

Worksheet 5: Monthly P&L; Summary

Delaware's graduated income tax (2.2%-6.6%) and NO sales tax make it an attractive operating base. The \$300 franchise tax due June 1 is your biggest single annual obligation.

Month / Year: _____

REVENUE

Revenue Category	# of Runs	\$ Amount
Wilmington legal / law firm runs		
Wilmington banking / financial runs		
Christiana Care / Nemours healthcare runs		
Life sciences / pharma runs (AstraZeneca, Incyte)		
Corporate runs (DuPont, W.L. Gore, Sallie Mae)		
Dover / state government runs		
Newark / University of Delaware runs		
Inter-city runs (Wilmington-Dover, Wilmington-Philly)		
Other revenue		
TOTAL REVENUE		

EXPENSES

Expense Category	Budget	Actual
Commercial auto insurance		
General liability + cargo insurance		
Fuel		
Vehicle maintenance / winter prep		
Delaware franchise tax (\$300 ÷ 12)	\$25.00	
Delaware business license (\$75 ÷ 12)	\$6.25	
Wilmington city license (÷ 12)		
Phone / software / supplies		
Other		
TOTAL EXPENSES		

PROFIT & TAX RESERVE

NET PROFIT (Revenue – Expenses)		
NO Delaware sales tax	\$0	\$0
Delaware income tax reserve (up to 6.6%)	$\times 0.066$ (conservative)	
Federal income tax reserve (22-24%)	$\times 0.22$	
Self-employment tax reserve (15.3%)	$\times 0.153$	
TOTAL TAX RESERVE (transfer to savings)		
TAKE-HOME PAY		

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