

DELAWARE DIVISION OF REVENUE

TECHNICAL INFORMATION MEMORANDUM 2017-2

DATE: 03/28/2017

SUBJECT: C CORPORATION TENTATIVE RETURN FILING DEADLINE

As noted in TIM 2017-1, issued on February 14, 2017, the deadlines for filing business-related tax returns with the IRS have changed for tax years beginning after December 31, 2015. The Delaware Division of Revenue issued TIM 2017-1 granting all affected taxpayers an extension of time to the date on which their Federal return is due, exclusive of extensions, to file their Delaware return. However, the deadline for a C Corporation's tentative return was not affected by TIM 2017-1, meaning that a C Corporation's tentative return is currently due on the first day of the fourth month of the corporation's current income year, or April 1, 2017 for calendar year corporate taxpayers.

The Delaware legislature is currently considering legislation that will adjust the due date for C Corporations' tentative returns to April 15, or the fifteenth day of the fourth month of the current income year for fiscal year taxpayers, for tax years beginning after December 31, 2016. As a result, this TIM is being issued to notify taxpayers of the pending legislation and to ensure that the deadline for C Corporations' tentative returns for the current tax year is uniform for all taxpayers.

Pursuant to 30 *Del. C.* § 511(a), the Director of the Division of Revenue has broad discretion to grant reasonable extensions of time for the filing of any return, on such terms and conditions as the Director determines are appropriate. In the interest of efficient tax administration, because of the pending legislation, by issuance of this TIM, the Director grants all C corporations required to file a tentative return for a tax year beginning after 12/31/16, an automatic extension of time to the fifteenth day of the fourth month of the current income year, or to April 17, 2017, for a calendar year taxpayer, to file the taxpayer's C corporation tentative return.

Taxpayers with general questions about the application of Delaware law and procedures may call the Division of Revenue Help Line at (302) 577-8200, or visit the Division's website at [\[http://www.state.de.us/revenue\]](http://www.state.de.us/revenue) where information about tax topics and links to phone numbers for other information may be found.