Print Clear Form

CITY OF DELAWARE
Income Tax Department
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FILING REQUIRED EVEN IF NO TAX DUE

YEAR: _____ BUSINESS – FORM R
CITY OF DELAWARE INCOME TAX

Fiscal Year Beginning _____ 20 _____ and ending _____ 20 _____

DUE ON OR BEFORE THE FIFTEENTH DAY OF THE FOURTH MONTH FOLLOWING THE CLOSE OF THE TAX YEAR

FOR TAX OFFICE USE ONLY

AMOUNT PAID WITH THIS RETURN

☐ Check ☐ Cash ☐ Money Order
Check No _____
Date of Audit _____
Audited by _____

NAME & ADDRESS: Indicate Change(s) by Checking ☐ Name ☐ Address ☐ Effective Date

Principal Business Activity _____
☐ Corporation ☐ S Corporation ☐ Partnership ☐ Other _____
Federal ID No _____
Local Delaware Address (if different from mailing address) _____

Should this account be inactive? Yes No
If yes, attach explanation
Is this a consolidated return? Yes No If yes, attach list of subsidiaries
Are any employees leased in the year covered by this return? Yes No
If yes, please provide name, address and FEIN of leasing company.

INCOME

1. INCOME PER ATTACHED FEDERAL RETURN (Form 1120, line 28; Form 1120S, Schedule K, line 18; Form 1065 "Analysis of Net income (Loss)", line 1; Form 1041, line 17 or the equivalent) ..... $ _____

ADJUSTMENTS TO INCOME

2. a. Items not deductible (from line I Schedule X on page 2) ..... ADD $ _____
   b. Items not taxable (from line O Schedule X on page 2) ..... DEDUCT $ _____
   c. Difference between 2a and 2b to be added or subtracted from line 1 ..... $ _____
3. ADJUSTED FEDERAL TAXABLE INCOME (line 1 plus or minus line 2c, if Schedule X is used) ..... $ _____
   a. less allowable losses per previous income tax returns (attach Schedule) ..... $ _____
   b. amount allocable to Delaware _____ % (from step 5, Schedule Y)
4. AMOUNT SUBJECT TO DELAWARE INCOME TAX (line 3 minus line 3a, multiplied by line 3b) ..... $ _____

TAX

5. TAX DUE: 1.85% OF LINE 4 ..... $ _____
6. LESS CREDITS FOR ESTIMATED TAX PAYMENTS AND OVERPAYMENTS FROM PRIOR YEAR RETURN (attach detail) ..... $ _____
7. a. IF LINE 5 IS GREATER THAN LINE 6, tax due.
   Make remittance payable to City of Delaware ..... $ _____
   b. IF LINE 6 IS GREATER THAN LINE 5, difference/overpayment to be refunded $ _____
   or credited $ _____ to next year.

   (IF LINE 7a OR 7b IS $10 OR LESS, NO PAYMENT DUE, NO REFUND ISSUED OR CREDIT CARRY FORWARD)
8. Declaration penalty $ _____ Penalty $ _____ Interest $ _____ Late filing penalty $ _____

DECLARATION OF ESTIMATED TAX

9. TOTAL INCOME SUBJECT TO TAX ..... $ _____
10. MULTIPLY LINE 9 X 1.85% (.0185) ..... DECLARATION $ _____
11. OVERPAYMENT CREDIT FROM PRIOR YEARS ..... $ _____
12. AMOUNT PAID WITH THIS DECLARATION (1/4 of line 10 less line 11 carryover credit) ..... $ _____
13. TOTAL PAYMENT (Line 7a Plus Line 12) ..... $ _____

MAKE CHECKS PAYABLE TO THE CITY OF DELAWARE

I certify 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 taxpayer, the declaration is based on all information of which preparer has any knowledge. May the City of Delaware discuss this return with the preparer shown below ☐ YES ☐ NO.

SIGNATURE OF PERSON PREPARING IF OTHER THAN TAXPAYER DATE

SIGNATURE OF TAXPAYER OR AGENT (REQUIRED) DATE

EMAIL TELEPHONE NUMBER

TITLE IF SIGNING FOR A BUSINESS

ALL FEDERAL SCHEDULES MUST BE ATTACHED TO THIS RETURN

SCHEDULE X — Reconciliation with Federal Tax Return Per O.R.C. 718

	ITEMS NOT DEDUCTIBLE	ADD
A.	Federally deducted losses from IRC 1221 or 1231 property dispositions	$
B.	**Five percent of intangible income reported in letter K** except that from IRC 1221 property dispositions	
C.	Taxes based on Income	
D.	Guaranteed payments or accruals to or for current or former partners or members	
E.	Federally deducted dividends distributions to REIT or RIC Investors	
F.	Federally deducted amounts paid or accrued to or for qualified self-employed retirement plans for owners or owner-employees of non-C Corp entities	
G.	Rental activities by Partnerships, S corps, LLCs, Trusts	
H.	Other	
I.	TOTAL (enter line 2a other side)	$

	ITEMS NOT TAXABLE	DEDUCT
J.	Capital gains (IRC 1221 or 1231 property dispositions except to the extent the income and gains apply to the those described in IRC 1245 or 1250)	$
K.	Federally reported intangible income such as, but not limited to Interest, dividends, patent and copyright income	
L.	Amount of Federal tax credit to the extent they have reduced corresponding operating expenses	
M.	Not previously deducted IRC section 179 expense	
N.	Partnership, S Corp, LLC, Charitable contributions	
O.	TOTAL (enter line 2b other side)	$

SCHEDULE Y — Business Apportionment Formula

		a. LOCATED EVERYWHERE	b. LOCATED IN DELAWARE	c. PERCENTAGE (b ÷ a)
STEP 1	Original cost of real and tangible personal property			
	Gross annual rentals paid multiplied by 8			
	TOTAL STEP 1			%
STEP 2	Gross receipts from sales made and/or work or services performed			%
STEP 3	Wages, salaries and other compensation paid			%
STEP 4	Total Percentages			%
STEP 5	Average percentage (Divide total percentages by number of percentages used). Carry to Line 3c Page 1			%