

# Revenue Offers Assistance to Corporate Tax Filers

The implementation of last year's Tax Cuts and Jobs Act (TCJA) continues to affect many corporate taxpayers, particularly those that have filed extensions for the 2018 tax year. In Delaware, corporate income tax returns that are under extension are due on the same date as extended federal corporate income tax returns. Many taxpayer-related organizations have requested that Delaware offer relief from late-filing penalties for those corporate taxpayers who file their 2018 Delaware income tax return after the deadline, but on or before November 15. Because the Division of Revenue recognizes that some taxpayers may have trouble meeting Delaware's extended filing deadline because the return due date coincides with the extended due date for federal returns, Delaware will be implementing a grace period for corporate taxpayers who file on or before November 15.

While the grace period should automatically eliminate the late-filing penalty for any Forms 1100 and 1100-S that are submitted on or before November 15, 2019, taxpayers should be aware that if they do receive a notice of assessment, a protest may be filed with the Tax Conferee. This should be sent via email to [taxconferee@delaware.gov](mailto:taxconferee@delaware.gov), or by mail, in writing, to:

Campbell Hay, Esquire  
Tax Conferee  
Delaware Division of Revenue  
P. O. Box 8714  
Wilmington, DE 19801

If you have any questions, please contact the Delaware Division of Revenue at (302) 577-8205.