

6. Total Payments to Subcontractors \$ _____

7. Total Taxable Gross Receipts for the Month: \$ _____

* Business Codes 331, 332, 333, 335, 336 or 337. See Reverse side of this form for listing of activities not deductible as amounts paid to subcontractors.

 SIGNATURE TITLE DATE

Name & Address

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| Employer ID No. | DE Business License No. |
| Amount of Payment | Business Code |

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| Employer ID No. | DE Business License No. |
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| Employer ID No. | DE Business License No. |
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| Amount of Payment | Business Code |

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| Amount of Payment | Business Code |

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| Employer ID No. | DE Business License No. |
| Amount of Payment | Business Code |

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| Amount of Payment | Business Code |

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| Amount of Payment | Business Code |

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| Employer ID No. | DE Business License No. |
| Amount of Payment | Business Code |

* Business Codes 331, 332, 333, 335, 336 or 337 only.

LINE-BY-LINE INSTRUCTIONS

FORM 1280

1. Enter the account number of the business for which you are filing. This is either a federal employer identification number or a social security number, and can be found in your annual gross receipts coupon book.
2. Enter the contractor's business name, as it appears on the Delaware business license.
3. Enter the contractor's mailing address.
4. Enter the month and year for which the gross receipts tax is being reported. Enter the total amount of gross receipts being reported. (The total on Line 4 should also be entered on Line 1 of your gross receipts reporting coupon.)
5. List payments made to subcontractors. If you are reporting payments to more than five subcontractors, use the back of Form 1280 for additional space:
 - 1) Enter the subcontractor's business name and mailing address in the field provided.
 - 2) Enter the subcontractor's employer identification number.
 - 3) Enter the total amount of payment(s) made to the subcontractor.
 - 4) Enter the subcontractor's Delaware business license number. **Payments to subcontractors without a current business license will be denied.** They must have had a current license when the work was performed. Obtaining a license after the work will not allow them to be taken as a deduction on prior periods.
 - 5) Enter the subcontractor's business code (this can only be business code 331, 332, 333, 335, 336 or 337) a sub contractor listed with any other business code will be disallowed.
6. Enter the total amount of payments made to subcontractors. (The total on Line 6 should also be entered on Line 2 of your gross receipts reporting coupon.)
7. Subtract Line 6 from Line 4. Enter this amount on Line 7. (The amount on Line 7 should also be entered on Line 3 of your gross receipts reporting coupon.)

The following is a listing of activities/expenses which are **NOT DEDUCTIBLE** as amounts paid to subcontractors:

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| Accounting Expenses | Inspections |
| Advertising | Interior Designers/Decorators |
| Architects | Material supplied without labor |
| Attorneys | Operating Expenses |
| Cleaning | Realtors |
| Construction Management | Sanitation |
| Delivery or transportation charges | Security |
| Employment Agencies or temporary employees | Surveyors |
| Engineers | Taxes or other fees paid to any state, county, city or municipality |
| Environmental Studies | Trailer Rentals |
| Equipment Rental | Trash Removal |
| Exterminators | Utility Expenses |
| Hauling | |
| Horticulture | |

(Form 1280 - Revised 11/2007)