



DELAWARE

DIVISION OF REVENUE

PARTNERSHIP RETURN FORMERLY 300

2023
F O R M
PRT-RTN



For Fiscal Year beginning [] and ending []

Legal Partnership Name

[]

Street Address

[]

City

[]

State

[]

Zip Code

[]

Taxpayer ID

[] [] [] [] [] [] [] [] [] []

Nature of Business (See instructions)

[]

- A. Check Applicable Box(es):
- Amended Return
 - Partnership Dissolved or Inactive
 - Change of Address
 - Location
 - Mailing
 - Billing
- If address changed, check applicable box(es):

- B. DID THE PARTNERSHIP HAVE INCOME DERIVED FROM OR CONNECTED WITH SOURCES IN DELAWARE? Yes No
- B. DID THE PARTNERSHIP HAVE DELAWARE RESIDENT PARTNERS? Yes No
- NUMBER OF DELAWARE RESIDENT PARTNERS []

- C. TOTAL NUMBER OF PARTNERS []
- D. YEAR PARTNERSHIP FORMED []

SCHEDULE 1 - PARTNERSHIP SHARE OF INCOME AND DEDUCTIONS WITHIN AND WITHOUT DELAWARE

- | | | | |
|--|----|-----|-----|
| 1. ORDINARY INCOME (LOSS) (Federal Form 1065, Schedule K, Line 1) | 1. | [] | .00 |
| 2. APPORTIONMENT PERCENTAGE (Delaware Form PRT-RTN, Schedule 2, Line 16) | 2. | [] | |
| 3. ORDINARY INCOME APPORTIONED TO DELAWARE - Multiply Line 1 by Line 2 | 3. | [] | .00 |

		COLUMN A Total		COLUMN B Within Delaware
4. ENTER in Column A the Amount from Line 1 and in Column B the Amount from Line 3	4.	[]	.00	[]
5. NET INCOME (LOSS) FROM RENTAL REAL ESTATE ACTIVITIES, (Federal Form 1065, Schedule K, Line 2)	5.	[]	.00	[]
6. NET INCOME (LOSS) FROM OTHER RENTAL ACTIVITIES, (Federal Form 1065, Schedule K, Line 3c)	6.	[]	.00	[]
7. GUARANTEED PAYMENTS (Federal Form 1065, Schedule K, Line 4c)	7.	[]	.00	[]
8. INTEREST INCOME (Federal Form 1065, Schedule K, Line 5)	8.	[]	.00	[]
9. DIVIDEND INCOME (Federal Form 1065, Schedule K, Line 6a)	9.	[]	.00	[]
10. ROYALTY INCOME (Federal Form 1065, Schedule K, Line 7)	10.	[]	.00	[]
11. NET SHORT TERM CAPITAL GAIN (LOSS) (Federal Form 1065, Schedule K, Line 8)	11.	[]	.00	[]
12a. NET LONG TERM CAPITAL GAIN (LOSS) (Federal Form 1065, Schedule K, Line 9a)	12a.	[]	.00	[]
12b. COLLECTIBLE GAIN (LOSS) (Federal Form 1065, Schedule K, Line 9b) []	12b.	[]	.00	[]
12c. UNRECAPTURED SECTION 1250 GAIN (Federal Form 1065, Schedule K, Line 9c) []	12c.	[]	.00	[]
13. NET GAIN (LOSS) UNDER SECTION 1231 (Federal Form 1065, Schedule K, Line 10)	13.	[]	.00	[]
14. OTHER INCOME (LOSS) (Federal Form 1065, Schedule K, Line 11)	14.	[]	.00	[]
15. TOTAL INCOME - Add Line 4 through Line 12a and Line 13 and Line 14	15.	[]	.00	[]

DEDUCTIONS:

- | | | | | |
|---|-----|-----|-----|-----|
| 16. CHARITABLE CONTRIBUTIONS (Federal Form 1065, Schedule K, Line 13a) | 16. | [] | .00 | [] |
| 17. SECTION 179 EXPENSE DEDUCTION (Federal Form 1065, Schedule K, Line 12) | 17. | [] | .00 | [] |
| 18. EXPENSES RELATED TO INVESTMENT INCOME (LOSS) (Federal Form 1065, Schedule K, Lines 13b and 13c) | 18. | [] | .00 | [] |
| 19. OTHER DEDUCTIONS (Federal Form 1065, Schedule K, Line 13d) | 19. | [] | .00 | [] |

Ⓜ Attach Completed Copy of U.S. Partnership Return of Income Form 1065 and ALL Schedules.



DELAWARE 2023

DIVISION OF REVENUE FORM

**PARTNERSHIP RETURN
FORMERLY 300**



SCHEDULE 2 - APPORTIONMENT PERCENTAGE. Complete only if Partnership has income derived from or connected with sources in Delaware and at least one other state, and if it has one or more partners who are not residents in Delaware.

SECTION A

GROSS REAL AND TANGIBLE PERSONAL PROPERTY

1. **TOTAL REAL & TANGIBLE PROPERTY OWNED**
2. **REAL & TANGIBLE PROPERTY RENTED** (eight times annual rental paid)
3. **TOTAL** - Add Line 1 to Line 2
4. **LESS:** Value at original cost of real & tangible property (See instructions)
5. **NET VALUES** - Subtract Line 4 from Line 3
6. **TOTAL** - Add Line 5 Beginning and End of Year Totals
7. **AVERAGE VALUES** - Divide Line 6 by 2

	COLUMN A		COLUMN B	
	Delaware Sourced		Total Sourced (All Sources)	
	Beginning of Year	End of Year	Beginning of Year	End of Year
1.	.00	.00	.00	.00
2.	.00	.00	.00	.00
3.	.00	.00	.00	.00
4.	.00	.00	.00	.00
5.	.00	.00	.00	.00
6.		.00		.00
7.		.00		.00

SECTION B

WAGES, SALARIES, AND OTHER COMPENSATION PAID OR ACCRUED TO EMPLOYEES

8. **WAGES, SALARIES, AND OTHER COMPENSATION OF ALL EMPLOYEES**

	COLUMN A	COLUMN B
	Delaware Sourced	Total Sourced (All Sources)
8.	.00	.00

SECTION C

GROSS RECEIPTS SUBJECT TO APPORTIONMENT

9. **GROSS RECEIPTS FROM SALES OF TANGIBLE PERSONAL PROPERTY**
10. **GROSS INCOME FROM OTHER SOURCES** (See attachment)
11. **TOTAL** - Add Line 1 to Line 2

	COLUMN A	COLUMN B
	Delaware Sourced	Total Sourced (All Sources)
9.	.00	.00
10.	.00	.00
11.	.00	.00

SECTION D

DETERMINATION OF APPORTIONMENT PERCENTAGES

12a. ENTER AMOUNT FROM COLUMN A, LINE 7	.00	=		
12b. ENTER AMOUNT FROM COLUMN B, LINE 7	.00		12c.	
13a. ENTER AMOUNT FROM COLUMN A, LINE 8	.00	=	13c.	
13b. ENTER AMOUNT FROM COLUMN B, LINE 8	.00			
14a. ENTER AMOUNT FROM COLUMN A, LINE 11	.00	=	14c.	
14b. ENTER AMOUNT FROM COLUMN B, LINE 11	.00			
15. TOTAL COMBINED APPORTIONMENT PERCENTAGES - Add Line 12c, Line 13c, and Line 14c			15.	
16. APPORTIONMENT PERCENTAGE (See instructions)			16.	

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.

PAID PREPARER INFORMATION

SIGNATURE OF PARTNER

DATE

PHONE NUMBER

@ EMAIL ADDRESS

PAID PREPARER SIGNATURE

DATE

ADDRESS

CITY STATE ZIP CODE

EIN, SSN or PTIN PHONE NUMBER

@ EMAIL ADDRESS
