

**DELAWARE DIVISION OF REVENUE
GROSS RECEIPTS TAX RETURN - FORM LM2 9501**

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ACCOUNT NUMBER	TAX PERIOD ENDING	DUE ON OR BEFORE	BUSINESS CODE GROUP DESCRIPTION 374 WHL-FD PRO
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BUSINESS NAME AND ADDRESS

1. TOTAL DELAWARE GROSS RECEIPTS	\$		00
2. LESS EXCLUSION (See Line Instructions)	\$	80,000	00
3. TAXABLE GROSS RECEIPTS	\$		00
4. LINE 3 X 0.00154	\$		00
5. APPROVED TAX CREDITS	\$		00
6. BALANCE DUE (Subtract Line 5 from Line 4.)	\$		00

AUTHORIZED SIGNATURE I declare under penalties of perjury, that this is a true, correct and complete return.

DATE

TELEPHONE NUMBER

Mail This Form With Remittance Payable To:
Delaware Division of Revenue
P.O. Box 2340, Wilmington, DE 19899-2340
For questions, call (302) 577-8780

If desired, provide an e-mail address where we may contact you regarding this return.

E-MAIL ADDRESS

CUT ALONG THIS LINE AND SEND THE ABOVE PORTION WITH ANY PAYMENT DUE

GROSS RECEIPTS TAX RETURN - MONTHLY

SPECIFIC LINE INSTRUCTIONS

NOTE: THE DIVISION OF REVENUE REQUIRES ROUNDING OF ALL AMOUNTS ON ALL GROSS RECEIPTS RETURNS

1. Enter on Line 1 the total amount of Delaware gross receipts from sales, rents, services or commissions for the tax period.
2. The maximum allowable monthly exclusion, which is printed on your form, is \$80,000 for all Business Codes except the manufacturer's monthly exclusion is \$1,000,000. (If you have more than one branch or entity with common ownership or common direction and control, you are only allowed one exclusion.)
3. Subtract Line 2 from Line 1 and enter the result on Line 3. If this is a negative amount or zero, enter zero on Line 3. (No tax is due. Sign, date and file this return.) **NOTE:** If your TAXABLE GROSS RECEIPTS (Line 3) is zero, you may delay filing your returns until you have tax due within the calendar year. However, you must file all returns for the calendar year by January 31st of the next year.
4. Multiply Line 3 by the gross receipts tax rate printed on the return. Enter the result on Line 4.
5. Enter on Line 5 approved Business Tax Credits (Travelink, Blue Collar Job, Green Industries. Taxpayers claiming these tax credits should refer to Form 402-LTR for specific instructions and attach a copy of Form 402-LTR to this return.
6. Subtract Line 5 from Line 4. Enter the result on Line 6. This amount of tax is due and payable with the filing of this return.

SAMPLE COMPLETED RETURN

1. TOTAL DELAWARE GROSS RECEIPTS	\$	190,000.00
2. LESS EXCLUSION (See Line Instructions)	\$	80,000.00
3. TAXABLE GROSS RECEIPTS	\$	110,000.00
4. LINE 3 X 0.00154	= \$	169.00
5. APPROVED TAX CREDITS	\$	137.00
6. BALANCE DUE (Subtract Line 5 from Line 4.)	\$	32.00

Monthly Gross Receipts Tax Returns are due on or before the 20th day of the month following the end of the tax period.

MONTH END	DUE DATE	MONTH END	DUE DATE
01/31/2006	02/21/2006	07/31/2006	08/21/2006
02/28/2006	03/20/2006	08/31/2006	09/20/2006
03/31/2006	04/20/2006	09/30/2006	10/20/2006
04/30/2006	05/22/2006	10/31/2006	11/20/2006
05/31/2006	06/20/2006	11/30/2006	12/20/2006
06/30/2006	07/20/2006	12/31/2006	01/22/2007

To obtain more information regarding gross receipts tax and other information concerning the Division of Revenue, please visit our website. Our website includes information concerning office locations, telephone numbers, business and personal tax forms, tax updates and links to other important sites.

Internet Address: www.state.de.us/revenue