

STATE OF DELAWARE  
DEPARTMENT OF FINANCE

DIVISION OF REVENUE  
DIRECTOR'S RULING 70-5

December 23, 1970

SUBJECT: Extension of Time for Filing Corporation Income Tax

Section 1904, Title 30, Delaware Code authorizes the State Tax Commissioner (now State Director of Revenue) to extend the time for filing a corporation income tax return.

Computation of Delaware taxable income begins with the amount of Federal taxable income. Therefore, an extension of time authorized under Federal law for Federal corporation income tax purposes will automatically be adopted to the same extent for State purposes.

A corporate taxpayer should file with its Delaware Corporation Income Tax Form 1100 a copy of the Federal Form No. 7004 and a copy of any approved additional extension of time.

For those situations where the request for extension of time for filing relates to reasons involving Delaware only, the corporate taxpayer should file a Delaware Form 1027, Application for Extension of Time for Filing Returns prior to the required filing date.

  
J. H. Kennedy  
Director of Revenue

CONCURRED:

  
E. J. Wilson  
Deputy Attorney General