DELAWARE FORM 1027

**2012** 

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.

NAME, (IF JOINT RETURN, GIVE FIRST NAMES AND INITIALS OF BOTH)

LAST NAME
YOUR SOCIAL SECURITY NUMBER

	NAME, (IF JOINT RETURN, GIVE FIRST NAMES AND INITIALS OF BOTH)	LAST NAME		YOUR SOCIAL SECURITY NUMBER
PLEASE				
PRINT OR	PRESENT HOME ADDRESS (NUMBER & STREET, INCLUDING APT. NUMBER OR RURAL ROUTE)			SPOUSE'S SOCIAL SECURITY NUMBER
TYPE	CITY, TOWN OR POST OFFICE	STATE		ZIP CODE
	,	5.7.112		
	1	L		
	UTOMATIC EXTENSION OF TIME UNTIL OCTOBER 15, 2013 IS RETURN FOR THE CALENDAR YEAR 2012 (OR IF A FISCAL Y			E A DELAWARE PERSONAL INCOME
	ABLE YEAR BEGINNING			, 20 FOR THE
			, - ,	
1. TC	TAL INCOME TAX LIABILITY YOU EXPECT TO OWE FOR 2012.			
2. DE	LAWARE INCOME TAX WITHHELD			
	X YEAR 2012 ESTIMATED TAX PAYMENTS (INCLUDE PRIOR			
YE	ARS OVERPAYMENT ALLOWED AS A CREDIT)			
<b>4</b> ∩T	HER PAYMENTS & CREDITS			
4. 01	TIENT ATWIENTS & GNEDITO			
5. TC	TAL (ADD LINES 2, 3, AND 4)			
6. BA	LANCE DUE (SUBTRACT LINE 5 FROM LINE 1). PAY IN FULL ${f V}$	WITH THIS APPLICA	ATION	
			BALANCE DUE>	
SIG	NATURE AND VERIFICATION			
		DECLARE THAT TO	THE REST OF MY KN	OWLEDGE AND BELIEF THE
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 NO.
	TOUR SIGNATURE		DATE	DATTIME PHONE NO.
	SPOUSE'S SIGNATURE		DATE	DAYTIME PHONE NO.
	(IF FILING JOINTLY, BOTH MUST SIGN EVEN IF ONLY ONE	HAD INCOME)		
IF DDE	PARED BY SOMEONE OTHER THAN TAXPAYER: UNDER PENALTIES O	DE DED ILIDY I DECLARI	E THAT TO THE REST OF M	KNOW! EDGE AND BELIEF THE
II 1 IXL		,		ITHORIZED BY THE TAXPAYER TO PREPARE
	THIS APPLICATION,			
A MEMBER IN GOOD STANDING OF THE BAR OF THE HIGHEST COURT OF (SPECIFY JURISDICTION)				
A MEMBER IN GOOD STANDING OF THE BAR OF THE HIGHEST COURT OF (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				ME. (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 TA	XPAYER IS UNABLE T	O SIGN THIS	
	APPLICATION ARE:			
	YOUR SIGNATURE	<u> </u>	DATE	DAYTIME PHONE NO.
	TOUR SIGNATURE		DAIL	DAT HIVE FITOINE INU.

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 or 200-02. An extension of time to file may befiled on-line at <a href="www.revenue.delaware.gov">www.revenue.delaware.gov</a> 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  $(\frac{1}{2}\%)$  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 assessed 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 or 200-02, 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 or 200-02 when it is filed.
- 6. When filing Form 200-01 or 200-02, 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