

DELAWARE DIVISION OF REVENUE
TECHNICAL INFORMATION MEMORANDUM 2021-3
SUBJECT: COVID-19 FILING EXTENSIONS

March 18, 2021

This TIM is issued to address questions of the filing deadline for Delaware individual income tax returns. As has been reported in IR 2021-59, the Internal Revenue Service has extended the time for filing of individual income tax returns and payment of tax due from April 15, 2021 to May 17, 2021.

Pursuant to 30 *Del. C.* § 511(a), the Director of the Division of Revenue (the “Director”) has broad discretion to “grant reasonable extension[s] of time for the payment of any tax or estimated tax ...”, on such terms and conditions as the Director determines are appropriate. Considering the effects of the pandemic, the Director hereby grants extensions similar to those granted by the Internal Revenue Service. The Delaware Division of Revenue will automatically provide the relief outlined in this TIM to all affected taxpayers.

Personal income tax returns, including composite returns, that would be due on April 30, 2021 will now be due on May 17, 2021. If a taxpayer needs additional time beyond the extended due date to prepare and file a return, taxpayers may request an extension for additional time to file through Revenue’s online system, <https://dorweb.revenue.delaware.gov/scripts/olp/olp.dll/pitext>, which will provide an automatic extension of time to file to October 15, 2021. To submit a request for extension on paper, please use Form 1027, available at https://revenuefiles.delaware.gov/2019/TY20_200EXe.pdf. These may be submitted via email to the Division of Revenue at DOR_PublicService@delaware.gov or by mail to the Division of Revenue, P.O. BOX 830, Wilmington, DE 19899-0830

The Division of Revenue encourages all taxpayers to file as soon as possible once they have the necessary information to do so. Please note that the payment deadline of May 17, 2021 cannot be further extended and penalties and interest on underpayments will be calculated from that date, even if a taxpayer requests additional time to file.

Please note that this extension does not extend to estimated payments for the 2021 tax year which remain due on April 30, 2021 and cannot be extended. Additionally, this does not provide an extension for corporate or fiduciary income tax returns. Extensions for these tax types may be sought by submitting the following:

Type of Entity	Form Required	Link
C Corporation	1100-T-EXT	https://revenuefiles.delaware.gov/2019/TY19_1100T-T5_EXTe.pdf
Fiduciary	400-EX 5E	https://revenuefiles.delaware.gov/2020/TY20_400EXe.pdf