



Delaware Tax Intelligence

Annual Report and Payment of Franchise Tax (Domestic Corporation)

State	Delaware
Who Must File/Pay	Domestic Profit Corporations
Report Name	Annual Report and Payment of Franchise Tax
Where Are Forms Sent	<i>In order to encourage electronic filing, as of 2006 tax year, Annual Report Forms will no longer be mailed. Instead each corporation will receive an official notice prior to January 15th with instructions on how to file its report. For 2007 tax year, e-filing will be required.</i>
Where to File	<u>Electronically</u> http://www.incspot.com <u>By Mail</u> Mailing Address: State of Delaware Division of Corporations PO Box 11728 Newark, NJ 07101-4728 Courier Address State of Delaware Division of Corporations 365 West Passaic Street, 5 th Floor Rochelle Park, NJ 07662 Phone: 302-739-3073
Statutory Authority Cite (Legislative Information)	Title 8, Chapter 5
Due Date	E-filed and accepted prior or received (not postmarked) on or before March 1 st .
Tax Rate/Filing Fees	The filing fee for the annual report is \$25. The minimum franchise tax is \$35 with a maximum tax of \$165,000.

Penalty	If the report is not received (not postmarked) and filed on or before March 1, a penalty of \$100 will be imposed. If the franchise tax and the report are not received by March 1, tax will be assessed on authorized shares, and interest at the rate of 1.5% per month shall accrue on the tax and penalty until fully paid. Upon the failure, neglect, or refusal to file, the Secretary of State may, in his discretion, investigate the reasons therefore and will terminate the right of a domestic corporation to do business in the State upon its failure to file an annual report or pay the franchise tax within any two year period.
Forms Availability	For the 2007 tax year e- filing will be mandated and forms will no longer be available. For 2006, forms may be ordered, and the original preprinted report must be filed. If the original is misplaced, lost or otherwise damaged, please contact CSC's Customer Service Department at: P.O. Box 591 Wilmington, DE 19899 302-636-5400 (phone) 302- 636-5454 (fax)
Availability of Online Filing	Provided CSC is the registered agent, the report can be filed and the payment of tax can be made online through Corporation Service Company's website. Log onto www.incspot.com/efiling for details. Payment can be made by ACH Debit, Check, Credit Card or Wire Transfer.
Comments	<p>Delaware amended Chapter 5 to clarify the requirement that Delaware Corporations file a complete annual report and to require the Secretary of State to declare void the charter of any corporation that fails to file a complete report. Effective January 1, 2008, ALL Directors and ONE Officer (the conformed signer) must be listed on each report.</p> <p>For 2006, Delaware will no longer automatically send Forms. If an Annual Report form is ordered, the original report must be sent, and Photocopies will not be accepted. Send the invoice and payment only. Any attachments will be destroyed. The report requires the names of officers/directors and must be signed (conformed signatures are acceptable).</p>
This tax compliance information is in the process of being enhanced. If there is tax information that you need but do not see, please e-mail us at taxcomplianceinfo@cscinfo.com and we will do our best to include this information in an upcoming release.	

Annual Report (Foreign Corporations)

State	Delaware
Who Must File/Pay	Foreign Profit Corporations
Report Name	Annual Report
Where Are Forms Sent	Registered Agent
Where to File	<p>Mailing Address: State of Delaware Division of Corporations PO Box 11728 Newark, NJ 07101-4728</p> <p>Courier Address State of Delaware Division of Corporations 365 West Passaic Street, 5th Floor Rochelle Park, NJ 07662</p> <p>Phone: 302-739-3073</p>
Statutory Authority Cite (Legislative Information)	Title 8, Chapter 1, Subchapter XV
Due Date	Received (not postmarked) on or before June 30 th .
Tax Rate/Filing Fees	\$60.00
Penalty	If the report is not received (not postmarked) and filed on or before June 30 th , a penalty of \$100 will be imposed. Upon the failure, neglect, or refusal to file, the Secretary of State may, in his discretion, investigate the reasons therefore and will terminate the right of a foreign corporation to do business in the State upon its failure to file an annual report within any two year period.
Forms Availability	The original preprinted report must be filed. If the original is misplaced, lost or otherwise damaged, please contact CSC's Customer Service Department at: P.O. Box 591 Wilmington, DE 19899 302-636-5400 (phone) 302- 636-5454 (fax)
Availability of Online Filing	Provided CSC is the registered agent, the report can be filed online through Corporation Service Company's website. Log onto www.incspot.com/efiling for details. Payment can be made by ACH Debit, Check, Credit Card or Wire Transfer.
Comments	The report is a 4 x 8 green form. The original report must be sent in. Photocopies will not be accepted. Send the invoice and payment only. Any attachments will be destroyed. The report <u>requires the names of officers/directors and must be signed</u>

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Annual Report (Domestic Not For Profit Corporations)

State	Delaware
Who Must File/Pay	Domestic Not For Profit Corporations
Report Name	Annual Report
Where Are Forms Sent	<i>In order to encourage electronic filing, as of 2006 tax year, Annual Report Forms will no longer be mailed. Instead each corporation will receive an official notice with instructions on how to file its report. For 2007 tax year, e-filing will be required.</i>
Where to File	<p><u>Electronically</u> http://www.incspot.com</p> <p><u>By Mail</u> Mailing Address: State of Delaware Division of Corporations PO Box 11728 Newark, NJ 07101-4728</p> <p>Courier Address State of Delaware Division of Corporations 365 West Passaic Street, 5th Floor Rochelle Park, NJ 07662</p> <p>Phone: 302-739-3073</p>
Due Date	E-filed and accepted prior or received (not postmarked) on or before March 1 st .
Tax Rate/Filing Fees	\$25.00

Penalty	If the report is not received (not postmarked) and filed on or before March 1 st , a penalty of \$100 will be imposed. Upon the failure, neglect, or refusal to file, the Secretary of State may, in his discretion, investigate the reasons therefore and will terminate the right of a domestic not for profit corporation to do business in the State upon its failure to file an annual report within any two year period.
Forms Availability	For the 2007 tax year e-filing will be mandated and forms will no longer be available. For 2006, forms may be ordered, and the original preprinted report must be filed. If the original is misplaced, lost or otherwise damaged, please contact CSC's Customer Service Department at: P.O. Box 591 Wilmington, DE 19899 302-636-5400 (phone) 302- 636-5454 (fax)
Availability of Electronic Funds Transfer (EFT)	No
Availability of Online Filing	Provided CSC is the registered agent, the report can be filed through Corporation Service Company's website. Log onto www.incspot.com/efiling for details. Payment can be made by ACH Debit, Check, Credit Card or Wire Transfer.
Comments	<p>Delaware amended Chapter 5 to clarify the requirement that Delaware Corporations file a complete annual report and to require the Secretary of State to declare void the charter of any corporation that fails to file a complete report. Effective January 1, 2008, ALL Directors and ONE Officer (the conformed signer) must be listed on each report.</p> <p>For 2006, Delaware will no longer automatically send Forms. If an Annual Report form is ordered, the original report must be sent, and Photocopies will not be accepted. Send the invoice and payment only. Any attachments will be destroyed. The report requires the names of officers/directors and must be signed (conformed signatures are acceptable).</p>
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Annual Report (Foreign Not For Profit Corporations)

State	Delaware
Who Must File/Pay	The state of Delaware does not recognize foreign not for profit corporations. They will be treated as a foreign profit corporation and will be required to follow the same rules. Any entity that wants to be identified as a not for profit corporation will have to incorporate as a domestic not for profit.
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Annual Report (Domestic and Foreign Limited Liability Companies)

State	Delaware
Who Must File/Pay	Domestic and Foreign Limited Liability Companies
Report Name	Payment of Franchise Tax (a report is not filed however the taxpayer will receive a green tax notice that should be sent in with the payment)
Where Are Forms Sent	Registered Agent
Where to File	<p>Mailing Address: State of Delaware Division of Corporations PO Box 11728 Newark, NJ 07101-4728</p> <p>Courier Address State of Delaware Division of Corporations 365 West Passaic Street, 5th Floor Rochelle Park, NJ 07662</p> <p>Phone: 302-739-3073</p>
Due Date	Received (not postmarked) on or before June 1 st .
Tax Rate/Filing Fees	\$200.00

Penalty	If the payment is not received (not postmarked) on or before June 1st, a penalty of \$100.00 is assessed as well as interest at the rate of 1.5% per month on the unpaid tax and penalty. Upon the failure, neglect, or refusal to pay, the Secretary of State may, in his discretion, investigate the reasons therefore and will void the right of a domestic or foreign limited liability company to do business in the State upon its failure to pay the franchise tax within any two year period.
Availability of Online Filing	Provided CSC is the registered agent, the franchise tax can be paid through Corporation Service Company's website. Log onto www.incspot.com/efiling for details. Payment can be made by ACH Debit, Check, Credit Card or Wire Transfer.
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Annual Report (Domestic and Foreign Limited Partnership)

State	Delaware
Who Must File/Pay	Domestic and Foreign Limited Partnerships
Report Name	Payment of Franchise Tax (a report is not filed however the taxpayer will receive a green tax notice that should be sent in with the payment))
Where Are Forms Sent	Registered Agent
Where to File	<p>Mailing Address: State of Delaware Division of Corporations PO Box 11728 Newark, NJ 07101-4728</p> <p>Courier Address State of Delaware Division of Corporations 365 West Passaic Street, 5th Floor Rochelle Park, NJ 07662</p> <p>Phone: 302-739-3073</p>
Due Date	Received (not postmarked) on or before June 1 st .
Tax Rate/Filing Fees	\$200.00

Penalty	If the payment is not received (not postmarked) on or before June 1st, a penalty of \$100.00 is assessed as well as interest at the rate of 1.5% per month on the unpaid tax and penalty. Upon the failure, neglect, or refusal to pay, the Secretary of State may, in his discretion, investigate the reasons therefore and will void the right of a domestic or foreign limited partnership to do business in the State upon its failure to pay the franchise tax within any three year period.
Availability of Online Filing	Provided CSC is the registered agent, the report can be filed through Corporation Service Company's website. Log onto www.incspot.com/efiling for details. Payment can be made by ACH Debit, Check, Credit Card or Wire Transfer.
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Corporate Income Tax

State	Delaware
Who Must File/Pay	Domestic and Foreign Corporations
Report Name	Corporation Income Tax Return
Where Are Forms Sent	Address on File Supplied by Corporation
Where to File	Delaware Division of Revenue 820 North French Street (PO Box 2044) Wilmington, DE 19899-2044 Phone: 302-577-8205
Statutory Authority Cite (Legislative Information)	Title 30, Part II, Chapter 19
Due Date	April 1 st /1 st day of the fourth month following close of fiscal year
Tax Rate/Filing Fees	The corporate income tax rate is 8.7% of federal taxable income allocated and apportioned to Delaware based on an equally weighted three-factor method of apportionment. The factors are property, wages and sales in Delaware as a ratio of property, wages and sales everywhere.
Penalty	Returns filed late are subject to a penalty of 5% per month, up to a maximum of 50% of the tax liability due, plus interest of 1% per month from the original due date until paid. An additional penalty of ½% per month (not to exceed 25%) is imposed for failure to pay

	(in whole or in part) the tax liability shown to be due on a timely filed return.
Forms Availability	<p>Blank forms can be downloaded from their website at www.state.de.us/revenue or requested to be mailed to you by calling or writing to their office.</p> <p>Delaware Division of Revenue 820 French Street Wilmington, DE 19899-2044</p> <p>Phone: 302-577-8201</p>
Availability of Electronic Funds Transfer (EFT)	No
Comments	<p>A copy of the federal return for the income year, including all schedules, must be attached to the Delaware return. Domestic and foreign corporations deriving income from business activities and/or property in Delaware are subject to a tax on the net income allocated or apportioned to Delaware. Applies only to corporations actually transacting business in Delaware. Corporations maintaining only a statutory office in Delaware are exempt. Also, certain companies, which include S corporations, DISC(S), insurance companies paying tax on gross premiums, foreign sales corporations, foreign sales service corporations, intangible investment management companies, not-for-profit organizations, certain export trading companies, real estate mortgage investment conduits, entities that are real estate investment trusts as defined by the Internal Revenue Code, and homeowners associations are exempt from corporate income tax. Limited liability companies formed in Delaware or qualified to do business in Delaware may be classified as partnerships (and not as corporations taxable) unless they are classified otherwise for federal income tax purposes. The Technical Information Memorandum 98-1 sets forth Delaware's treatment of LLCs. Technical Information Memorandum 98-1 is available by calling (302) 577-8201. Consolidated returns are not permitted. Each corporation which is part of an affiliated group must file a separate return. A request to the IRS for an extension of six months on your federal return will automatically extend the filing date for the Delaware Corporate Income Tax Return for six months also. A copy of the federal extension must be attached to the final Delaware return. An extension can also be obtained by filing Delaware's form 1100 T-EXT found in the Delaware Corporate Tentative Tax coupon book. A request for an extension does not extend the period for paying an amount of tax due. Taxes due must be paid with the request for extension.</p>
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Quarterly Tentative Franchise Tax Return and Payment

State	Delaware
Who Must File/Pay	Domestic Corporations whose franchise tax liability is \$5,000 or more
Report Name	Quarterly (tentative) Franchise Tax Return and Payment
Where Are Forms Sent	Registered Agent
Where to File	<p><u>Mailing Address</u> State of Delaware Division of Corporations – Franchise Tax Section PO Box 74072 Baltimore, MD 21274-4072</p> <p><u>Courier Address</u> State of Delaware Division of Corporations – Franchise Tax Section 7833 Walker Drive, Suite 201 Greenbelt, DE 20770</p> <p>Phone: 302-739-3073</p>
Statutory Authority Cite (Legislative Information)	Title 8, Chapter 5
Due Date	Received (not postmarked) on or before June 1 st , September 1 st and December 1 st of the current year and March 1 st following the close of the calendar year.
Tax Rate/Filing Fees	40% of the estimated tax is due on June 1 st of the current year. 20% is due September 1 st of the current year, 20% is due December 1 st of the current year and the remainder of the tax together with the annual franchise tax report is due on March 1 st following the close of the calendar year.
Penalty	Tax that remains unpaid after the due dates shall bear interest at the rate of 1.5% for each month or portion thereof.
Forms Availability	Original preprinted Return form must be filed. If original Return form is misplaced, lost or otherwise damaged, please contact in writing CSC's Customer Service Department at P.O. Box 591, Wilmington, DE 19899 or Fax the request to 302-636-5454. All requests must be in written form and at least one week should be allowed for the requests to be filled. For additional inquiries, contact Customer Service at 302-636-5400.
Availability of Electronic Funds Transfer (EFT)	The state of Delaware provides an ACH Debit and ACH Credit options for paying tentative franchise taxes. To participate in the EFT program, you must complete the Electronic Funds Transfer Authorization Agreement Form.
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Corporate Tentative Tax Return (estimates)

State	Delaware
Who Must File/Pay	Domestic and Foreign Corporations
Report Name	Form 1100-T Delaware Corporate Tentative Tax Return & Payments
Where Are Forms Sent	Address on File Supplied by Corporation
Where to File	Delaware Division of Revenue PO Box 8751 Wilmington, DE 19899-8751 Phone: 302-577-8205
Statutory Authority Cite (Legislative Information)	Title 30, Part II, Chapter 19
Due Date & Fee	50% of the corporation's estimated tax liability are due on or before the first day of the fourth month of the taxable year. The return (voucher) is due even if the estimated tax liability is zero and no payment is required. The remaining vouchers are not required to be filed if the estimated tax liability is zero. If the estimated tax liability is greater than zero during any of the remaining three quarters, the return and payments are due as follows: 20% on the 15 th day of the 6 th month of the taxable year 20% of the 15 th day of the 9 th month of the taxable year 10% on the 15 th day of 12 th month of the taxable year
Penalty	A penalty of 1.5% per month is imposed on any underpayment or late payment of tentative taxes from the due date to the date the tax was paid. The penalty will not be imposed if total tentative taxes timely paid equal or exceed 80% of the current year's tax liability or equal or exceed 100% of the tax liability of the first preceding taxable year.
Forms Availability	The Delaware estimated tax returns are preprinted booklets. Reproductions will not be accepted. Estimated coupon booklets are available at the Business Master File Unit at (302) 577-8205
Availability of Electronic File Transfer (EFT)	The state of Delaware provides an ACH Debit and ACH Credit options for paying estimated taxes. To participate in the EFT program, you must complete the Electronic Funds Transfer Authorization Agreement Form.
Comments	Corporations whose Delaware taxable income was \$200,000 or more in any of the last three preceding years must make estimated payments equal to 80% of the current year's tax liability.
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Annual Reconciliation Withholding Tax

State	Delaware
Who Must File/Pay	Employers
Report Name	Annual Reconciliation Of Delaware Income Tax Withheld [Form W-3]
Where Are Forms Sent	Business Mailing Address
Where to File	State Of Delaware Division Of Revenue PO Box 8754 Wilmington, DE 19899-8754 Phone: 302-577-8779
Due Date	February 28 th
Comments	<p>The Annual Reconciliation Of Delaware Income Tax Withheld must be accompanied by a duplicate of each statement of Income Tax Withheld, Form W-2, issued to employees during the year. Employers making annual reports of Delaware income taxes withheld at source, Form W-2, must file the report on magnetic media provided they are required to file at least 250 such returns with the Delaware Division of Revenue and are required to file the Federal form W-2 on magnetic media. Additional information is available on the Division of Revenue website at: www.state.de.us/revenue. There are different filing frequencies for withholding and payment of withholding taxes (i.e., monthly, quarter, eighth monthly). Employers required under the provisions of §6302 of the Internal Revenue Code to deposit federal employment taxes by electronic funds transfer will be required to deposit Delaware withholding taxes by electronic funds transfer. For more information call the EFT Program Information/Processing number at: (302) 577-8231.</p> <p>If you are a new business, the initial withholding tax return is located in the Combined Registration Application package. If the business is already established, but there are changes to the federal identification number and/or address, use the Request for Change coupon contained in the booklet. The Delaware Division of Revenue does not issue new booklets for address changes as remittances are recorded by your federal identification number. If forms are not available to enable timely filing, send a letter with remittance to: BUSINESS MASTER FILE SECTION, DELAWARE DIVISION OF REVENUE, P. O. Box 8750, Wilmington, DE 19899-8750; be sure to include: 1) Federal Identification Number, 2) Name and Address of Company, 3) Tax Period Ending (indicate if the return is a monthly or quarterly return), and 4) Name and telephone number of the person responsible for filing the returns.</p>

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Information Return Holding Co-Investment Co.

State	Delaware
Who Must File/Pay	Corporations claiming exemption from corporate taxation under Section 1902(b)(8) of Title 30 of the Delaware Code
Report Name	Delaware Information Return Holding Company/Investment Company [Form 1902(b)]
Where Are Forms Sent	Business Mailing Address
Where to File	Division of Revenue 820 N. French Street PO Box 2044 Wilmington, DE 19899-2044
Due Date	On or before the first day of the fourth month following the end of the taxable year.
Forms Availability	Blank form can be downloaded from the department's website at http://www.state.de.us/revenue/default.shtml
Comments	Delaware Code, Title 30, section 1902(b)(8): "provides an exemption for...corporations whose activities within Delaware are confined to the maintenance and management of their intangible investments or of the intangible investments of corporations or statutory trusts or business trusts registered as investment companies under the Investment Company Act of 1940, as amended (15 U.S.C. 80a-1 et seq.) and the collection and distribution of the income from such investments or from tangible property physically located outside Delaware..." The taxable year ending date of a corporation required to file Form 1902(b) is the same as it is for purposes of computing its federal income tax. A request for an automatic extension of six months to the Internal Revenue Service will automatically extend the filing date of the Delaware return by 6 months. If no federal extension was requested, an extension of time for filing may be made by a letter on or before the due date. Copies of extensions granted (Federal Form 7004 or Delaware Division of Revenue Approval Letter) must be attached to the return when filed.

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Unclaimed Property

State	Delaware
Who Must File/Pay	Financial institutions, life insurance company, corporation and other business entities, financial intermediaries
Report Name	Report Of Unclaimed Or Abandoned Property [Form AP-1]
Where Are Forms Sent	Business Mailing Address
Where to File	<p>Department of Finance Division of Revenue Bureau of Unclaimed Property PO Box 8931 Wilmington, De 19899</p> <p>Phone: 302-577-8220 or 302-577-8218 Fax: 302-577-7179 Email: deproperties@acs-inc.com</p>
Due Date	<p>Corporations – Report Due: March 1st; Remittance Due: March 31st Financial Institutions – Report Due: August 1st; Remittance Due: November 10th Financial Intermediaries – Report Due: March 1st; Remittance Due: March 1st Courts – Report Due: April 10th; Remittance Due: April 10th Life Insurance Companies – Report Due: May 1st; Remittance Due: December 20th</p>
Forms Availability	<p>Blank forms can be requested to be mailed to you by calling or writing to their office.</p> <p>Department of Finance Division of Revenue Bureau of Unclaimed Property PO Box 8931 Wilmington, DE 19899</p> <p>Phone: 302-577-8220 or 302-577-8218 Fax: 302-577-7179 Email: deproperties@acs-inc.com</p>
Availability of Electronic Reporting	Electronic reporting is the recommended reporting process. Consists of reports remitted on CD ROM or diskette using HRS Software. If reporting more than one company, assign a separate file name for each.
Comments	Negative Reports are required for financial institutions only.
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