

STATE OF DELAWARE
DEPARTMENT OF FINANCE

DIVISION OF REVENUE
DIRECTOR'S RULING 72-2

February 1, 1972

SUBJECT: Corporation Tax - Affixing of Corporate Seal to Final
Corporation Income Tax Returns

A request was received as to whether it is necessary to affix the corporate seal to the annual final corporation income tax return.

The applicable statute is Section 1904, 30 Del. C. which states in part:

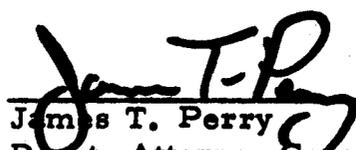
"A final return in such form and containing such information as the Secretary of Finance shall prescribe shall be filed with the Secretary of Finance as follows....."

It has been prescribed that each corporation shall have the option as to whether the corporate seal shall be affixed to the final return for each year filed by them.


J. H. Kennedy
Director of Revenue

jvm

CONCURRED:


James T. Perry
Deputy Attorney General