

2013  
**BUSINESS – FORM R**  
**CITY OF DELAWARE INCOME TAX**

FOR TAX OFFICE USE ONLY

**AMOUNT PAID WITH THIS RETURN**

Check  Cash  Money Order  
Check No \_\_\_\_\_  
Date of Audit \_\_\_\_\_  
Audited by \_\_\_\_\_

**FILING REQUIRED EVEN IF NO TAX DUE**

**DUE ON OR BEFORE APRIL 15 OR WITHIN  
3 1/2 MONTHS FROM END OF FISCAL YEAR**

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) \_\_\_\_\_

Fiscal Year Beginning \_\_\_\_\_ 20 \_\_\_\_\_ and ending \_\_\_\_\_ 20 \_\_\_\_\_

Should this account be inactive?  Yes  No

If yes, attach explanation

**INCOME** 1. ADJUSTED FEDERAL TAXABLE INCOME (Form 1120, line 28; 1120S, Schedule K, line 17e; Form 1120A, line 24, Form 1065 "Analysis of Net income (Loss)", line 1; Form 1041, line 17 or the equivalent) ..... \$ \_\_\_\_\_

**ADJUST-MENTS 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. a. ADJUSTED NET INCOME (line 1 plus or minus 2c if Schedule X is used) ..... \$ \_\_\_\_\_

b. Amount of line 3a allocable \_\_\_\_\_% (from step 5 Schedule Y) ..... \$ \_\_\_\_\_

c. Less allocable loss per previous Income tax return (complete Schedule L) ..... \$ \_\_\_\_\_

4. AMOUNT SUBJECT TO DELAWARE INCOME TAX (line 3b less line 3c) ..... \$ \_\_\_\_\_

**TAX** 5. TAX DUE: 1.85% OF LINE 4 ..... \$ \_\_\_\_\_

6. LESS CREDITS FOR ESTIMATED TAX PAYMENTS AND OVERPAYMENTS FROM PRIOR YEAR RETURN ..... \$ \_\_\_\_\_

7. IF LINE 5 IS GREATER THAN LINE 6, payment of balance must accompany this return  
Make remittance payable to the City of Delaware ..... \$ \_\_\_\_\_

8. IF LINE 6 IS GREATER THAN LINE 5, overpayment to be refunded \$(A) \_\_\_\_\_ or credited \$(B) \_\_\_\_\_ to next year  
Declaration penalty \$ \_\_\_\_\_ Penalty \$ \_\_\_\_\_ Interest \$ \_\_\_\_\_

IF LINE 7 OR 8 IS LESS THAN \$3.00, NO PAYMENT DUE, NO REFUND ISSUED OR CREDIT CARRY FORWARD

**DECLARATION OF ESTIMATED TAX**

9. TOTAL INCOME SUBJECT TO TAX \$ \_\_\_\_\_ multiply by tax rate of 1.85% for gross tax of ..... \$ \_\_\_\_\_

10. MULTIPLY LINE 9 X .9 ..... \$ \_\_\_\_\_

11. LESS OVERPAYMENT CREDIT FROM PRIOR YEARS ..... \$ \_\_\_\_\_

12. NET ESTIMATED TAX DUE (line 10 less line 11) ..... \$ \_\_\_\_\_

13. AMOUNT PAID WITH THIS DECLARATION (not less than 1/4 of line 12) ..... \$ \_\_\_\_\_

14. TOTAL OF THIS PAYMENT (Line 7 Plus Line 13) ..... \$ \_\_\_\_\_

**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.

\_\_\_\_\_  
SIGNATURE OF PERSON PREPARING IF OTHER THAN TAXPAYER DATE

\_\_\_\_\_  
SIGNATURE OF TAXPAYER OR AGENT (REQUIRED) DATE

\_\_\_\_\_  
ADDRESS

\_\_\_\_\_  
TELEPHONE NUMBER

\_\_\_\_\_  
TITLE IF SIGNING FOR A BUSINESS

**SCHEDULE L**

**Loss Carry Forward Schedule**

	Year	20 _____	20 _____	20 _____	Total to be applied to Current Year
1. Net operating loss allocable to Delaware .....		_____	_____	_____	
2. Amount applied to returns Prior to current year .....		_____	_____	_____	
3. Amount remaining for current year (Line 1 less line 2) .....		_____	_____	_____	
4. Amount remaining for current year (May not exceed) .....		_____	_____	_____	
Line 3 above) Enter here and Line 3c, Page 1					

Please note that only the portion of loss allocable to Delaware is to be carried forward for a maximum of 3 years.

**SCHEDULE X**

**Reconciliation with Federal Tax Return Per O.R.C. 718**

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. Federally deducted losses from IRC 1221 or 1231 property dispositions ..... \$ _____		J. Capital gains (IRC 1221 or 1231 property dispositions except to the extend the income and gains apply to the those described in IRC 1245 or 1250) ..... \$ _____	
B. <b>Five percent of intangible income reported in letter K</b> except that from IRC 1221 property dispositions .....	_____	K. Federally reported intangible income such as, but not limited to Interest, dividends, patent and copyright income .....	_____
C. Taxes based on Income .....	_____	L. Amount of Federal tax credit to the extend they have reduced corresponding operating expenses .....	_____
D. Guaranteed payments or accruals to or for current or former partners or members .....	_____	M. Not previously deducted IRC section 179 expense .....	_____
E. Federally deducted dividends distributions to REIT or RIC Investors .....	_____	N. Partnership, S Corp, LLC, Charitable contributions .....	_____
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 .....	_____	O. TOTAL (enter line 2b other side) ..... \$ _____	
G. Rental activities by Partnerships, S corps, LLCs, Trusts .....	_____		
H. Other .....	_____		
I. TOTAL (enter line 2a other side) ..... \$ _____			

**SCHEDULE Y**

**Business Apportionment Formula**

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