

**Required Data Elements for Delaware Corporate income Tax  
Form 1100**

<u>Tax Item (Identifier)</u>	<u>Source</u>	<u>Location</u>	<u>Description</u>	<u>Format</u>
1	Official Header		Magic Code and Header Version	T1 As described in guidelines
2	Official Header		Developer Code	Assigned number from NACTP
3	State Specific		Jurisdiction	DE
4	State Specific DE 1100 p. 1	H	Form Type	DE1100
5	State Specific		Specification Version	
6	State Specific		Software/Form Version	
7	DE 1100 p. 1	H	Tax Form Year	YYYY
8	DE 1100 p. 1	H	Tax Period End	MMDDYYYY
9	DE 1100 p. 1	H	Taxpayer Employer ID Number	##### (9)
10	DE 1100 p. 1	1	Federal Taxable Income	Number
11	DE 1100 p. 1	2a	Foreign Dividends, interest and royalties	Number
12	DE 1100 p. 1	2b	Net interest from U.S. securities	Number
13	DE 1100 p. 1	2c	Interest from Affiliated companies	Number
14	DE 1100 p. 1	2d	Gain from sale of U.S. or Delaware securities	Number
15	DE 1100 p. 1	2e	Wage deduction – Federal jobs credit	Number
16	DE 1100 p. 1	2f	Handicapped accessibility deduction	Number
17	DE 1100 p. 1	2g	Net operating loss carry-over	Number
18	DE 1100 p. 1	2h	Other	Number
19	DE 1100 p. 1	2l	Total Subtractions	Number
20	DE 1100 p. 1	3	Line 1 minus Line 2(l)	Number
21	DE 1100 p. 1	4a	All state and political subdivision income taxes deducted in computing line 1	Number
22	DE 1100 p. 1	4b	Loss from sale of U.S. or Delaware securities	Number
23	DE 1100 p. 1	4c	Interest income from obligations of any state except Delaware	Number
24	DE 1100 p. 1	4d	Depletion allowance – oil and gas	Number
25	DE 1100 p. 1	4e	Interest paid affiliated companies	Number
26	DE 1100 p. 1	4f	Donations included in line 1 for which Delaware credits were granted	Number
27	DE 1100 p. 1	4g	Total ( Lines 4(a) through 4(f))	Number
28	DE 1100 p. 1	5	Entire Net Income	Number
29	DE 1100 p. 1	6	Total non-apportionable income	Number
30	DE 1100 p. 1	7	Income subject to apportionment	Number
31	DE 1100 p. 1	8	Apportionment percentage	Ratio/Percentage
32	DE 1100 p. 1	9	Income apportioned to Delaware	Number
33	DE 1100 p. 1	10	Non-apportionable income	Number
34	DE 1100 p. 1	11	Total ( Line 9 plus or minus line 10)	Number
35	DE 1100 p. 1	12	Delaware taxable income	Number
36	DE 1100 p. 1	13	Tax @ 8.7%	Number
37	DE 1100 p. 1	14	Delaware tentative tax	Number
38	DE 1100 p. 1	15	Credit Carry-over from prior year	Number
39	DE 1100 p. 1	16	Other payments	Number
40	DE 1100 p. 1	17	Approved income tax credits	Number
41	DE 1100 p. 1	18	Total payments and credits	Number
42	DE 1100 p. 1	19	Balance Due and Pay in Full	Number
43	DE 1100 p. 1	20a	Total Overpayment	Number

**Required Data Elements for Delaware Corporate income Tax  
Form 1100**

44	DE 1100 p. 1	20b	To be Refunded	Number
45	DE 1100 p. 1	20c	To be Credited to next year's Tentative Tax	Number
46	DE 1100 p. 2 Schedule 1 – Interest Income	Line 6, Column 1	Total Foreign Interest	Number
47	DE 1100 p. 2 Schedule 1 – Interest Income	Line 6, Column 2	Total Interest received from U.S. securities	Number
48	DE 1100 p. 2 Schedule 1 – Interest Income	Line 6, Column 3	Total Interest received from Affiliated companies	Number
49	DE 1100 p. 2 Schedule 1 – Interest Income	Line 6, Column 4	Total Interest received from State Obligations	Number
50	DE 1100 p. 2 Schedule 1 – Interest Income	Line 6, Column 5	Total Other Interest Income	Number
51	DE 1100 p. 2 Schedule 2	Line 1, Column 1	Rents and Royalties from tangible property  Within Delaware	Number
52	DE 1100 p. 2 Schedule 2	Line 1, Column 2	Rents and Royalties from tangible property  Without Delaware	Number
53	DE 1100 p. 2 Schedule 2	Line 1, Column 3	Rents and Royalties from tangible property  Total	Number
54	DE 1100 p. 2 Schedule 2	Line 2, Column 1	Royalties from patents and copyrights  Within Delaware	Number
55	DE 1100 p. 2 Schedule 2	Line 2, Column 2	Royalties from patents and copyrights  Without Delaware	Number
56	DE 1100 p. 2 Schedule 2	Line 2, Column 3	Royalties from patents and copyrights  Total	Number
57	DE 1100 p. 2 Schedule 2	Line 3, Column 1	Gains or (losses) from the sale of real property  Within Delaware	Number
58	DE 1100 p. 2 Schedule 2	Line 3, Column 2	Gains or (losses) from the sale of real property  Without Delaware	Number
59	DE 1100 p. 2 Schedule 2	Line 3, Column 3	Gains or (losses) from the sale of real property  Total	Number
60	DE 1100 p. 2 Schedule 2	Line 4, Column 1	Gains or (losses) from the sale of depreciable tangible property  Within Delaware	Number

**Required Data Elements for Delaware Corporate income Tax  
Form 1100**

61	DE 1100 p. 2 Schedule 2	Line 4, Column 2	Gains or (losses) from the sale of depreciable tangible property  Without Delaware	Number
62	DE 1100 p. 2 Schedule 2	Line 4, Column 3	Gains or (losses) from the sale of depreciable tangible property  Total	Number
63	DE 1100 p. 2 Schedule 2	Line 5, Column 1	Interest income from Schedule 1, lines 4 and 5  Within Delaware	Number
64	DE 1100 p. 2 Schedule 2	Line 5, Column 2	Interest income from Schedule 1, lines 4 and 5  Without Delaware	Number
65	DE 1100 p. 2 Schedule 2	Line 5, Column 3	Interest income from Schedule 1, lines 4 and 5  Total	Number
66	DE 1100 p. 2 Schedule 2	Line 6, Column 1	Total  Within Delaware	Number
67	DE 1100 p. 2 Schedule 2	Line 6, Column 2	Total  Without Delaware	Number
68	DE 1100 p. 2 Schedule 2	Line 6, Column 3	Total  Total	Number
69	DE 1100 p. 2 Schedule 2	Line 7, Column 1	Less Applicable Expenses  Within Delaware	Number
70	DE 1100 p. 2 Schedule 2	Line 7, Column 2	Less Applicable Expenses  Without Delaware	Number
71	DE 1100 p. 2 Schedule 2	Line 7, Column 3	Less Applicable Expenses  Total	Number
72	DE 1100 p. 2 Schedule 2	Line 8, Column 1	Total non-apportionable income  Within Delaware	Number
73	DE 1100 p. 2 Schedule 2	Line 8, Column 2	Total non-apportionable income  Without Delaware	Number
74	DE 1100 p. 2 Schedule 2	Line 8, Column 3	Total non-apportionable income  Total	Number
75	DE 1100 p. 2 Schedule 3- Apportionment Percentage  Schedule 3-A – Gross Real and Tangible	Line 1, Beg. Of Yr.	Real and tangible property  Within Delaware	Number

**Required Data Elements for Delaware Corporate income Tax  
Form 1100**

	personal property			
76	DE 1100 p. 2 Schedule 3-A	Line1, End Of Yr.	Real and tangible property Within Delaware	Number
77	DE 1100 p. 2 Schedule 3-A	Line1, Beg. Of Yr.	Real and tangible property Within and Without Delaware	Number
78	DE 1100 p. 2 Schedule 3-A	Line1, End Of Yr.	Real and tangible property Within and Without Delaware	Number
79	DE 1100 p. 2 Schedule 3-A	Line 2, Beg. Of Yr.	Real and tangible property rented Within Delaware	Number
80	DE 1100 p. 2 Schedule 3-A	Line 2, End Of Yr.	Real and tangible property rented Within Delaware	Number
81	DE 1100 p. 2 Schedule 3-A	Line 2, Beg. Of Yr.	Real and tangible property rented Within and Without Delaware	Number
82	DE 1100 p. 2 Schedule 3-A	Line 2, End Of Yr.	Real and tangible property rented Within and Without Delaware	Number
83	DE 1100 p. 2 Schedule 3-A	Line 4, Beg. Of Yr.	Less: Value at Original cost Within Delaware	Number
84	DE 1100 p. 2 Schedule 3-A	Line 4, End Of Yr.	Less: Value at Original cost Within Delaware	Number
85	DE 1100 p. 2 Schedule 3-A	Line 4, Beg. Of Yr.	Less: Value at Original cost Within and Without Delaware	Number
86	DE 1100 p. 2 Schedule 3-A	Line 4, End Of Yr.	Less: Value at Original cost Within and Without Delaware	Number
87	DE 1100 p. 2 Schedule 3-A	Line 6	Average Value Within Delaware	Number
88	DE 1100 p. 2 Schedule 3-A	Line 6	Average Value Within and Without Delaware	Number
89	DE 1100 p. 2 Schedule 3- Apportionment Percentage  Schedule 3-B – Wages, Salaries and Other Compensation Paid or Accrued to Employees	Line 1	Wages, salaries, and other compensation of all employees  Within Delaware	Number
90	DE 1100 p. 2 Schedule 3-B	Line 1	Wages, salaries, and other compensation of all employees	Number

**Required Data Elements for Delaware Corporate income Tax  
Form 1100**

			Within and Without Delaware	
91	DE 1100 p. 2 Schedule 3-B	Line 2	Wages, salaries, and other compensation of all general executive officers  Within Delaware	Number
92	DE 1100 p. 2 Schedule 3-B	Line 2	Wages, salaries, and other compensation of all general executive officers  Within and Without Delaware	Number
93	DE 1100 p. 2 Schedule 3-B	Line 3	Total wages, salaries and other compensation  Within Delaware	Number
94	DE 1100 p. 2 Schedule 3-B	Line 3	Total wages, salaries and other compensation  Within and Without Delaware	Number
95	DE 1100 p. 2 Schedule 3- Apportionment Percentage  Schedule 3-C – Gross Receipts Subject to Apportionment	Line 1	Gross receipts from sales of tangible personal property  Within Delaware	Number
96	DE 1100 p. 2 Schedule 3-C	Line 1	Gross receipts from sales of tangible personal property  Within and Without Delaware	Number
97	DE 1100 p. 2 Schedule 3-C	Line 2	Gross income from other sources  Within Delaware	Number
98	DE 1100 p. 2 Schedule 3-C	Line 2	Gross income from other sources  Within and Without Delaware	Number
99	DE 1100 p. 2 Schedule 3-C	Line 3	Total Gross income  Within Delaware	Number
100	DE 1100 p. 2 Schedule 3-C	Line 3	Total Gross income  Within and Without Delaware	Number
101	DE 1100 p. 2 Schedule 3- Apportionment Percentage  Schedule 3-D – Determination of Apportionment Percentage	Line 1/ Line 2	Real and Tangible Property Percentage	Ratio/Percentage
102	DE 1100 p. 2 Schedule 3-D	Line 3/ Line 4	Wages, Salaries and other compensation Percentage	Ratio/Percentage

**Required Data Elements for Delaware Corporate income Tax  
Form 1100**

103	DE 1100 p. 2 Schedule 3-D	Line 5/ Line 6	Gross Receipts and Gross Income Percentage	Ratio/Percentage
104	DE 1100 p. 2 Schedule 3-D	Line 7	Total Percentage	Ratio/Percentage
105	DE 1100 p. 2 Schedule 3-D	Line 8	Apportionment Percentage	Ratio/Percentage
106	DE 1100 p. 1	F	Date of Preparer Signature	Date
107	DE 1100 p. 1	F	Preparer Name	Text
108	DE 1100 p. 1	F	Preparer Address	Text (separate each line with commas)
109	Official Trailer		Trailer Static String	EOD*