

STATEMENT OF PAYMENTS  
 MADE BY GENERAL CONTRACTORS  
 TO SUBCONTRACTORS

FORM 1280

*THIS FORM MUST BE ATTACHED TO CONTRACTOR'S MONTHLY GROSS RECEIPT TAX COUPON  
 TO SUBSTANTIATE PAYMENTS TO SUBCONTRACTORS*

1. Enter Federal Employee Identification Number OR Social Security Number

1-   -

2-    -   -

2. Name \_\_\_\_\_

3. Address \_\_\_\_\_  
 \_\_\_\_\_

4. General Contractors Total Monthly Gross Receipts: Month \_\_\_\_\_ \$ \_\_\_\_\_

5. Less Payments to Subcontractors: Name &. Address	Employer ID No./ Business Code*	Amount of Payment/ DE Business License No.
▶ _____ _____	_____	_____

(See reverse side for additional space.)

6. Total Payments to Subcontractors \$ \_\_\_\_\_

7. Total Taxable Gross Receipts for the Month: \$ \_\_\_\_\_

\* Business Codes 331, 332, 335 or 336. See Reverse side of this form for listing of activities not deductible as amounts paid to subcontractors.



## LINE-BY-LINE INSTRUCTIONS

FORM 1280

1. Enter the account number, either federal employer identification or social security number, from the gross receipt coupon book.
2. Enter the name of the contractor.
3. Enter the address of the contractor.
4. Enter the month and year for which the gross receipts tax is being reported and the amount of the gross receipts. (Enter this amount on Line 1 of the gross receipt coupon.)
5. List the names, addresses, employer identification numbers, business codes (331, 332, 335 or 336 only), amount of payments made to subcontractors and subcontractor's current Delaware business license number. **Payments to subcontractors without a current business license will be denied.**
6. Enter the total amount of payments made to subcontractors. (Enter this amount on Line 2 of the gross receipts coupon.)
7. Subtract Line 6 from Line 4 and enter here. (Enter this amount on Line 3 of the gross receipt coupon.)

The following is a listing of activities/expenses which are NOT DEDUCTIBLE as amounts paid to subcontractors:

Accounting Expenses	Horticulture
Advertising	Inspections
Architects	Interior Designers/Decorators
Attorneys	Material supplied without labor
Cleaning	Operating Expenses
Construction Management	Realtors
Delivery or transportation charges	Sanitation
Employment Agencies or temporary employees	Security
Engineers	Surveyors
Environmental Studies	Taxes or other fees paid to any state, county, city or municipality
Equipment Rental	Trailer Rentals
Exterminators	Trash Removal
Hauling	Utility Expenses