DELAWARE
FORM 800

Business Income of Non-Resident

(See Instructions on Back)

NAME AS SHOWN ON APPLICABLE SCHEDULE C OR SCHEDULE E	YOUR SOCIAL SECURITY NUMBER
BUSINESS NAME	SOCIAL SECURITY NUMBER OR FEIN

NOTE: COMPLETE ONLY IF BUSINESS HAS FEDERAL SCHEDULE C OR PARTNERSHIP INCOME OR LOSS DERIVED FROM OR CONNECTED WITH SOURCES IN DELAWARE AND AT LEAST ONE OTHER STATE.

SCHEDULE A - GROSS REAL AND TANGIBLE PERSONAL PROPERTY

	COLUMN A Delaware Sourced		COLUMN B Total Sourced		
	Beginning of Year	End of Year	Beginning of Year	End of Year	
1. Total real and tangible property owned.....					1
2. Real tangible property rented (eight times annual rent paid).....					2
3 Total.....					3
4. Total Columns A and B.....					4
5. Average values. (Divide Line 4 by 2).....					5

SCHEDULE B - WAGES, SALARIES, AND OTHER COMPENSATION PAID OR ACCRUED TO EMPLOYEES

6. Wages, salaries and other compensation of all employees.....			6

SCHEDULE C - GROSS RECEIPTS SUBJECT TO APPORTIONMENT

7. Gross receipts from sales of tangible personal property.....			7
8. Gross income from other sources (see instructions).....			8
9. Total.....			9

SCHEDULE D - DETERMINATION OF APPORTIONMENT PERCENTAGES

10a. Enter amount from Column A, Line 5.....	10a		=	%	10
10b. Enter amount from Column B, Line 5.....	10b				
11a. Enter amount from Column A, Line 6.....	11a		=	%	11
11b. Enter amount from Column B, Line 6.....	11b				
12a. Enter amount from Column A, Line 9.....	12a		=	%	12
12b. Enter amount from Column B, Line 9.....	12b				

13. Total.....		13
14. Apportionment percentage (see specific instructions).....	%	14
15. Amount from Form 200-02-NR, Page 2, Column 1, Line 6 or Line 10.....		15
16. Multiply Line 15 by Line 14. Enter here and on Form 200-02-NR, Page 2, Column 2, Line 6 or Line 10.....		16

DELAWARE
FORM 800

INSTRUCTIONS

WHO MUST COMPLETE FORM 800:

Any non-resident individual with Schedule C and/or Partnership income or loss (Form 200-02-NR, page 2, column 1, Lines 6 & 10) who claims any amount of such income or loss is attributable in part to sources in Delaware **AND** in part to sources outside of Delaware.

As an alternative to Form 800, allocation of income within and out-of Delaware may be supported by a written explanation. The explanation must document the system of separate accounting for in-State versus out-of-State income or loss sufficiently to justify specific State-by-State allocation.

Note: A separate Form 800 must be completed for each business with income or loss attributable in part to sources in Delaware and in part to sources outside of Delaware.

SCHEDULE A - GROSS REAL AND TANGIBLE PERSONAL PROPERTY:

Note: Column A relates to property and items of income and/or loss for the business derived from sources within Delaware. Column B relates to the total of ALL *sources of property and items of income and/or loss for the business.*

Line 1 - Enter the original cost value of real and tangible personal property owned and used in the trade or business; for the beginning and at the end of the taxable year.

Line 2 - Enter the value of rented real and tangible property used in the trade or business. The value is computed as eight (8) times the annual rental cost of the property.

Line 3 - Add Lines 1 and 2.

Line 4 - Combine the totals on Line 3 for each column.

Line 5 - Divide the amount on Line 4 by two (2) for each column.

SCHEDULE B - WAGES, SALARIES AND OTHER COMPENSATION:

Line 6 - Enter in Column A, the total wages, salaries, bonuses and other compensation you paid or accrued to employees and/or officers engaged in employment within the State of Delaware. Enter in Column B the total wages, salaries, bonuses and other compensation you paid or accrued to ALL employees and/or officers regardless of place of employment.

SCHEDULE C - GROSS RECEIPTS SUBJECT TO APPORTIONMENT:

Line 7 - Enter in Column A, the business' gross receipts from sales of tangible personal property physically delivered to the purchaser or his agent within the State of Delaware. DO NOT INCLUDE Delivery to the United States Mail or to a common or contract carrier for shipment to a place outside Delaware. Enter in Column B the business' total gross receipts from the sales of tangible personal property for the taxable year.

Line 8 - Enter in Column A, all other gross income (if any) of the business from sources derived from activities performed within the State of Delaware. Enter in Column B, all other gross income (if any) of the business regardless of source.

Line 9 - Add Lines 7 and 8.

SCHEDULE D - DETERMINATION OF APPORTIONMENT PERCENTAGES:

Note: All percentages should be computed to at least six (6) decimal places. (For example: 33.1234 %)

Line 10a - Enter the amount from Column A, Line 5.
Line 10b - Enter the amount from Column B, Line 5.
Line 10 - Divide Line 10a by Line 10b and enter the result on Line 10.

Line 11a - Enter the amount from Column A, Line 6.
Line 11b - Enter the amount from Column B, Line 6.
Line 11 - Divide Line 11a by Line 11b and enter the result on Line 11.

Line 12a - Enter the amount from Column A, Line 9.
Line 12b - Enter the amount from Column B, Line 9.
Line 12 - Divide Line 12a by Line 12b and enter the result on Line 12.

Line 13 - Add Lines 10, 11 and 12.

Line 14 - If the business has a percentage for all three apportionment factors (Lines 10,11 and 12), divide Line 13 by three (3). If the business only has two apportionment factors, divide Line 13 by two (2). If the business has only one apportionment factor, enter the amount of Line 13 on Line 14.

Line 15 - Enter the amount of total business income or loss (from Form 200-02-NR, Page 2, Column 1, Line 6 or Line 10).

Line 16 - Multiply Line 15 by Line 14. Enter here and on Form 200-02-NR, Page 2, Column 2, Line 6 or Line 10 (as applicable).

DRAFT