



STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF REVENUE
DELAWARE STATE BUILDING
820 N. FRENCH STREET
WILMINGTON, DELAWARE 19801

DIVISION OF REVENUE
TAX RULING 78-4

June 6, 1978

- Personal Income Tax Returns
- Penalty for Late Filing Increased

House Bill No. 350, 129th General Assembly, approved May 16, 1978, (Ch. 281, Vol. 61, Laws of Delaware), amends Section 1194 (a), Title 30, Delaware Code, relating to penalty for failure to file individual income tax returns.

Prior to this amendment, in case of failure to file a tax return on the due date, unless such failure was due to reasonable cause, Section 1194 (a) imposed a penalty of 5% of the amount of tax due on such return for each month the failure continued, up to a maximum penalty of 25% (5 months) of the amount of tax due. House Bill No. 350 amends Section 1194 (a) to increase the penalty for failure to file a timely return from 5% to 10% per month, up to a maximum penalty of 50% of the amount of tax due.

This amendment shall apply to returns filed after May 16, 1978, the effective date of the amendment.


John L. Sullivan
Director of Revenue

RRS/mrs

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