

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

1

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

2

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

3

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

4

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

5

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.

Name & Address

6	

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

7	

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

8	

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

9	

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

10	

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

11	

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

12	

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

13	

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

14	

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

15	

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:

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)