DELAWARE DIVISION OF REVENUE

2025 FORM CIT-TAX

CORPORATION INCOME TAX RETURN

Prepare For Print | Reset

For Fiscal Year beginning ____ and ending ____

Name of Corporation

Street Address

City | State | Zip Code

Delaware Address (if different than above)

City | State | Zip Code

State of Incorporation | Date of Incorporation | If Out of Business, Enter Date

Nature of Business

Taxpayer ID

☐ Small Corporation ☐ ESOP

✓ Check Applicable Box(es):

☐ Initial Return ☐ Amended Return

☐ Change of Address ☐ Extension Attached

☐ Farming ☐ Property and Casualty Insurance

1.	**FEDERAL TAXABLE INCOME** (See instructions)	1.	$ .00
2.	**TOTAL SUBTRACTIONS** (Schedule 4A)	2.	$ .00
3.	**Subtract** Line 2 from Line 1	3.	$ .00
4.	**TOTAL ADDITIONS** (Schedule 4B)	4.	$ .00
5.	**ENTIRE NET INCOME - Add** Line 3 to Line 4 (Where Line 5 is derived entirely from sources within Delaware, enter amount on Line 11.)	5.	$ .00

Where the entire income (Line 5) is NOT derived from sources within Delaware, complete Lines 6 through 10.

6.	**TOTAL NON-APPORTIONABLE INCOME (OR LOSS)** (Schedule 2, Column 3, Line 8)	6.	$ .00
7.	**INCOME (OR LOSS) SUBJECT TO APPORTIONMENT - Subtract** Line 6 from Line 5	7.	$ .00
8.	**APPORTIONMENT PERCENTAGE** (Schedule 3B, Line 3)	8.	%
9.	**INCOME (OR LOSS) APPORTIONED TO DELAWARE - Multiply** Line 7 by Line 8	9.	$ .00
10.	**NON-APPORTIONABLE INCOME (OR LOSS)** (Schedule 2, Column 1, Line 8)	10.	$ .00

11.	**TOTAL - Add** Line 9 to Line 10	11.	$ .00
12.	**DELAWARE TAXABLE INCOME** (Line 5 or Line 11, whichever is less)	12.	$ .00
13.	**TAX LIABILITY - Multiply** Line 12 by .087	13.	$ .00
14.	**APPROVED NON-REFUNDABLE TAX CREDITS**	14.	$ .00
15.	**BALANCE DUE AFTER APPROVED NON-REFUNDABLE TAX CREDITS - Subtract** Line 14 from Line 13 (Enter 0 if Neg)	15.	$ .00
16.	**DELAWARE TENTATIVE TAX PAID**	16.	$ .00
17.	**CREDIT CARRY-OVER FROM PRIOR YEAR**	17.	$ .00
18.	**OTHER PAYMENTS** (Attach statement)	18.	$ .00
19.	**APPROVED REFUNDABLE INCOME TAX CREDITS**	19.	$ .00
20.	**TOTAL PAYMENTS AND CREDITS - Add** Line 16 through Line 19	20.	$ .00
21.	**BALANCE DUE AND PAY IN FULL** (If Line 15 is greater than Line 20 **Subtract** Line 20 from Line 15)	21.	$ .00
22a.	**OVERPAYMENT** (If Line 20 is greater than Line 15 **Subtract** Line 15 from Line 20)	22a.	$ .00
22b.	**AMOUNT TO BE REFUNDED**	22b.	$ .00
22c.	**AMOUNT TO BE CREDITED TO 2026 TENTATIVE TAX**	22c.	$ .00

Attach Completed Copy of Federal Form 1120

PLEASE SEE PAGE 3 FOR SIGNATURE LINES AND MAILING INSTRUCTIONS

DELAWARE DIVISION OF REVENUE
2025 FORM CIT-TAX
CORPORATION INCOME TAX RETURN

NAME		TAXPAYER ID	

SCHEDULE 1 — INTEREST INCOME

	Description of Interest	Column 1 Foreign Interest	Column 2 Interest Received from U.S. Securities	Column 3 Interest Received from Affiliated Companies	Column 4 Interest Received from State Obligations	Column 5 Other Interest Income
1.		$ .00	$ .00	$ .00	$ .00	$ .00
2.		$ .00	$ .00	$ .00	$ .00	$ .00
3.		$ .00	$ .00	$ .00	$ .00	$ .00
4.		$ .00	$ .00	$ .00	$ .00	$ .00
5.		$ .00	$ .00	$ .00	$ .00	$ .00
6.	**TOTAL**	$ .00	$ .00	$ .00	$ .00	$ .00

SCHEDULE 2 — NON-APPORTIONABLE INCOME ALLOCATED WITHIN AND WITHOUT DELAWARE

			Column 1 Within Delaware	Column 2 Without Delaware	Column 3 Total
1.	**RENTS AND ROYALTIES FROM TANGIBLE PROPERTY**	1.	$ .00	$ .00	$ .00
2.	**ROYALTIES FROM PATENTS AND COPYRIGHTS**	2.	$ .00	$ .00	$ .00
3.	**GAINS OR (LOSSES) FROM SALE OF REAL PROPERTY**	3.	$ .00	$ .00	$ .00
4.	**GAINS OR (LOSSES) FROM SALE OF DEPRECIABLE TANGIBLE PROPERTY**	4.	$ .00	$ .00	$ .00
5.	**INTEREST INCOME** (Schedule 1, Columns 4 and 5, Line 6)	5.	$ .00	$ .00	$ .00
6.	**TOTAL -** Add Line 1 through Line 5	6.	$ .00	$ .00	$ .00
7.	**LESS: APPLICABLE EXPENSES** (Attach statement)	7.	$ .00	$ .00	$ .00
8.	**TOTAL NON-APPORTIONABLE INCOME** - **Subtract** Line 7 from Line 6	8.	$ .00	$ .00	$ .00

SCHEDULE 3A — GROSS RECEIPTS SUBJECT TO APPORTIONMENT

			Within Delaware	Within and Without Delaware
1.	**GROSS RECEIPTS FROM SALES OF TANGIBLE PERSONAL PROPERTY**	1.	$ .00	$ .00
2.	**GROSS INCOME FROM OTHER SOURCES** (Attach statement)	2.	$ .00	$ .00
3.	**TOTAL -** Add Line 1 to Line 2	3.	$ .00	$ .00

SCHEDULE 3B — DETERMINATION OF APPORTIONMENT PERCENTAGE

1.	**GROSS RECEIPTS AND GROSS INCOME FROM WITHIN DELAWARE**	1.	.00	=	%
2.	**GROSS RECEIPTS AND GROSS INCOME FROM WITHIN AND WITHOUT DELAWARE**	2.	.00		
3.	**APPORTIONMENT PERCENTAGE** (See instructions)	3.			%

SCHEDULE 3C — GROSS REAL AND TANGIBLE PROPERTY

		Within Delaware		Within and Without Delaware	
		Beginning of Year	End of Year	Beginning of Year	End of Year
1.	**REAL & TANGIBLE PROPERTY OWNED**	$ .00	$ .00	$ .00	$ .00
2.	**REAL & TANGIBLE PROPERTY RENTED** (eight times annual rental paid)	$ .00	$ .00	$ .00	$ .00
3.	**TOTAL -** Add Line 1 to Line 2	$ .00	$ .00	$ .00	$ .00
4.	**LESS: VALUE AT ORIGINAL COST OF REAL AND TANGIBLE PROPERTY**, the income from which is separately allocated (See instructions)	$ .00	$ .00	$ .00	$ .00
5.	**TOTAL -** Subtract Line 4 from Line 3	$ .00	$ .00	$ .00	$ .00
6.	**AVERAGE VALUE** (See instructions)	$ .00		$ .00	

SCHEDULE 3D — WAGES, SALARIES, AND OTHER COMPENSATION PAID OR ACCRUED TO EMPLOYEES

			Within Delaware	Within and Without Delaware
1.	**WAGES, SALARIES, AND OTHER COMPENSATION OF ALL EMPLOYEES**	1.	$ .00	$ .00
2.	**LESS: WAGES, SALARIES, AND OTHER COMPENSATION OF GENERAL EXECUTIVE OFFICERS**	2.	$ .00	$ .00
3.	**TOTAL -** Subtract Line 2 from Line 1	3.	$ .00	$ .00

DELAWARE 2025 FORM
DIVISION OF REVENUE CIT-TAX

CORPORATION INCOME TAX RETURN

NAME		TAXPAYER ID	

SCHEDULE 4A — SUBTRACTIONS

1.	**FOREIGN DIVIDENDS, INTEREST, AND ROYALTIES**	1.	$ .00
2.	**NET INTEREST FROM U.S. SECURITIES** (Schedule 1, Column 2)	2.	$ .00
3.	**INTEREST FROM AFFILIATED COMPANIES** (Schedule 1, Column 3)	3.	$ .00
4.	**GAIN FROM SALE OF U.S. OR DELAWARE SECURITIES**	4.	$ .00
5.	**WAGE DEDUCTION - FEDERAL JOBS CREDIT**	5.	$ .00
6.	**HANDICAPPED ACCESSIBILITY DEDUCTION** (Attach statement)	6.	$ .00
7.	**NET OPERATING LOSS CARRY-OVER**	7.	$ .00
8.	**NBI** (Must attach form CIT-SCH)	8.	$ .00
9.	**ORDINARY AND NECESSARY BUSINESS EXPENSES AS NOT ALLOWED ON THE FEDERAL RETURN AND FOR A DELAWARE-LICENSED MARIJUANA RELATED BUSINESS.**	9.	$ .00
10.	**TOTAL SUBTRACTIONS - Add** Line 1 through Line 9	10.	$ .00

SCHEDULE 4B — ADDITIONS

1.	**ALL STATE AND POLITICAL SUBDIVISION INCOME TAXES DEDUCTED IN COMPUTING LINE 1**	1.	$ .00
2.	**LOSS FROM SALE OF U.S. OR DELAWARE SECURITIES**	2.	$ .00
3.	**INTEREST INCOME FROM OBLIGATIONS OF ANY STATE EXCEPT DE** (Schedule 1, Column 4)	3.	$ .00
4.	**DEPLETION EXPENSE (OIL AND GAS) AND DECOUPLING MODIFICATION**	4.	$ .00
5.	**INTEREST PAID AFFILIATED COMPANIES** (See instructions)	5.	$ .00
6.	**DONATIONS INCLUDED IN LINE 1 FOR WHICH DELAWARE INCOME TAX CREDITS WERE GRANTED**	6.	$ .00
7.	**TOTAL ADDITIONS - Add** Line 1 through Line 6	7.	$ .00

BE SURE TO SIGN YOUR RETURN BELOW AND KEEP A COPY FOR YOUR RECORDS

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

SIGNATURE OF OFFICER   DATE

TITLE OF OFFICER

PHONE NUMBER

EMAIL ADDRESS

PAID PREPARER INFORMATION

PAID PREPARER SIGNATURE   DATE

ADDRESS

CITY   STATE   ZIP CODE

EIN, SSN or PTIN   PHONE NUMBER

EMAIL ADDRESS

MAIL COMPLETED FORM WITH REMITTANCE PAYABLE TO:
Delaware Division of Revenue
PO Box 2044
Wilmington, DE 19899-2044

PLEASE REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN