

**DELAWARE DIVISION OF REVENUE**  
**TECHNICAL INFORMATION MEMORANDUM 2020-2**  
**SUBJECT: ELECTRONIC FILING**  
November 6, 2020

**SUBJECT: ELECTRONIC FILING REQUIREMENT**  
**FOR INFORMATION, CONTACT:**  
**Terri Arndt**  
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This TIM is issued to provide notice to taxpayers about the Delaware Division of Revenue's (DOR) move to require electronic filing for many business tax returns as of January 1, 2021. DOR will begin accepting filings of most gross receipts tax, excise tax, and withholding tax forms and payments via electronic means only. This will apply to the following forms:

- Withholding returns filed 1/8<sup>th</sup> monthly and monthly (WTH-TAX)
- Gross receipts tax returns filed monthly and quarterly  
(GRT-TAX, GRT-CIG, GRT-DEV, GRT-CNR, GRT-LSO, GRT-LSE, and GRT-MVD)
- Public Utility tax returns filed monthly and quarterly (GRT-PUB)
- Telecommunications returns filed monthly and quarterly (ERS-TEL, ERS-PPW)
- Alcohol excise tax returns (ALC-MAN, ALC-TAX)
- Other Tobacco Products excise tax returns (GRT-TPT)
- Manufactured Home Trust Fund returns (MHR- TAX, MHF- DTR)
- Nursing Facility Quality Assessment returns (NHF-TAX)
- Business License Application (CRA- REG)
- Business License Renewal (LIC REN)
- Withholding Agent Application (CRA-REG)

While we encourage taxpayers to file all required forms online, you may still submit the following returns using paper forms:

- Withholding returns required to be filed quarterly (WTH-TAX)
- Manufactured Home Trust Fund (MHR- TAX, MHR- DTR)
- Annual Withholding Reconciliation Form (WTH-REC)
- Amended Wholesalers Dealers Report of Other Tobacco Products (TPT-AMD)
- Application for Reduction of Public Utilities Tax (PUT-EXM)
- Affiliated Finance Company Business License Application/Renewal (LIC-AFF)

Pursuant to 30 *Del. C.* § 513(a) and (b), the Director may **permit or require the filing of returns by electronic means**, which will be treated in the same manner as though filed on paper and signed or subscribed.

The new Delaware Taxpayer Portal will provide a method for electronic filing beginning in January 2021. Please [visit the modernization website](#) for ongoing updates. If you have any questions or concerns regarding how to file and pay electronically, please email [DOR\\_PublicService@delaware.gov](mailto:DOR_PublicService@delaware.gov). Please note that the due dates for filing and paying remain unchanged, and penalties and interest on underpayments will be calculated accordingly.

If you have any general questions concerning the information set forth in this Technical Information Memorandum, please email [DOR\\_BusinessTax@Delaware.gov](mailto:DOR_BusinessTax@Delaware.gov) for the promptest service.

Jennifer R. Hudson  
Director of Revenue