FORM 1100S **2012** **S CORPORATION** **2012**

SCHEDULE A-1 **SHAREHOLDERS INFORMATION RETURN**

SHAREHOLDER'S SHARE OF INCOME, DEDUCTIONS & CREDITS

For Calendar Year 2012

or Fiscal year beginning _____ 2012, and ending _____ 2013

Shareholder's Identifying Number ▶ _____

Shareholder's Name, Address and Zip Code:

S Corporation's Identifying Number ▶ _____

S Corporation's Name, Address and Zip Code:

Percentage of Stock Owned _____ %

	Column A Resident		Column B Non-Resident		
1. Shareholder's portion of ordinary income (loss) from Delaware Form 1100S, Schedule A, Line 3(a)		00		00	1.
ADDITIONS:					
2. Net income (loss) from rental real estate activities, Delaware Form 1100S, Schedule A, Line 4		00		00	2.
3. Net income (loss) from other rental activities, Delaware Form 1100S, Schedule A, Line 5		00		00	3.
4. Interest income from Delaware Form 1100S, Schedule A, Line 6		00		00	4.
5. Dividend income from Delaware Form 1100S, Schedule A, Line 7		00		00	5.
6. Royalty income from Delaware Form 1100S, Schedule A, Line 8		00		00	6.
7. Net short term capital gain (loss) from Delaware Form 1100S, Schedule A, Line 9		00		00	7.
8. Net long term capital gain (loss) from Delaware Form 1100S, Schedule A, Line 10		00		00	8.
9. Net gain (loss) under Section 1231 from Delaware Form 1100S, Schedule A, Line 11		00		00	9.
10. Other income (loss) (Attach schedule) from Delaware Form 1100S, Schedule A, Line 12		00		00	10.
11. Total. Add Lines 1 through 10		00		00	11.
SUBTRACTIONS:					
12. Section 179 expense deduction from Delaware Form 1100S, Schedule A, Line 14		00		00	12.
13. Charitable contributions from Delaware Form 1100S, Schedule A, Line 15		00		00	13.
14. Other deductions from Delaware Form 1100S, Schedule A, Line 16		00		00	14.
15. Depletion expense from Delaware Form 1100S, Schedule A, Line 17		00		00	15.
16. Total. Add Lines 12 through 15		00		00	16.
17. Total Net Income (Loss). Line 11 minus Line 16		00		00	17.
STATE MODIFICATIONS					
SUBTRACTIONS:					
18. Net interest from U.S. Securities from Delaware Form 1100S, Line 2(a)		00		00	18.
19. Wage deduction - Federal Jobs Credit from Delaware Form 1100S, Line 2(b)		00		00	19.

ADDITIONS:	Column A Resident		Column B Non-Resident		
20. Interest from any state except Delaware from Delaware Form 1100S, Line 4(a).		00		00	20.
21. Depletion expense - oil and gas from Delaware Form 1100S, Line 4(b)		00		00	21.
22. Charitable contributions for which the Delaware Land & Historic Resource Conservation credit was granted from Delaware Form 1100S, Line 4(c)		00		00	22.
INCOME TAX CREDITS:					
23. Approved income tax credits from S Corporation		00		00	23.
24. Estimated tax paid on behalf of the individual non-resident shareholder				00	24.

INSTRUCTIONS FOR DELAWARE SCHEDULE A-1

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 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 1100S, Schedule A, 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:

LINE 18 - NET INTEREST FROM U.S. SECURITIES

Enter on Line 18 the amount of interest income from U.S. securities from Delaware Form 1100S, Line 2(a) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 33 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 22 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

LINE 19 - WAGE DEDUCTION - FEDERAL JOBS CREDIT

Enter on Line 19 the amount of wages paid from Delaware Form 1100S, Line 2(b) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 35 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 25 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

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 1100S, Line 4(a) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 29 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 18 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

LINE 21 - DEPLETION EXPENSE - OIL & GAS

Enter on Line 21 the amount of depletion expense from Delaware Form 1100S, Line 4(b) multiplied by the percentage of stock owned by each shareholder. Also enter the result on Line 30 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 19 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

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 1100S, Line 4(c) multiplied by the percentage of stock owned by each shareholder. Also enter the amount on Line 46b of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 35b of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

LINE 23 - APPROVED INCOME TAX CREDITS

Enter on Line 23 the approved income tax credits from Delaware Form 700, Delaware Income Tax Credit Schedule. Also enter the amount on Line 12 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 45 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

LINE 24 - ESTIMATED TAX PAID ON BEHALF OF NON-RESIDENT SHAREHOLDERS

For each non-resident shareholder, multiply the total of Lines 9, 10 and 13 from Delaware Form 1100S 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. Also enter the result on Line 19 of the Delaware Individual Resident Income Tax Return, Form 200-01 or Line 50 of the Delaware Individual Non-Resident Income Tax Return, Form 200-02.

ATTACH A COPY OF THIS SCHEDULE TO YOUR DELAWARE PERSONAL INCOME TAX RETURN