DELAWARE
FORM 1027

TAX YEAR
2009

DO NOT WRITE IN THIS BOX

001-26

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

NOTE: PREPARE THIS FORM IN DUPLICATE. FILE THE ORIGINAL WITH THE DIVISION OF REVENUE, STATE OF DELAWARE ON OR BEFORE THE DUE DATE AND PAY THE AMOUNT SHOWN ON LINE 6 BELOW. ATTACH THE DUPLICATE TO YOUR DELAWARE PERSONAL 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 & STREET, INCLUDING APT. NUMBER OR RURAL ROUTE)		SPOUSE'S SOCIAL SECURITY NUMBER
	CITY, TOWN OR POST OFFICE	STATE	ZIP CODE

AN AUTOMATIC EXTENSION OF TIME UNTIL OCTOBER 15, 2010 IS HEREBY REQUESTED IN WHICH TO FILE A DELAWARE PERSONAL INCOME TAX RETURN FOR THE CALENDAR YEAR 2009 (OR IF A FISCAL YEAR RETURN UNTIL _____, 20____ FOR THE TAXABLE YEAR BEGINNING _____, 20 ____).

1. TOTAL INCOME TAX LIABILITY YOU EXPECT TO OWE FOR 2009.....
2. DELAWARE INCOME TAX WITHHELD.....
3. TAX YEAR 2009 ESTIMATED TAX PAYMENTS (INCLUDE PRIOR YEARS OVERPAYMENT ALLOWED AS A CREDIT).....
4. OTHER PAYMENTS & CREDITS.....
5. TOTAL (ADD LINES 2, 3, AND 4).....
6. BALANCE DUE (SUBTRACT LINE 5 FROM LINE 1). PAY IN FULL WITH THIS APPLICATION .....BALANCE DUE>

SIGNATURE AND VERIFICATION

IF PREPARED BY TAXPAYER: *UNDER PENALTY OF PERJURY, I DECLARE THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE STATEMENTS MADE HEREIN ARE TRUE AND CORRECT.*

YOUR SIGNATURE _____ DATE _____ DAYTIME PHONE N0. _____

SPOUSE'S SIGNATURE _____ DATE _____ DAYTIME PHONE NO. _____

(IF FILING JOINTLY, *BOTH* MUST SIGN EVEN IF ONLY ONE HAD INCOME)

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 HEREIN ARE TRUE AND CORRECT, THAT I AM AUTHORIZED BY THE TAXPAYER 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 WITH RESPECT TO FILING AN EXTENSION OF TIME. (THE POWER OF ATTORNEY NEED NOT BE SUBMITTED UNLESS REQUESTED)

_____ A PERSON STANDING IN CLOSE PERSONAL 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 REASON WHY THE TAXPAYER IS UNABLE TO SIGN THIS APPLICATION ARE:

YOUR SIGNATURE _____ DATE _____ DAYTIME PHONE N0. _____

SEE INSTRUCTIONS ON REVERSE SIDE

INSTRUCTIONS

1. This application is to be used by an individual to request an automatic five and half (5 ½) month extension of time to file Form 200-01, 200-02, or 200-03 EZ. An extension of time to file may be filed on-line at www.revenue.delaware.gov instead of filing this paper form. If you wish to file the form 1027 extension on-line and you owe tax, you must use a direct debit from your checking or savings account.

   An extension will be granted upon the timely and proper filing of this form with payment of any required amount shown on Line 6. **If an extension is not filed timely (see #4 below), it will be denied.**

   CAUTION: This is not an extension of time for the payment of tax. Interest will accrue at the rate of one-half percent (½%) per month on any unpaid balance of tax from the original due date of the return until the tax is paid.

2. **An application for extension is not required if the balance due on the return will be zero or less and an extension has been filed with the Internal Revenue Service. If when the return is filed and a balance due is owed, a penalty will be assesssed for filing the return late. If you have a doubt as to whether the final return will be a balance due, file Form 1027 for an extension.**

3. If you and your spouse will be filing Separate (filing status 3) Delaware personal income tax returns, a separate Application for Extension, Form 1027, **MUST BE** filed for each spouse.

4. File this application on or before April 30th, OR before the original due date of Form 200-01, 200-02, OR 200-03 EZ, if you are filing a fiscal year return. However, if the due date for filing your return falls on a Saturday, Sunday or legal holiday, substitute the next regular business day.

5. Complete this form in duplicate. Entries must be made on Lines 1 through 6. File the original with the Division of Revenue and pay the amount shown on Line 6. Attach the duplicate to the **FACE** of Form 200-01, 200-02, OR 200-03 EZ when it is filed.

6. When filing Form 200-01, 200-02, OR 200-03 EZ, in order to claim credit for payment made with this application, show the amount paid under estimated tax paid and payments with extensions on the face of the return. If you file a joint application (you and your spouse), but elect to file a combined separate return, the payment made with this application may be claimed by either spouse or divided in any agreed amounts.

7. Any unpaid portion of the final tax will bear interest at the rate of one-half percent (½%) per month (or fractional part thereof) on any unpaid balance of tax from the original due date of the return until the tax is paid.

8. **Penalty -** The law imposes a penalty of five percent (5%) per month (or fractional part thereof) of the tax for failure to file a timely return, unless you can show reasonable cause for failure to file. If the return is not filed within the period of the extension granted (i.e.: by October 15th), the penalty will be assessed unless reasonable cause is established.

9. **Blanket Requests -** Blanket requests for extensions will not be granted. You must submit a separate application for each return.

Subsequent Extensions

To extend your due date beyond October 15, file a photocopy of your **approved** Federal extension with the Delaware Division of Revenue on or before the expiration granted on Form 1027. An **approved** additional federal extension will extend the due date of your Delaware return to the same date as your additional federal extension due date. A photocopy of the **approved** Federal extension **must** be attached to the final return when filed.

MAKE CHECK PAYABLE AND MAIL TO: DELAWARE DIVISION OF REVENUE, P.O. BOX 508, WILMINGTON, DE 19899-0508

IF NO CHECK IS ENCLOSED, MAIL TO: DELAWARE DIVISION OF REVENUE, P.O. BOX 8765, WILMINGTON, DE 19899-8765