



DELAWARE

S Corporation Shareholder Schedule A-1 FORM SCT-SSR (FORMERLY 1100SA-1)

2023

Revised 11/28/23

SPECIFIC INSTRUCTIONS

Lines 1-17:

An S Corporation must prepare Delaware Schedule A-1, Shareholders Share of Income, Deductions & Credits for all shareholders. One copy is to be given to each shareholder and a copy must be attached to this return. Delaware Schedule A-1 is similar to Federal Schedule K-1, with the addition of several lines for state modifications and credits.

Complete Delaware Schedule A-1 by multiplying Lines 3(a) through 12, Lines 14 through 17 on Delaware Schedule A and Lines 2(a), 2(b) and 4(a) through 4(c) on Delaware Form SCT-RTN (formerly Form 1100S) by the percentage of stock owned by each shareholder. Enter the results on the respective lines on Delaware Schedule A-1. This is the amount of distributive income for each shareholder.

Use Column A to report resident shareholder information and Column B to report non-resident shareholder information. The amounts in Column A must be the same as reported on Federal Schedule K-1. Enter in Column B the non-resident shareholder's percentage ownership of those items of income and deduction from Delaware Form SCT-SSR, Column B. Every shareholder must report each item of income or deduction on a Delaware personal income tax return. Please refer to the instructions for Federal Schedule K-1 for the appropriate line on which to enter the information and the Delaware line which corresponds to such line.

Federal Schedule K-1 cannot be used in lieu of Delaware Schedule A-1 when filing the S Corporation Reconciliation and Shareholders Information Return. Delaware Schedule A-1 must be filed for each resident and non-resident shareholder of the S Corporation.

State Modifications:

SUBTRACTIONS:

Line 18: Net Interest from US Securities: Enter on Line 18 the amount of interest income from U.S. securities from Delaware Form SCT-RTN, Line 2(a) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 5 off the Delaware Individual Resident Income Tax Return, Form PIT-RES or Line 22 of the Delaware Individual Non-Resident Income Tax Return, Form PIT-NON.

Line 19: Wage Deduction - Federal Jobs Credit: Enter on Line 19 the amount of wages paid from Delaware Form SCT-RTN, Line 2(b) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 7 of the Delaware Individual Resident Income Tax Return, Form PIT-RES or Line 25 of the Delaware Individual Non-Resident Income Tax Return, Form PIT-NON.

ADDITIONS:

Line 20: Interest from any State except Delaware : Enter on Line 20 the amount of interest income received from obligations issued by any state or political subdivision other than the State of Delaware or its political subdivisions from Delaware Form SCT-RTN, Line 4(a) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 2 of the Delaware Individual Resident Income Tax Return, Form PIT-RES or Line 18 of the Delaware Individual Non-Resident Income Tax Return, Form PIT-NON.

Line 21: Depletion Expense - Oil & Gas: Enter on Line 21 the amount of depletion expense from Delaware Form SCT-RTN, Line 4(b) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 3 of the Delaware Individual Resident Income Tax Return, Form PIT-RES or Line 19 of the Delaware Individual Non-Resident Income Tax Return, Form PIT-NON.

Line 22: Delaware Land & Historic Resource Conservation Charitable Contribution: Enter on Line 22 the amount of charitable contributions for which the Delaware Land & Historic Resource Conservation credit was granted from Delaware Form SCT-RTN, Line 4(c) multiplied by the percentage of stock owned by each shareholder. Also enter the amount on Line 17 of the Delaware Individual Resident Income Tax Return, Form PIT-RES or Line 35 of the Delaware Individual Non-Resident Income Tax Return, Form PIT-NON.

Line 23: Approved Income Tax Credits (Non-Refundable): Enter on Line 23 of the approved non-refundable income tax credits from Delaware Form 700, Delaware Income Tax Schedule.

Line 24: Approved Income Tax Credits (Refundable): Enter on Line 24 of the approved refundable income tax credits from Delaware Form 700, Delaware Income Tax Credit Schedule.

Line 25: Estimated Tax Paid on behalf of Non-Resident Shareholders: For each non-resident shareholder, multiply the total of Lines 9, 10, and 14 from Delaware Form SCT-RTN by a fraction, the numerator of which is the percentage of stock owned by each non-resident shareholder, and denominator of which is the percentage of stock owned by all non-resident shareholders. If there is a tax paid on Line 14 then total Line 9, Line 10 and the tax paid on Line 14 on the Delaware Form SCT-RTN. The total would go on Line 25 of the Delaware Form SCT-SSR, where the total would be multiplied by a fraction, the numerator of which is the percentage of stock owned by each non-resident shareholder and denominator of which is the percentage of stock owned by all non-resident shareholders.

ATTACH A COPY OF DELAWARE A-1 (FORM SCT-SSR) TO YOUR DELAWARE PERSONAL INCOME TAX RETURN