



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

DIVISION OF REVENUE
TAX RULING 78-6

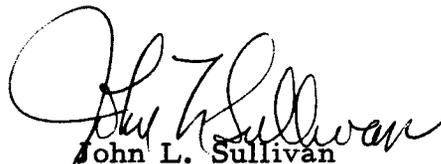
June 14, 1978

Extension of Time to File Personal Income Tax Returns.

House Bill No. 264 (Chap. 310, Vol. 61, Laws of Del.), approved June 6, 1978, amends Section 1171 (a), Title 30, Del. C., relating to extension of time for filing returns.

Prior to this amendment the law provided that a Federal extension of time for filing a return granted by the Internal Revenue Service would also constitute an extension for Delaware purposes. House Bill No. 264 deletes this provision from Section 1171 (a), so that a Federal extension will no longer be required to be recognized and accepted for Delaware income tax return purposes.

Approved Federal extensions relating to 1977 taxable year returns will be recognized and accepted by the Division of Revenue for extension periods ending on or before December 31, 1978. Thereafter, requests for extension of time to file Delaware personal income tax returns must be made to the Division of Revenue by filing Application Form 1027 or 1027A.


John L. Sullivan
Director of Revenue

RRS/mrs

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