



STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF REVENUE
601 Delaware Avenue
Wilmington, Delaware 19899

TAX NEWSGRAM 76-2

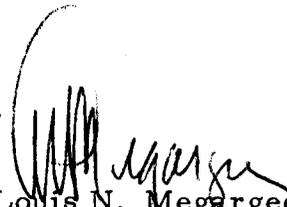
April 8, 1976

- Application For Further Extension of Time to File
Delaware Individual Income Tax Returns (Form 1027A)

Any individual taxpayer desiring to apply for an automatic 45-day extension of time to file Delaware Individual Income Tax return, must file Form 1027 with the Division of Revenue on or before the due date of the return (April 30 for calendar year taxpayers). See Tax Newsgram 75-4 dated March 25, 1975.

Individual taxpayers desiring to apply for a further extension of time to file should file Form 1027 A (copy attached) in duplicate with the Division of Revenue prior to the due date of the return as extended. The applicant will be notified by the Division of Revenue as to whether the application for extension is granted or denied. Except in cases of undue hardship, Form 1027 A should not be filed unless the taxpayer has previously secured the automatic 45-day extension by filing Form 1027.

The granting of an extension of time to file does not extend the time for payment. Interest at the rate of 1% per month accrues on any unpaid tax liability from the original due date of the return until paid.



Louis N. Megargee
Director of Revenue

RRS/mrs

Attachment

DISTRIBUTION: B AND C



**APPLICATION FOR EXTENSION OF TIME
TO FILE DELAWARE INDIVIDUAL INCOME TAX RETURN**

Please Print or Type	Name (If joint return, give first names and initials of both)	Last name	Your social security number
	Present home address (Number and street, including apartment number, or rural route)		Spouse's social security number
	City, town or post office, State and ZIP Code		

- An extension of time until....., 19...., is hereby requested in which to file the individual income tax return (Form 200 or 200 PY/NR) of the taxpayer named above for the taxable year beginning....., 19...., and ending....., 19....
- State in detail the reason the taxpayer needs an extension (If space is insufficient, use the bottom of page 2):.....
- Did the taxpayer file an application for automatic extension?..... Yes No
- Was the taxpayer required to file a declaration of estimated tax for the year for which the extension is requested?..... Yes No
If "YES", was each required installment payment made on or before its due date?..... Yes No

CAUTIONARY NOTE:

This is not an extension of time for payment of tax. Interest accrues at the rate of 1% per month on any unpaid tax from the regular due date of the return until paid.

Signature and Verification

If Prepared by Taxpayer.—Under penalties of perjury, I declare that to the best of my knowledge and belief the statements made on this form are true, correct, and complete.

Signature of taxpayer..... Date.....
Spouse's signature..... Date.....

If Prepared by Someone Other Than Taxpayer.—Under penalties of perjury, I declare that to the best of my knowledge and belief the statements made on this form are true, correct, and complete, that the taxpayer has authorized me to prepare this application, and that I am:

- A member in good standing of the bar of the highest court of (specify jurisdiction).....
- A certified public accountant duly qualified to practice in (specify jurisdiction).....
- A person enrolled to practice before the Internal Revenue Service.
- A duly authorized agent holding a power of attorney. (The power of attorney need not be submitted unless requested.)
- A person standing in close personal or business relationship to the taxpayer who is unable to sign this application because of illness, absence, or other good cause. My relationship to the taxpayer and the reasons why the tax- is unable to sign this application are.....

Signature of preparer other than taxpayer..... Date.....

The Division of Revenue will indicate below whether the extension is granted or denied, and return the original form.

Notice to Applicant—To Be Completed by the Division of Revenue

- The application is approved. (Please attach this form to your return.)
- The application is not approved. (Please attach this form to your return.)
However, in view of your reasons stated in the application, a 10-day grace period is granted from the date shown below or due date of the return, whichever is later. This 10-day grace period constitutes a valid extension of time for purposes of elections otherwise required to be made on timely filed returns.
- The application is not approved.
After consideration of the reasons stated in your application, we have determined the extension is not warranted. (The 10-day grace period is not granted.)
- The application cannot be considered, since you filed it after the due date of the return.
- Other.....

Date

Director of Revenue

By.....

If you want the original of this application returned to you at an address other than shown on page 1, or to an agent acting for you, please complete the section below:

Please Print or Type	Name
	Number and street
	City, town or post office, State and ZIP code

INSTRUCTIONS

- 1. WHEN TO FILE.**---For an extension of time in which to file Form 200 or 200 PY/NR submit an application on or before the due date of the return. Do so in sufficient time for the Division of Revenue to consider and act on the application before the return's regular due date.
An extension of time to file a return, unless it specifies otherwise, does not extend the time for paying the tax. Interest will accrue at the rate of 1 percent a year on any tax due, from the regular due date of the return until paid.
Except in undue hardship cases, do not file this form unless you have first used Form 1027 to get an automatic 45-day extension.
- 2. HOW AND WHERE TO FILE.**---Complete this form in duplicate and file with the Division of Revenue, 601 Delaware Avenue, Wilmington, Delaware.
- 3. ADDITIONAL EXTENSION.**---The Division of Revenue will grant a reasonable additional extension of time for filing a return if a timely application is filed which establishes reasonable cause as to why the return cannot be filed within an extension previously allowed. Generally, consideration of the application will be based on the taxpayer's efforts to fulfill his filing responsibility, rather than on the convenience of someone who prepares his return for him. However, consideration will be given to a taxpayer's practitioner who is unable, for reasons beyond his control, to complete the return by the due date, or a taxpayer who is unable to get essential professional help in spite of timely efforts to obtain it.
Line 2 should clearly describe in detail the circumstances beyond your control that will cause unavoidable delay in filing the return. Incomplete reasons, such as "illness" or "practitioner too busy," without adequate explanations, are not acceptable. If it is clear that an extension request is frivolous, the Division of Revenue will deny both the extension request and the 10-day grace period.
- 4. BLANKET REQUESTS.**---Blanket requests for extensions will not be granted. You must submit a separate application for each return.
- 5. PERIOD OF EXTENSION.**---Generally, an extension of time on an initial application will be limited to no more than 60 days. A longer period of time will not be granted unless you clearly show sufficient need for the extended period.

(For additional information)