



STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF REVENUE
CARVEL STATE BUILDING
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WILMINGTON, DELAWARE 19899-8763

DIVISION OF REVENUE

TECHNICAL INFORMATION MEMORANDUM 2001-03

DATE: September 17, 2001

SUBJECT: Extension of Time to File Returns and Make Payments

Under Section 533(i) of Title 30, the Director is required to abate interest and penalties related to the late filing of income and business license returns and the late payment of the taxes due from certain "affected taxpayers" located in a Presidentially declared disaster area. Under Section 511(a), the Director has general authority to grant reasonable extensions of time to file returns and pay taxes.

On September 14, 2001, the Internal Revenue Service announced in Notice 2001-61 extension of times to file certain returns and pay certain taxes for taxpayers affected by the terrorist attack on September 11.

The Delaware Division of Revenue will follow the same policy with regard to returns required to be filed, and payments required to be made, by affected taxpayers. Taxpayers who are entitled to the relief described above should add the following designation in red ink at the top of returns they file: "September 11, 2001-Terrorist Attack." If they receive a notice from the Division of Revenue, they should contact the Division of Revenue as indicated on the notice to explain why they are entitled to relief.

On the same date, the IRS issued Notice 2001-63, under which it extended the due date for all federal tax obligations falling between September 10 and 24, 2001, to September 24. The Delaware Division of Revenue adopts the same policy with regard to State of Delaware tax obligations administered by the Division of Revenue.

William M. Remington
Director of Revenue