

Changes DEBusiness2023V1.0 to DEBusiness2023V2.0 – Jan 8, 2024

The business tax schema has been changed to correct an issue with the schema for CIT extensions. If you have any questions or comments, please contact us at REV_Mef_support@delaware.gov.

BusinessReturnDECIT-EXT.xsd
BusinessReturnDECIT-TAX.xsd
BusinessReturnDECMP-EXT.xsd
BusinessReturnDECMP-TAX.xsd
BusinessReturnDEPRT-EXT.xsd
BusinessReturnDEPRT-RTN.xsd
BusinessReturnDESCT-EXT.xsd
BusinessReturnDESCT-RTN.xsd

- xsd:attribute stateSchemaVersion changed to DEBusiness2023V2.0

DEForms/FormCIT-EXT.xsd

- element ReturnState/ReturnDataState/FormCIT-EXT/WkstCIT-EXT/EstimatedTaxPaidAmt type changed to USAmountType.

Changes DEBusiness2023V1.0-DRAFT to DEBusiness2023V1.0 – Nov 13, 2023

There are no schema changes from the posted Draft version.

If you have any questions or comments, please contact us at REV_Mef_support@delaware.gov.

Changes DEBusiness2022V1.0 to DEBusiness2023V1.0-DRAFT – Nov 1, 2023

We are posting a draft version of the business tax schema – we do not expect major changes prior to the final version. Please contact us at REV_Mef_support@delaware.gov by November 7th if you have any comments or issues.

For tax year 2023, Delaware has changed the business tax forms to conform with our new form design and naming standards. Due to these form changes, significant changes have been made to our MeF schemas for corporate, sub-chapter S and partnership.

- Corporation Income Tax Return
 - Form 1100 changed to Form CIT-TAX
 - BusinessReturnDE1100.xsd changed to BusinessReturnDECIT-TAX.xsd.
 - ReturnDataDE1100.xsd changed to ReturnDataDECIT-TAX.xsd.
 - Form1100.xsd changed to FormCIT-TAX.xsd.
 - Sch1100Additions.xsd changed to SchCIT-TAXAdditions.xsd.
 - Sch1100Apportionment.xsd changed to SchCIT-TAXApportionment.xsd.
 - Sch1100DirectAllocation.xsd change to SchCIT-TAXDirectAllocation.xsd.
 - Sch1100InterestIncome.xsd changed to SchCIT-TAXInterestIncome.xsd.
 - Sch1100Subtractions.xsd changed to SchCIT-TAXSubtractions.xsd.

- Changes were made to all the above schemas to follow the new form naming conventions.
- Sub-Chapter S Return –
 - Form 1100S changed to Form SCT-RTN.
 - S Corporation Reconciliation of Ordinary Income to Total Net Income – Form 1100S Schedule A changed to Form SCT-SSA.
 - S Corporation Shareholders Information Return Shareholder's Share of Income, Deductions & Credits -Form 1100S Schedule A1 changed to Form SCT-SSR.
 - BusinessReturnDE1100S.xsd changed to BusinessReturnDESCT-RTN.xsd.
 - ReturnDataDE1100S.xsd changed to ReturnDataDESCT-RTN.xsd.
 - Form1100S.xsd changed to FormSCT-RTN.xsd.
 - Sch1100SA.xsd changed to FormSCT-SSA.xsd.
 - Sch1100A1.xsd changed to FormSCT-SSR.xsd.
 - Sch1100SApportionment.xsd changed to SchSCT-RTNApportionment.xsd.
 - Changes were made to all the above schemas to follow the new form naming conventions.
- Partnership Return
 - Form 300 changed to Form PRT-RTN.
 - Form 300 Schedule K1 changed to PRT-PSI.
 - BusinessReturnDE300.xsd changed to BusinessReturnDEPRT-RTN.xsd.
 - ReturnDataDE300.xsd changed to ReturnDataDEPRT-RTN.xsd.
 - Form300.xsd changed to FormPRT-RTN.xsd.
 - Sch300Apportionment.xsd changed to SchPRT-RTNApportionment.xsd.
 - Sch300IncomeDeductions.xsd changed to SchPRT-RTNIncomeDeductions.xsd.
 - Sch300K1.xsd changed to FormPRT-PSI.xsd.
 - Changes were made to all the above schemas to follow new the form naming conventions.

Support has been added for the following forms:

- CIT-EXT - Corporate Income Tax Request for Extension (formerly 1100T-EXT)
 - Added schema files include:
 - BusinessReturnDECIT-EXT.xsd
 - ReturnDataDECIT-EXT.xsd
 - FormCIT-EXT.xsd
- PRT-EXT - Partnership Request for Extension (new form – formerly IRS 7004)
 - Added schema files include:
 - BusinessReturnDEPRT-EXT.xsd
 - ReturnDataDEPRT-EXT.xsd
 - FormPRT-EXT.xsd
- SCT-EXT - S Corporation Request for Extension (formerly 1100P-EXT)
 - Added schema files include:
 - BusinessReturnDESCT-EXT.xsd
 - ReturnDataDESCT-EXT.xsd
 - FormSCT-EXT.xsd

In addition, support has been added for Delaware Composite Personal Income Tax.

- CMP-TAX - Composite Personal Income Tax Return (formerly 200C)
 - Added schema files include:
 - BusinessReturnDECMP-TAX.xsd

- ReturnDataDECMP-TAX.xsd
 - FormCMP-TAX.xsd
 - FormCMP-SCH.xsd
- CMP-EXT - Application for Automatic Extension of Time to File Delaware Composite Income Tax Return (formerly 200C-EX)
 - Added schema files include:
 - BusinessReturnDECMP-EXT.xsd
 - ReturnDataDECMP-EXT.xsd
 - FormCMP-EXT.xsd

For tax year 2023, the values in the StateSubmissionManifest/StateSubmissionTyp will be updated to match the new form names. For business tax forms supported in tax year 2023, the values must be as follows.

Form	Tax Year	Submission Type	Submission Category
Corporate Form 1100	2021	1100	CORP
Sub-Chapter S Form	2021	1100S	CORP
Partnership Form 300	2021	300	PART
Corporate Form 1100	2022	1100	CORP
Sub-Chapter S Form	2022	1100S	CORP
Partnership Form 300	2022	300	PART
Corporate Form CIT-TAX	2023	CIT-TAX	CORP
Sub-Chapter S Form SCT-RTN	2023	SCT-RTN	CORP
Partnership Form PRT-RTN	2023	PRT-RTN	PART
Corporate Extension CIT-EXT	2023	CIT-EXT	CORP
Sub-Chapter S Extension SCT-EXT	2023	SCT-EXT	CORP
Partnership Extension PRT-EXT	2023	PRT-EXT	PART
DE Composite Return CMP-TAX	2023	CMP-TAX	PART
DE Composite Extension CMP-EXT	2023	CMP-EXT	PART

Changes were also made to the following schema files:

- DECommon\DEeFileTypes.xsd
 - Many annotations changed to reference new form names.
 - Elements added to type DEPartnerType.
 - Lines 98-105 added for optional element //element(*,DEPartnerType)/ShareOfProfitBOY.
 - Lines 106 – 113 added for optional element //element(*,DEPartnerType)/ShareOfLossBOY.
 - Lines 114 – 121 added for optional element //element(*,DEPartnerType)/ShareOfCapitalBOY.
 - Line 401 – complex type name DE1100SAAdditionsType changed to DESCTAdditionsType.
 - Line 491 – complex type name DE1100SASubtractionsType changed to DESCTSubtractionsType.
 - Line 545 – complex type name DE300IncomeAdditionsType changed to DEPRTIncomeAdditionsType.
 - Line 662 – complex type name DE300IncomeDeductionsType changed to DEPRTIncomeDeductionsType.
- StateBusiness\BusinessStateEnumerations.xsd
 - Lines 8 – 22 definition of simple type ReturnResponseType changed to support new form names and added forms.

Updated to FTA Standards Group – StateBusinessPackageV11.0

Notice regarding StateSubmissionManifest/StateSubmissionTyp – Nov 1, 2022

In preparation for business tax moving to our new integrated tax system, we are normalizing the values of the StateSubmissionManifest element StateSubmissionTyp. During ATS, we will reject any submissions with unexpected values in the StateSubmissionTyp element. After the production BMF cutover, the element's value for all tax years will be enforced in production.

The value must be as follows:

Form	Submission Type	Submission Category
Corporate Form 1100	1100	CORP
Sub-Chapter S Form	1100S	CORP
Partnership Form 300	300	PART

Changes DEBusiness2021V1.0 to DEBusiness2022V1.0 – Oct 21, 2022

Updated to FTA Standards Group – StateBusinessPackageV10.0

BusinessReturnDE1100.xsd

BusinessReturnDE1100S.xsd

BusinessReturnDE300.xsd

- xsd:attribute stateSchemaVersion changed to DEBusiness2022V1.0

Form1100.xsd

- Lines 155-164 added.
 - xsd:element FTILessTotalSubtractions type USAmountType added to support form 1100 line 3.

Form1100S.xsd

- Line 187 – 196 added.
 - xsd:element TNILessTotalSubtractions type USAmountType added to support form 1100-S line 3.

If you have any questions or comments, please contact REV_Mef_support@state.de.us.

Important Notice regarding MeF processing for all Tax Types – Sep 15, 2022

The DE Division of Revenue is undergoing an implementation to a new processing system. To this end, we will be pausing the acknowledgment and download process for MeF from September 21, 2022 until October 12, 2022. You may continue to file, but we will not process returns & payments or send acknowledgments until October 12, 2022.

Changes from DEBusiness2020V1.0 to DEBusiness2021V1.0

Using FTA Standards Group -- StateBusinessPackageV8.0

BusinessReturnDE1100.xsd
BusinessReturnDE1100S.xsd
BusinessReturnDE300.xsd

- xsd:attribute stateSchemaVersion changed to DEBusiness2021V1.0

DEForms/Sch1100Additions.xsd

- schema file added for complex type DESch1100AdditionsType & element Sch1100Additions.

DEForms/Sch1100Subtractions.xsd

- schema file added for complex type DESch1100SubtractionsType & element Sch1100Subtractions.

DEForms/Form1100.xsd

- Complex type DESch1100AdditionsType & element Sch1100Additions removed.
- Complex type DESch1100SubtractionsType & element Sch1100Subtractions removed.

ReturnDataDE1100.xsd

- Include DEForms/Sch1100Subtractions.xsd added.
- Include DEForms/Sch1100Additions.xsd added.

Changes from DEBusiness2019V1.0 to DEBusiness2020V1.0

Changes included in Release DEBusiness2020V1.0 are as follows:

For tax year 2020, the Delaware form 1100 Schedule 3 – Apportionment Percentage was updated to support single sales factor apportionment as enacted by “The Delaware Competes Act of 2016”.

Updated to FTA Standards Group - StateBusinessPackageV8.0

BusinessReturnDE1100.xsd
BusinessReturnDE1100S.xsd
BusinessReturnDE300.xsd

- xsd:attribute stateSchemaVersion changed to DEBusiness2020V1.0

Sch1100Apportionment.xsd

- DESch1100ApportionmentType

- Sections updated to reflect paper form 1100 changes.
 - 2019 SectionC renamed to SectionA supporting Gross Receipts Subject to Apportionment.
 - 2019 SectionD renamed to SectionB supporting Determination of Apportionment Percentage.
 - element AvgValueRatio deleted.
 - element WagesRatio deleted.
 - element GrossReceiptsRatio deleted.
 - 2019 SectionC renamed to SectionA supporting Gross Real and Tangible Personal Property.
 - 2019 SectionD renamed to SectionB supporting Wages, Salaries, and Other Compensation Paid or Accrued to Employees.
- Annotations updated.

Sch1100SApportionment.xsd – New file

- Copied the 2019 Sch1100Apportionment.xsd file.
- DESch1100SApportionmentType
 - Renamed the 2019 DESch1100ApportionmentType
- Sch1100SApportionment
 - Renamed the 2019 element Sch1100Apportionment.
- Annotations updated.

BusinessReturnDE1100S.xsd

- include changed from DEForms/Sch1100Apportionment.xsd to DEForms/Sch1100SApportionment.xsd.

In response to the coronavirus pandemic, the Delaware Division of Revenue has extended the due date of the 2019 Delaware Form 1100 corporate income tax returns and payment of tax to July 15, 2020. When filing a return with the Delaware Division of Revenue, timely payment may be made any time up to and including July 15, 2020. A return filed prior to April 30, 2020, the original deadline, may still schedule a payment for any time through July 15, 2020. Taxpayers who have already scheduled payments can cancel them by contacting the Division of Revenue no later than 2 days prior to the scheduled payment date. The Division of Revenue will be able to assist the taxpayer in scheduling a new payment.

Changes from DEBusiness2018V1.0 to DEBusiness2019V1.0

Changes included in Release DEBusiness2019V1.0 are as follows:

Updated to TIGERS StateBusinessPackageV7.4

BusinessReturnDE1100.xsd
BusinessReturnDE1100S.xsd
BusinessReturnDE300.xsd

- xsd:attribute stateSchemaVersion changed to DEBusiness2019V1.0

If you have any questions or comments, please contact REV_Mef_support@state.de.us.

Changes from DEBusiness2017V1.0 to DEBusiness2018V1.0

Changes included in Release DEBusiness2018V1.0 are as follows:

Updated to TIGERS StateBusinessPackageV7.2

BusinessReturnDE1100.xsd
BusinessReturnDE1100S.xsd
BusinessReturnDE300.xsd

- xsd:attribute stateSchemaVersion changed to DEBusiness2018V1.0

If you have any questions or comments, please contact REV_Mef_support@state.de.us.

Changes from DEBusiness2016V1.0 to DEBusiness2017V1.0

Changes included in Release DEBusiness2017V1.0 are as follows:

Updated to TIGERS StateBusinessPackageV7.1

BusinessReturnDE1100.xsd
BusinessReturnDE1100S.xsd
BusinessReturnDE300.xsd

- xsd:attribute stateSchemaVersion changed to DEBusiness2017V1.0

ReturnDateDE1100.xsd

- element Sch1100Subtractions added.
- element Sch1100Additions added.

Form1100.xsd

- element Sch1100Subtractions and complex type DESch1100AdditionsType added.
- element Sch1100Subtractions and complex type DESch1100SubtractionsType added.
- element SmallCorporationIndicator added.
- element ESOPIndicator added.
- element Subtractions removed and element TotalSubtractions added.
- element Additions removed and element TotalAdditions added.
- element NonRefundableTaxCredits added.
- element BalanceAfterNRCredits added.
- element ApprovedCredits removed and element RefundableTaxCredits added.
- Annotation <LineNumber>s updated to match form lines.

Form1100S.xsd

- element SmallCorporationIndicator added
- element ESOPIndicator added.
- element NonRefundableTaxCredits added.
- element ApprovedCredits removed and element RefundableTaxCredits added.
- Annotation <LineNumber>s updated to match form lines.

Sch1100A1.xsd

- element NonRefundableTaxCredits added.
- element ApprovedCredits removed and element RefundableTaxCredits added.

If you have any questions or comments, please contact REV_Mef_support@state.de.us.

Changes from DEBusiness2015V1.0 to DEBusiness2016V1.0

Changes included in Release DEBusiness2016V1.0 are as follows:

Updated to TIGERS StateBusinessPackageV6.2

BusinessReturnDE1100.xsd
BusinessReturnDE1100S.xsd
BusinessReturnDE300.xsd

- xsd:attribute stateSchemaVersion changed to DEBusiness2016V1.0

DEeFileTypes.xsd

- complexType DEPartnerType changed to require an address for Individual shareholders.
-

Changes from DEBusiness2014V2.0 to DEBusiness2015V1.0

Changes included in Release DEBusiness2015V1.0 are as follows:

Updated to TIGERS Forms Based StateBusinessPackageV5.2

BusinessReturnDE1100.xsd
BusinessReturnDE1100S.xsd
BusinessReturnDE300.xsd

- xsd:attribute stateSchemaVersion changed to DEBusiness2015V1.0
-

Changes from DEBusiness2014V1.0 to DEBusiness2014V2.0

Changes included in Release DEBusiness2014V2.0 are as follows:

BusinessReturnDE1100.xsd
BusinessReturnDE1100S.xsd

- xsd:attribute stateSchemaVersion changed to DEBusiness2014V2.0

BusinessReturnDE300.xsd and all schema files related to the Form 300 are included in this schema version.

BusinessStateEnumerations.xsd

- **ReturnTypeType** – 300 added to enumerations.
-

Changes from DEBusiness2013V1.0 to DEBusiness2014V1.0

Changes included in Release DEBusiness2014V1.0 are as follows:

Updated to TIGERS Forms Based StateBusinessPackageV5.1

BusinessReturnDE1100.xsd
BusinessReturnDE1100S.xsd

- xsd:attribute stateSchemaVersion changed to DEBusiness2014V1.0

BusinessReturnDE300.xsd and all schema files related to the Form 300 were removed from the schema set.

Changes from DEBusiness2012V1.0 to DEBusiness2013V1.0

There are no changes to the 2013 schema except to update the xsd:attribute stateSchemaVersion.

Once again, please note that for all elements of type DEDecimalType, we are looking for numbers as percentages. Hence, all of the values should be between 0.000000 and 100.000000.

For example,

$0/10000 = 0.0000000000 = 0.000000\% \rightarrow 0.000000$

$8934/10000 = 0.8934000000 = 89.340000\% \rightarrow 89.340000$

$10000/10000 = 1.0000000000 = 100.000000\% \rightarrow 100.000000$

Please note that although the schema for Delaware Form 300 is included in this release we do not expect to support the electronic filing of partnership returns for tax year 2013.

BusinessReturnDE1100.XSD
BusinessReturnDE1100S.XSD
BusinessReturnDE300.XSD

- xsd:attribute stateSchemaVersion changed to DEBusiness2013V1.0

Changes included in DEBusiness2012V1.0 are only what were needed to change to TIGERS Forms based schema set, StateBusinessPackageV4.0.

BusinessReturnDE1100.XSD
BusinessReturnDE1100S.XSD
BusinessReturnDE300.XSD

- xsd:attribute stateSchemaVersion changed to DEBusiness2012V1.0
-

Changes included in DEBusiness2011V1.0 are only what were needed to change to TIGERS Forms based schema set, StateBusinessPackageV2.6.

BusinessReturnDE1100.XSD

BusinessReturnDE1100S.XSD

BusinessReturnDE300.XSD

- xsd:attribute stateSchemaVersion changed to DEBusiness2011V1.0
-

Changes included in Release DEBusiness2010V1.0 were required by the TIGERS Schema Review Committee to get the schema up to date with the latest "Best Practices".

Changes included in Release DEBusiness2010V1.0 are as follows:

BusinessReturnDE1100.XSD

BusinessReturnDE1100S.XSD

BusinessReturnDE300.XSD

- xsd:attribute stateSchemaVersion changed to DEBusiness2010V1.0

ReturnDataDE300.XSD

- xsd:include schemaLocation changed to DEForms/Sch300K1.xsd
- xsd:element SchK1 changed to Sch300K1

ReturnDataDE1100.XSD

- xsd:include schemaLocation changed to DEForms/Sch1100SA.xsdd
- xsd:element SchA1 changed to Sch1100A1

Form300.XSD

- xsd:annotation changed to re-order the elements and add <FormNumber>

Form1100.XSD

- xsd:annotation changed to re-order the elements and add <FormNumber>

Form1100S.XSD

- xsd:annotation changed to re-order the elements and add <FormNumber>

Sch300Apportionment.XSD

- xsd:annotation changed to add <FormNumber>

Sch300IncomeDeductions.XSD

- xsd:annotation changed to re-order the elements and add <FormNumber>

Sch300K1.XSD

- Filename changed from Sch300-K1.XSD
- DESchK1-1Type changed to DESch300K1-1Type
- SchK1-1 changed to Sch300K1-1
- DESchK1-1Type changed to DESch300K1-1Type
- SchK1 changed to Sch300K1
- DESchK1Type changed to DESch300K1Type
- xsd:annotation changed to re-order the elements and add <FormNumber>

Sch1100A1.XSD

- DESchA1Type changed to DESch1100A1Type
- OrdinaryIncome changed from Required to Optional
- SchA1 changed to Sch1100A1
- xsd:annotation changed to re-order the elements and add <FormNumber>

Sch1100Apportionment.XSD

- xsd:annotation changed to re-order the elements and add <FormNumber>
- slight changes in annotation text for clarification.

Sch1100DirectAllocation.XSD

- xsd:annotation changed to re-order the elements and add <FormNumber>

Sch1100IncomeDeductions.XSD

- xsd:annotation changed to re-order the elements and add <FormNumber>

Sch1100SA.xsd

- Filename changed from Sch1100S-A.xsd
- xsd:annotation changed to re-order the elements and add <FormNumber>

DEeFileTypes.xsd

- In DEPartnerType, the EINIndicator and SSNIndicator were moved into an <xsd:choice> block.
- xsd:annotation changed to re-order the elements and add <FormNumber>

Changes Included in Release DEBusiness2010V0.3 are as follows:

DEeFileTypes.XSD

- Added DEDecimalType
- ShareOfProfitEOY changed to DEDecimalType
- ShareOfLossEOY changed to DEDecimalType
- ShareOfCapitalEOY changed to DEDecimalType
- PercentageStockOwned changed to DEDecimalType
- ForeignInterest changed to USAmountType
- InterestUSSecurities changed to USAmountType
- InterestFromAffiliates changed to USAmountType
- InterestStateObligations changed to USAmountType
- OtherInterest changed to USAmountType

Note: Each "ShareOf" field should be a number between 0.000000 and 100.000000.

Form 1100.XSD

- ApportionmentPercentage changed to DEDecimalType

Note: ApportionmentPercentage should be a number between 0.000000 and 100.000000.

Form1100S.XSD

- NonResidentShareTaxPercentage changed to DEDecimalType

Note: NonResidentShareTaxPercentage should be a number between 0.000000 and 100.000000.

Sch1100Apportionment.XSD

- AvgValueRatio changed to DEDecimalType
- WagesRatio changed to DEDecimalType
- GrossReceiptsRatio changed to DEDecimalType
- StateApportionmentRatio changed to DEDecimalType

Note: Each "Ratio" field should be a number between 0.000000 and 100.000000.

Sch1100S-A.XSD

- StateApportionmentPct changed to DEDecimalType

Note: StateApportionmentPct should be a number between 0.000000 and 100.000000.

Sch300Apportionment.xsd

- AvgValueRatio changed to DEDecimalType
- WagesRatio changed to DEDecimalType
- GrossReceiptsRatio changed to DEDecimalType
- StateApportionmentRatio changed to DEDecimalType

Note: Each "Ratio" field should be a number between 0.000000 and 100.000000.

Sch300IncomeDeductions.xsd

- StateApportionmentPct changed to DEDecimalType

Note: StateApportionmentPct should be a number between 0.000000 and 100.000000.