## **FORM 1100S-EXT**

## **DELAWARE DIVISION OF REVENUE** S CORPORATION INCOME TAX REQUEST FOR EXTENSION

**REV CODE** 0093 25 05

Federal Identification Number	Calendar or Fiscal Year Ending	Due on or Before	Extension To	
Name of Corporation				
Number, street and room or suite number or P.O. Box				
City	State	Zip Code		
1. Personal Income Tax Liability 6.60%	x Non-Resident Distributon Inco	ome) \$		
2. Estimated Tax Due (100% of Line 1)				
3. Less Amount of Estimated Tax Previous	ously Paid			
4. Balance Due (Line 2 minus Line 3)				
4. Balance Due (Line 2 minus Line 3)				

## INSTRUCTIONS FOR FILING A REQUEST FOR EXTENSION

An extension of six months for filing the annual Delaware S Corporation Income Tax return may be made by filing Form 1100S-EXT on or before the due date of the original return. Please note that timely filed extensions extend the period of time for filing a final return but DO NOT extend the period of time for making payment. Payment of the anticipated liability must be made with the extension request. Extensions without payment of the anticipated liability will not be granted.

Please use the schedule below to determine the due date of the extension request and the period the Delaware corporate return is extended to and place this information in the appropriate boxes above:

Tax Year Ending	Due on or Before	Extended To:
12/31/2014	04/01/2015	10/01/2015
01/31/2015	05/01/2015	11/02/2015
02/28/2015	06/01/2015	12/01/2015
03/31/2015	07/01/2015	01/04/2016
04/30/2015	08/03/2015	02/01/2016
05/31/2015	09/01/2015	03/01/2016
06/30/2015	10/01/2015	04/01/2016
07/31/2015	11/02/2015	05/02/2016
08/31/2015	12/01/2015	06/01/2016
09/30/2015	01/04/2016	07/01/2016
10/31/2015	02/01/2016	08/01/2016
11/30/2015	03/01/2016	09/01/2016

## **ESTIMATED TAX FILING REQUIREMENTS**

Section 1158 of the Delaware Code requires every (S) Corporation to make estimated payments on behalf of the (S) Corporation's non-resident shareholders. The amount of estimated tax to be paid on behalf of the non-resident shareholders is equal to the highest marginal rate of tax rate set forth in Section 1102(a) (6.60% effective for tax years after 2013) multiplied by the non-residents Delaware distributive share of the income of the (S) Corporation.

Authorized Signature	Date	Telephone Number

Mail to: Delaware Division of Revenue, P.O. Box 8735, Wilmington, DE 19899-8735 or FAX (302) 577-8203

