

**2012 DELAWARE 2012**  
**S CORPORATION RECONCILIATION AND**  
**SHAREHOLDERS INFORMATION RETURN**  
 FOR CALENDAR YEAR 2012

or Fiscal year beginning \_\_\_\_\_ 2012, and ending \_\_\_\_\_ 2013.

Name of S Corporation

Address

Zip Code

Delaware address if different from above

Zip Code

Date and State of Incorporation

Nature of Business

EMPLOYER IDENTIFICATION NUMBER

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CHECK APPLICABLE BOX:

INITIAL RETURN

CHANGE OF ADDRESS

EXTENSION ATTACHED

☐
☐
☐

IF OUT OF BUSINESS, ENTER DATE HERE: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

ATTACH COMPLETE COPY OF FEDERAL FORM 1120S

1. Total Net Income from Delaware Form 1100S, Schedule A, Column B, Line 19 .....	1		00
2. Subtractions:			
(a) Net interest from U.S. securities to the extent included in Line 1 .....	2a		00
(b) Wage deduction - Federal Jobs Credit .....	2b		00
(c) Total. Add Lines 2(a) and 2(b) .....	2c		00
3. Line 1 minus Line 2(c) .....	3		00
4. Additions:			
(a) Interest on obligations from any state except Delaware to the extent excluded from Line 1 .....	4a		00
(b) Depletion expense .....	4b		00
(c) Charitable contributions included in Line 1 for which the Delaware Land & Historic Resource Conservation credit was granted .....	4c		00
(d) Total. Add Lines 4(a) through 4(c) .....	4d		00
5. Distributive income. Add Lines 3 and 4(d) .....	5		00
6. Percentage of stock owned by non-residents .....	6		%
7. Distributive income attributable to non-resident shareholders. (Multiply Line 5 by the percentage on Line 6) .....	7		00
8. Tax due on behalf of non-resident shareholders (Line 7 x 6.75%) .....	8		00
9. Estimated tax paid on behalf of non-resident shareholders from Delaware Form 1100P .....	9		00
10. Other payments (Attach schedule) .....	10		00
11. Approved income tax credits .....	11		00
12. Total payments and credits. Add Lines 9 through 11 .....	12		00
13. If Line 8 is greater than Line 12, enter BALANCE DUE AND PAY IN FULL. If Line 12 is greater than Line 8, the amount on Line 12 will be the amount of estimated tax proportionally claimed by the non-resident shareholder(s) upon the filing of their Delaware non-resident personal income tax return. A refund will not be issued directly to the S Corporation for any overpayment of estimated tax paid on behalf of the non-resident shareholders. ....	13		00

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than the taxpayer, the declaration is based on all information of which the preparer has any knowledge.

Date

Signature of Officer

Title

Email Address

Date

Signature of individual or firm preparing the return

Address



**SCHEDULE 1 - APPORTIONMENT PERCENTAGE**

Schedule 1-A - Gross Real and Tangible Personal Property										
Description		Within Delaware				Within and Without Delaware				
		Beginning of Year		End of Year		Beginning of Year		End of Year		
1	Real and tangible property owned .....		00		00		00		00	1
2	Real and tangible property rented (Eight times annual rental paid) .....		00		00		00		00	2
3	Total .....		00		00		00		00	3
4	Less: Value at original cost of real and tangible property the income from which is separately allocated (See instructions) .....		00		00		00		00	4
5	Total .....		0	0	00		0	0	00	5
6	Average value (See instructions) .....				00				00	6

Schedule 1-B - Wages, Salaries, and Other Compensation Paid or Accrued to Employees						
Description		Within Delaware		Within and Without Delaware		
1	Wages, salaries, and other compensation of all employees .....		00		00	1
2	Less: Wages, salaries, and other compensation of general executive officers .....		00		00	2
3	Total .....		00		00	3

Schedule 1-C - Gross Receipts Subject to Apportionment						
1	Gross receipts from sales of tangible personal property .....		00		00	1
2	Gross income from other sources (Attach statement) .....		00		00	2
3	Total .....		00		00	3

Schedule 1-D - Determination of Apportionment Percentage						
1	Average value of real and tangible property within Delaware .....		00	=		%
2	Average value of real and tangible property within and without Delaware .....		00			
3	Wages, salaries and other compensation paid to employees within Delaware .....		00	=		%
4	Wages, salaries and other compensation paid to employees within and without Delaware .....		00			
5	Gross receipts and gross income from within Delaware .....		00	=		%
6	Gross receipts and gross income from within and without Delaware .....		00			
7	Total .....					
8	Apportionment percentage (See instructions) .....					%



## FORM 1100S

## SCHEDULE A

2012 DELAWARE S CORPORATION RECONCILIATION OF 2012  
ORDINARY INCOME TO TOTAL NET INCOME

For Calendar Year 2012

or Fiscal year beginning

2012, and ending

2013

Name of S Corporation

E.I. No.

1. Ordinary income (loss) from Federal Form 1120S, Schedule K, Line 1 .....
2. Apportionment percentage from Delaware Form 1100S, Schedule 1-D, Line 8 .....
3. Ordinary income apportioned to Delaware. Multiply Line 1 times Line 2 .....

	00
	%
	00

1.  
2.  
3.Column A  
TotalColumn B  
Within Delaware

3(a) Enter in Column A the amount from Line 1.

Enter in Column B the amount from Line 3.

	00		00
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3(a)

## ADDITIONS:

4. Net income (loss) from rental real estate activities,  
Federal Form 1120S, Schedule K, Line 2 .....
5. Net income (loss) from other rental activities,  
Federal Form 1120S, Schedule K, Line 3c .....
6. Interest income from Federal Form 1120S, Schedule K, Line 4 .....
7. Dividend income from Federal Form 1120S, Schedule K, Line 5a .....
8. Royalty income from Federal Form 1120S, Schedule K, Line 6 .....
9. Net short term capital gain (loss) from  
Federal Form 1120S, Schedule K, Line 7 .....
10. Net long term capital gain (loss) from  
Federal Form 1120S, Schedule K, Line 8a .....
11. Net gain (loss) under Section 1231 from  
Federal Form 1120S, Schedule K, Line 9 .....
12. Other income (loss)(Attach schedule) from  
Federal Form 1120S, Schedule K, Line 10 .....
13. Total. Add Lines 3(a) through 12 .....

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## SUBTRACTIONS:

14. Section 179 expense deduction from  
Federal Form 1120S, Schedule K, Line 11 .....
15. Charitable contributions from  
Federal Form 1120S, Schedule K, Line 12a .....
16. Other deductions from Federal Form 1120S, Schedule K, Line 12d .....
17. Depletion expense included on  
Federal Form 1120S, Schedule K, Line 15e .....
18. Total. Add Lines 14 through 17 .....
19. Total Net Income (Loss). Line 13 minus Line 18  
Enter the amount from Column B on Delaware Form 1100S, Line 1 .....

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	00		00
	00		00
	00		00
	00		00
	00		00

14.  
15.  
16.  
17.  
18.  
19.

**FORM 1100S**  
**SCHEDULE A-1**

**2012 S CORPORATION 2012**  
**SHAREHOLDERS INFORMATION RETURN**

**SHAREHOLDER'S SHARE OF INCOME, DEDUCTIONS & CREDITS**  
For Calendar Year 2012

or Fiscal year beginning \_\_\_\_\_ 2012, and ending \_\_\_\_\_ 2013

Shareholder's Identifying Number ▶ \_\_\_\_\_  
Shareholder's Name, Address and Zip Code: \_\_\_\_\_

SCorporation's Identifying Number ▶ \_\_\_\_\_  
SCorporation's Name, Address and Zip Code: \_\_\_\_\_

Percentage of Stock Owned _____ %	Column A Resident		Column B Non-Resident		
1. Shareholder's portion of ordinary income (loss) from Delaware Form 1100S, Schedule A, Line 3(a) .....		00		00	1.
<b>ADDITIONS:</b>					
2. Net income (loss) from rental real estate activities, Delaware Form 1100S, Schedule A, Line 4 .....		00		00	2.
3. Net income (loss) from other rental activities, Delaware Form 1100S, Schedule A, Line 5 .....		00		00	3.
4. Interest income from Delaware Form 1100S, Schedule A, Line 6 .....		00		00	4.
5. Dividend income from Delaware Form 1100S, Schedule A, Line 7 .....		00		00	5.
6. Royalty income from Delaware Form 1100S, Schedule A, Line 8 .....		00		00	6.
7. Net short term capital gain (loss) from Delaware Form 1100S, Schedule A, Line 9 .....		00		00	7.
8. Net long term capital gain (loss) from Delaware Form 1100S, Schedule A, Line 10 .....		00		00	8.
9. Net gain (loss) under Section 1231 from Delaware Form 1100S, Schedule A, Line 11 .....		00		00	9.
10. Other income (loss) (Attach schedule) from Delaware Form 1100S, Schedule A, Line 12 .....		00		00	10.
11. Total. Add Lines 1 through 10 .....		00		00	11.


<b>SUBTRACTIONS:</b>					
12. Section 179 expense deduction from Delaware Form 1100S, Schedule A, Line 14 .....		00		00	12.
13. Charitable contributions from Delaware Form 1100S, Schedule A, Line 15 .....		00		00	13.
14. Other deductions from Delaware Form 1100S, Schedule A, Line 16 .....		00		00	14.
15. Depletion expense from Delaware Form 1100S, Schedule A, Line 17 .....		00		00	15.
16. Total. Add Lines 12 through 15 .....		00		00	16.
17. Total Net Income (Loss). Line 11 minus Line 16 .....		00		00	17.

**STATE MODIFICATIONS**

<b>SUBTRACTIONS:</b>					
18. Net interest from U.S. Securities from Delaware Form 1100S, Line 2(a) .....		00		00	18.
19. Wage deduction - Federal Jobs Credit from Delaware Form 1100S, Line 2(b) .....		00		00	19.



ADDITIONS:		Column A Resident	Column B Non-Resident	
20. Interest from any state except Delaware from Delaware Form 1100S, Line 4(a) .....		00	00	20.
21. Depletion expense - oil and gas from Delaware Form 1100S, Line 4(b) .....		00	00	21.
22. Charitable contributions for which the Delaware Land & Historic Resource Conservation credit was granted from Delaware Form 1100S, Line 4(c) .....		00	00	22.
<b>INCOME TAX CREDITS:</b>				
23. Approved income tax credits from S Corporation .....		00	00	23.
24. Estimated tax paid on behalf of the individual non-resident shareholder .....			00	24.



## INSTRUCTIONS FOR DELAWARE SCHEDULE A-1

### LINES 1-17

An S Corporation must prepare Delaware Schedule A-1, Shareholders Share of Income, Deductions & Credits for all shareholders. One copy is to be given to each shareholder and a copy must be attached to this return. Delaware Schedule A-1 is similar to Federal Schedule K-1, with the addition of several lines for state modifications and credits.

Complete Delaware Schedule A-1 by multiplying Lines 3(a) through 12, Lines 14 through 17 on Delaware Schedule A and Lines 2(a), 2(b) and 4(a) through 4(c) on Delaware Form 1100S by the percentage of stock owned by each shareholder. Enter the results on the respective lines on Delaware Schedule A-1. This is the amount of distributive income for each shareholder.

Use Column A to report resident shareholder information and Column B to report non-resident shareholder information. The amounts in Column A must be the same as reported on Federal Schedule K-1. Enter in Column B the non-resident shareholder's percentage ownership of those items of income and deduction from Delaware Form 1100S, Schedule A, Column B. Every shareholder must report each item of income or deduction on a Delaware personal income tax return. Please refer to the instructions for Federal Schedule K-1 for the appropriate line on which to enter the information and the Delaware line which corresponds to such line.

Federal Schedule K-1 cannot be used in lieu of Delaware Schedule A-1 when filing the S Corporation Reconciliation and Shareholders Information Return. Delaware Schedule A-1 must be filed for each **resident and non-resident** shareholder of the S Corporation.

### STATE MODIFICATIONS:

#### LINE 18 - NET INTEREST FROM U.S. SECURITIES

Enter on Line 18 the amount of interest income from U.S. securities from Delaware Form 1100S, Line 2(a) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 33 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 22 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

#### LINE 19 - WAGE DEDUCTION - FEDERAL JOBS CREDIT

Enter on Line 19 the amount of wages paid from Delaware Form 1100S, Line 2(b) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 35 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 25 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

#### LINE 20 - INTEREST FROM ANY STATE EXCEPT DELAWARE

Enter on Line 20 the amount of interest income received from obligations issued by any state or political subdivision other than the State of Delaware or its political subdivisions from Delaware Form 1100S, Line 4(a) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 29 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 18 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

#### LINE 21 - DEPLETION EXPENSE - OIL & GAS

Enter on Line 21 the amount of depletion expense from Delaware Form 1100S, Line 4(b) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 30 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 19 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

#### LINE 22 - DELAWARE LAND & HISTORIC RESOURCE CONSERVATION CHARITABLE CONTRIBUTION

Enter on Line 22 the amount of charitable contributions for which the Delaware Land & Historic Resource Conservation credit was granted from Delaware Form 1100S, Line 4(c) multiplied by the percentage of stock owned by each shareholder. Also enter the amount on Line 46b of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 35b of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

#### LINE 23 - APPROVED INCOME TAX CREDITS

Enter on Line 23 the approved income tax credits from Delaware Form 700, Delaware Income Tax Credit Schedule. Also enter the amount on Line 12 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 45 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

#### LINE 24 - ESTIMATED TAX PAID ON BEHALF OF NON-RESIDENT SHAREHOLDERS

For each non-resident shareholder, multiply the total of Lines 9, 10 and 13 from Delaware Form 1100S by a fraction, the numerator of which is the percentage of stock owned by each non-resident shareholder and denominator of which is the percentage of stock owned by all non-resident shareholders. Also enter the result on Line 19 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 50 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

**ATTACH A COPY OF THIS SCHEDULE TO YOUR DELAWARE PERSONAL INCOME TAX RETURN**