

**DELAWARE DIVISION OF REVENUE
CONTRACTORS GROSS RECEIPTS TAX RETURN - FORM LQ39501**

LCQ

ACCOUNT NUMBER	TAX PERIOD ENDING	DUE ON OR BEFORE	BUSINESS CODE GROUP DESCRIPTION
----------------	-------------------	------------------	---------------------------------

BUSINESS NAME AND ADDRESS

1. TOTAL DELAWARE GROSS RECEIPTS	\$		00
2. MINUS SUBCONTRACTORS (Attach Form 1280)	\$		00
3. NET GROSS RECEIPTS	\$		00
4. LESS EXCLUSION	\$	300,000	00
5. TAXABLE AMOUNT	\$		00
6. BALANCE DUE	Line 5 x 0.006537 =	\$	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 - QUARTERLY

Complete the return above, sign, date and file by the due date. You may file all monthly or quarterly returns at the end of the year if no tax is due on any of the returns.

To Update Your Contact/Business Information on File with Revenue:

[Remit a License Request for Change form](#)

To Change Tax Information You've Already Reported:

[Remit an Amended return](#)

SPECIFIC LINE INSTRUCTIONS

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

- Line 1. - Enter on Line 1 the amount of your gross receipts from any labor or labor and materials supplied in connection with the improvement, alteration or development of real property located in Delaware. Also include in this amount, any receipts from incidental non-construction sales. Construction Transportation Contractors should report the receipts received from transporting construction materials or supplies.
- Line 2. - Enter the amount paid to sub-contractors during the tax period. Construction Transportation Contractors may exclude amounts paid to Draypersons. Be sure to attach a copy of the enclosed Form 1280 to verify such payments.
- Line 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 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.
- Line 4. - The maximum allowable exclusion for the quarter is \$300,000.
- Line 5. - Subtract Line 4 from Line 3 and enter the result on Line 5. If this is a negative amount or zero, enter zero on Line 5. (No tax is due. Sign, date and file this return.)
- Line 6. - Multiply Line 5 by the gross receipts tax rate of 0.006537. Enter the result on Line 6. This amount of tax is due and payable with the filing of this return. Please sign, date and file this return on or before the due date.

**If you have not already renewed this year's business license, do it now to avoid a \$200 penalty.
Go to www.delaware.gov to renew your business license online!**

SAMPLE COMPLETED RETURN

1. TOTAL DELAWARE GROSS RECEIPTS	\$	350,000.00
2. MINUS SUBCONTRACTORS (Attach Form 1280)	\$	25,000.00
3. NET GROSS RECEIPTS	\$	325,000.00
4. LESS EXCLUSION	\$	300,000.00
5. TAXABLE AMOUNT	\$	25,000.00
6. BALANCE DUE (Line 5 x 0.006537)	\$	163.00

Quarterly Gross Receipts Tax Returns are due on or before the last day of the month following the end of the quarter as listed.

For questions or to speak with a customer service representative, please call Revenue's Gross Receipts Department at (302) 577-8780.