



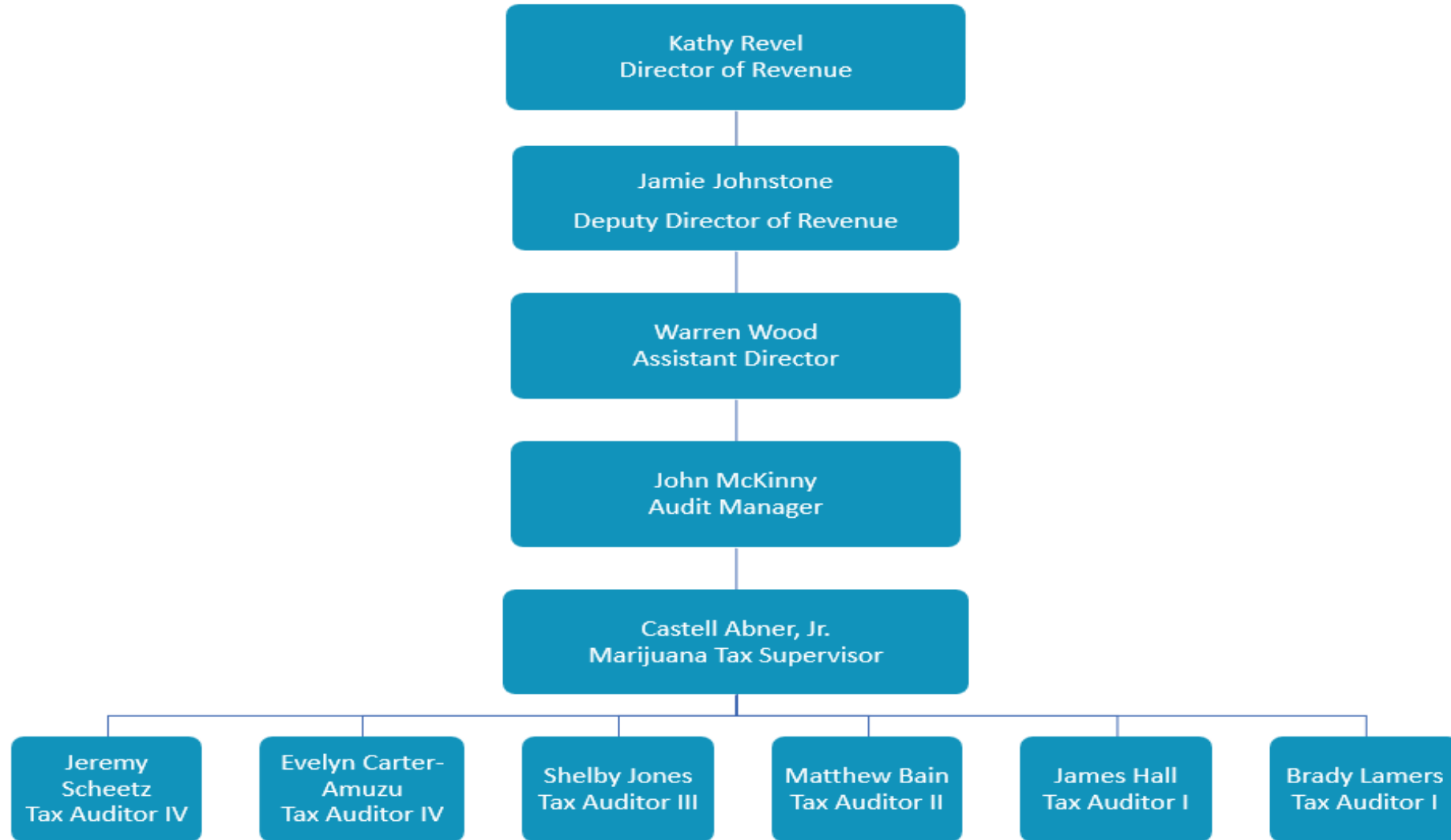
Doing Business in Delaware Pt2:

Cultivating and Manufacturing Marijuana

February 2025



Marijuana Tax and Business-Related Taxes Organization Chart





Key Contacts

Marijuana Tax Department Email Contacts

- Dor_marijtax@delaware.gov
- Brady Lamers – Brady.Lamers@delaware.gov
- James Hall – James.Hall@delaware.gov

Immediate questions or concerns please call 302-577-8200

Inquiries will be responded to within 24 hours

DOR Marijuana Staff

Castell Abner Jr.

Tax Auditor Supervisor, Marijuana Tax and Business Related Taxes -
Castell.Abnerjr@delaware.gov

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Evelyn Carter-Amuzu - Evelyn.Carter-Amuzu@delaware.gov

Shelby Jones - Shelby.Jones@delaware.gov

Matthew Bain - Matthew.Bain@delaware.gov

Brady Lamers – Brady.Lamers@delaware.gov

James Hall – James.Hall@delaware.gov





AGENDA

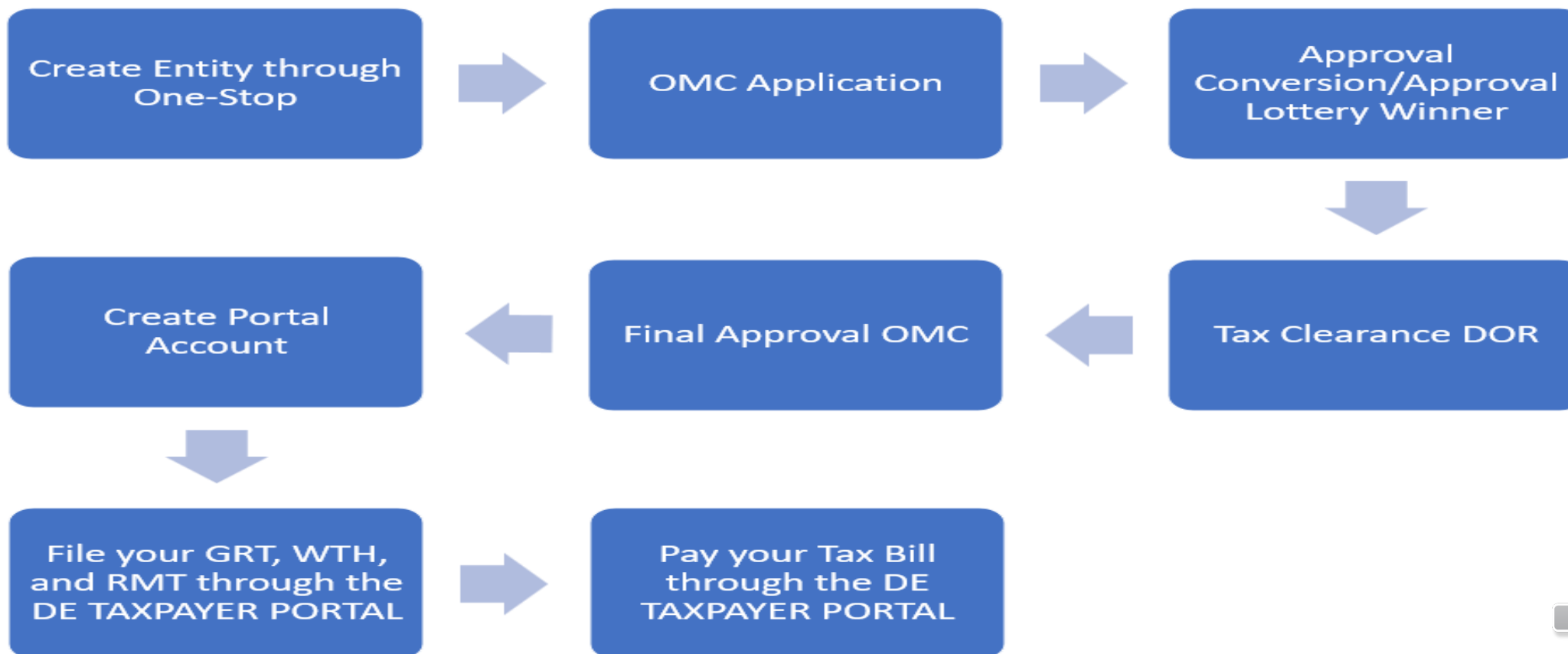
- Process Overview for Marijuana Establishments
- Navigating Delaware ONE STOP
 - Set up Business Account
 - Obtain Business License
 - Set up Withholding Account
- Licensing in the Delaware Marijuana Control Act
- Tax Certification and Related Costs

- Navigating Delaware Taxpayer PORTAL
 - Renew Business License
 - File Gross Receipts
 - File Withholding Tax
- Gross Receipts Tax (GRT)
- Example GRT
- Other Business-Related Taxes
- Key Contacts





Process Overview for Marijuana Establishments



Navigating One Stop

<https://onestop.Delaware.gov>



 **Delaware.gov**

 [PREPARE](#) [START](#) [OPERATE](#) [GROW](#) [GET HELP](#) [Create an Account](#) [Sign In](#)

 **Welcome to the Delaware One Stop**
The registration and licensing portal for businesses operating in the State of Delaware
[Learn more](#)

Create an account to begin your business license registration or renew your existing business licenses.

[Create an account](#) or [Sign in](#)

 **LaborFirst, supporting Paid Leave, has launched.** Employers, TPAs, and PEOs should visit [LaborFirst](#) for instructions on how to sign up for State credentials and system documentation. Paid Leave questions? Visit the program [website](#).

 **Businesses:** New resources are available to help prepare for the Delaware Personal Data Privacy Act. The new law gives Delawareans control over how businesses can use their personal data. [Learn More](#).

 **Employers:** Register now for Delaware EARNs to offer retirement savings to your employees. All private-sector employers with 5+ workers and no retirement plan must facilitate EARNs by October 15. [Learn More](#).



Learning

Get all the information you need to form a new business in Delaware.

[Get started](#)



Registration

Register and license your business in the State of Delaware.

[Get started](#)



Licensing

Add, renew, change or close licenses for your Delaware registered business.

[Get started](#)



Hiring

File as a new employer in the State of Delaware.

[Get started](#)



Withholding

Register your out-of-state business as a Delaware withholding agent.

[Get started](#)





Navigating One Stop

- ADD, RENEW, OR MODIFY LICENSES
 - If you've already registered your business with the Delaware Division of Revenue, you can create an account or log in to the new One Stop to renew, modify, add or close your business license.
- Checklist for renewing, adding, changing, or modifying a license:
 - Login information for your existing One Stop Account
 - Business License Number, found on your business license or in your One Stop account.
 - Method of payment
 - Visa, MasterCard, Discover, and American Express are accepted
 - ✓ Debit Cards with a credit card brand are also accepted
 - ✓ The card billing address must be in the U.S
 - ACH Debit transactions are accepted





Navigating One Stop

- How long would you like to renew (one or three years)?
 - Division of Revenue licenses are issued by calendar year. You can renew each year, or you can choose a three-year renewal option.
 - There is only a one-year option the first time you get the license.
- Have you become an employer?
 - If you have grown from zero employees to one or more employees, you will need to open a withholding account with the Division of Revenue and register as an employer with the Division of Unemployment Insurance and the Office of Worker's Compensation with the Delaware Division of Labor.





Licensing in the Delaware Marijuana Control Act

- **New Business Licensees:**

➤ 60 cultivators licenses, 30 manufacturers, 30 retailers, 5 testers have been issued

	11/01/2024 <u>Cultivation</u>	12/01/2024 <u>Manufacturing</u>	3/01/2025 <u>Testing Lab</u>	3/01/2025 <u>Retail Establishment</u>
Open	4 Del.C. § 1334	4 Del.C. § 1335	4 Del.C. § 1333	4 Del.C. § 1332
Social Equity ≥2500 ft.	4 Del.C. § 1334 (b)(3)b			
Social Equity ≤2500 ft	4 Del.C. § 1334 (b)(3)a			
Social Equity		4 Del.C. § 1343 (d)(2)	4 Del.C. § 1343 (e)(2)	4 Del.C. § 1343 (e)(1)
Microbusiness	4 Del.C. § 1343 (c)(1)a	4 Del.C. § 1343 (d)(3)		



Licensing in the Delaware Marijuana Control Act



- Conversion Licenses 4 Del.C. §1335A:
 - Have been issued to a currently licensed compassion centers
 - The base conversion fee is \$100,000, which may be paid in quarterly installments over 12 months
 - If the conversion license is for a cultivation facility, the base conversion license fee is \$200,000, which may be paid in quarterly installments over 12 months
 - If the conversion license is in a jurisdiction that prohibits the operation of an open license, the registered compassion center may request an open license in a new location





Licensing in the Delaware Marijuana Control Act

Likely Business License Types

OMC License	Revenue License	License Fee
Testing	General Services	\$75 + \$25 license fee for an additional location
Cultivation	Wholesale	\$75 per site
Manufacturing	Food Processor	\$75 per site
Manufacturing	Manufacturers	\$75 per site
Retailer	Retail Sales	1 ST location: \$90 (\$75 + \$15 crime fee) Additional locations: \$40 (\$25 + \$15 crime fee per site)





Tax Certification and Related Costs

- OMC license applications and renewals will require Certificates of Tax Clearance for corporations and/or individuals with substantial ownership in a marijuana related business (MRB).
 - Required forms: Form ATH-RTF (formerly DE8821) and Form CLR-APP
 - The fee for this service is \$40 for corporations and \$20 for individuals
 - Expected turn around is 2 weeks, though marijuana and alcohol license requests are given priority
 - Tax Clearance Certificates will not be issued if there is an outstanding balance with the Division of Revenue
 - Tax Clearance is only good for 60 days



Example ATH-RTF



FOR EXAMPLE ONLY

DELAWARE FORM DIVISION OF REVENUE ATH-RTF AUTHORIZATION TO RELEASE TAX INFORMATION FORMERLY 8821DE



RESET

PRINT

Read Instructions before completing the form.

Completion and submission of this form authorizes the Delaware Division of Revenue to release confidential information of the Taxpayer(s) named below to the authorized person(s) or organization named below for the tax type(s) specified below. This form does not give Power of Attorney and does not grant the authorized person(s) or organization any powers of representation. Unauthorized disclosure of tax information is a criminal offense.

Your Name Or Name Of Entity

JOHN DOE

Spouse's Name (if joint or corporate officer, partner or fiduciary if a business)

Street Address

123 MAIN STREET

City

WILMINGTON

State

DE

Zip Code

19801

Your Taxpayer ID

1 2 3 4 5 6 7 8 9

Spouse Taxpayer ID (if a joint return)

I authorize the following person or organization to inspect and/or receive private and non-public information in regard to the tax types and periods provided below.

AUTHORIZED PERSON OR ORGANIZATION

Name of person or organization to receive tax information

YOUR AUTHORIZED PERSON

Name of firm (if applicable)

Street Address

123 MAIN STREET

City

WILMINGTON

State

DE

Zip Code

19801

Phone Number

(302) 123-4567

Fax Number

(302) 123-4568

The above person or organization is authorized to receive the following tax information (check all that apply):

TAX INFORMATION

TAX TYPE	From	YEAR(S) OR PERIOD(S)	To
☐ Individual Income	From		To
☐ Corporate Income	From		To
☐ Pass-through Return	From		To
☐ Gross Receipts	From		To
☒ Withholding	From	11-01-2024	To 12-31-2025
☒ Marijuana	From	11-01-2024	To 12-31-2025
☐ Other (please specify):	From		To

"Each Partner/Member should fill out a separate ATH-RTF form"

The authorization to release tax information is not valid until it is signed and dated. It will expire 60 days after the information is released. By signing this form, I hereby certify that the Delaware Division of Revenue is authorized to release any and all confidential information concerning the above-mentioned Taxpayer under penalty of law. A copy of this form will be mailed to the individual(s) authorizing the release.

YOUR SIGNATURE
JOHN DOE
PRINT NAME
YOUR TITLE
PRINT TITLE (if applicable)
PHONE NUMBER

DATE
11-01-2024

SPOUSE SIGNATURE
PRINT NAME
PHONE NUMBER

DATE
MAIL COMPLETED FORM TO:
Delaware Division of Revenue
820 North French Street
Wilmington, DE 19801

Form ATH-RTF Instructions Purpose of this form

You must complete, sign and return this form if you want to authorize a person or organization to inspect and/or receive certain private or nonpublic information concerning your state taxes. By completing and signing this form,

CLR-APP



FOR EXAMPLE PURPOSES ONLY
DELAWARE F O R M
DIVISION OF REVENUE **CLR-APP**
APPLICATION FOR TAX CLEARANCE CERTIFICATE



PRINT

RESET

1. Name of Business/Taxpayer		Taxpayer ID Number (FEIN or SSN)	
JOHN DOE or JOHN DOE HARVESTING LLC		123-45-6789	
2. Address of Business/Taxpayer		Phone Number	
P.O. Box or Street and Number		302-999-1234	
123 MAIN ST			
City or Town	County	State	Zip Code
WILMINGTON	NEW CASTLE	DE	19805
3. Name, Address and Phone No. of Attorney or Rep to whom Clearance Certificate should be sent (if different from #2)			
Name		P.O. Box or Street and Number	
City or Town		County	State
			Zip Code
4. Name(s), Home Address(es) and Social Security No.(s) of Sole Proprietor, General Partners, Business Trustee, President and Treasurer of the Corporation or Chief Executive Officer or Majority Owner of Entity. (Attach listing if necessary)			
Name		Social Security Number	
JOHN DOE		123-45-6789	
P.O. Box or Street and Number		Phone Number	
		302-999-1234	
City		State	Zip Code
5. Type of Business			
☐ Domestic Corporation (Incorporated in DE)		☐ Foreign Corporation (not incorporated in DE)	
☐ Partnership		☐ Proprietorship	
☐ Association		☐ Business Trust	
☒ Limited Liability Partnership		☐ Other (Specify)	
☐ Liquidating Trust		☐ Limited Liability Company	
☐ Nonprofit Corporation		(Please submit copy of 501(c)3 exemption letter)	
If Domestic Corporation, give incorporation date.		If Foreign Corporation, give state where incorporated and Date of Certificate of Authority in Delaware.	
01/01/2024			
		Date business started in Delaware	
		01/01/2024	
		Date Terminated	
Registered Delaware Address, P.O. Box, Street and Number			
City or Town		County	State
			Zip Code
6. Describe the business activity in Delaware, including services performed and rendered, and give principal commodity sold at wholesale or retail. If sales or construction are involved, please explain. If manufacturer's representatives or independent contractors perform activities, render services or execute sales on behalf of the entity rather than entity's employees, please specify what activities were performed, what services were rendered and what type of sales were executed.			
MARIJUANA CULTIVATION OR MARIJUANA MANUFACTURER			
7. Did the entity have employees for which DELAWARE personal income tax was required to be withheld from wages? ☐ Yes ☐ No			
If yes, explain.			
8. Did taxpayer ever hold any of the following licenses, permits or accounts with the State of Delaware?			
(a) Corporation Tax	Yes ☒ No ☐	Period	Revenue ID No.
(b) Liquor License	Yes ☒ No ☐	Period	License No.
(c) Motor Fuels	Yes ☒ No ☐	Period	Permit No.
(d) Cigarette and/or Tobacco Tax	Yes ☒ No ☐	Period	License No.
(e) Public Accommodations Tax	Yes ☒ No ☐	Period	License No.
(f) Motor Carrier	Yes ☒ No ☐	Period	License No.
(g) Lottery	Yes ☒ No ☐	Period	Agent No.
(h) Public Transportation Assistance	Yes ☒ No ☐	Period	License No.
(i) Delaware Unemployment Compensation	Yes ☒ No ☐	Period	Account No.
(j) Marijuana Retail Store	Yes ☒ No ☐	Period	OMC License No.
(k) Marijuana Testing Facility	Yes ☒ No ☐	Period	OMC License No.
(l) Marijuana Cultivation Facility	Yes ☒ No ☐	Period	OMC License No.
(m) Marijuana Product Manufacturing	Yes ☒ No ☐	Period	OMC License No.

CLR-App - Page 2



FOR EXAMPLE PURPOSES ONLY

DELAWARE

F O R M

DIVISION OF REVENUE CLR-APP

APPLICATION FOR TAX CLEARANCE CERTIFICATE



9. Were the assets or activities of the business acquired in whole or in part from a prior business entity? (If "Yes", give predecessor's name, address and acquisition date.) ☐ Yes ☒ No

Name Acquisition Date MM/DD/YYYY

P.O. Box or Street and Number Phone Number

City or Town County State Zip Code

10. Has the business held title to any real estate in the last five years from the date of this application? ☐ Yes ☒ No

• If "Yes", complete Schedule A (Page 4).
• If you currently hold title to real estate in Delaware, complete Schedule B (Page 5).

11. Will the assets or activities of the business be transferred to another?

	Yes	No	If Other, Explain:	Name of New Owner
(a) Corporation	☒	☐		
(b) Partnership	☒	☐		
(c) Proprietorship	☒	☐		
(d) Liquidating Trust	☒	☐		
(e) Association	☒	☐		
(f) Other	☒	☐		

Street Address of New Owner

City State Zip Code

12. Purpose of clearance certificate (check appropriate block):

☐ A. Dissolution of Entity through Department of State. Date MM/DD/YYYY

☐ B. Dissolution of Entity through Court of Chancery. Date Court was petitioned and county: MM/DD/YYYY

☐ C. Withdrawal of Foreign Entity through Department of State.

☐ D. Merger or consolidation of two or more Entities where surviving Entity is not subject to the jurisdiction of Delaware.

☒ E. Liquor License

☒ F. Marijuana License

☐ G. Other

13. Location of business records, available for audit of Delaware Operations.

P.O. Box or Street and Number Phone Number

123 MAIN ST 302-999-1234

City or Town County State Zip Code

WILMINGTON NEW CASTLE DE 19805

14. List any matters pending with the Delaware Division of Revenue (e.g. petitions, appeals):

15. Did the business ever, within the State of Delaware

(a) Engage in the sale or lease of tangible personal property since Sept. 1, 1953? ☐ Yes ☐ No Period to

(b) File Delaware Unemployment Compensation ☐ Yes ☐ No Period to

If "Yes", give Account No. (See question 8i.)

16. Have you terminated your business activities in Delaware ☐ Yes ☐ No

If "Yes", give distribution of assets date:

If "No", explain:

If a Foreign Corporation, have you terminated business in the state of your incorporation? ☐ Yes ☐ No

17. Number of employees and total gross payrolls during the last five operating years (as reported to the Social Security Admin.)

Year	Total Employees	Delaware Employees	Total Gross Payroll	Delaware Gross Payroll

CLR-APP – Page 3



FOR EXAMPLE PURPOSES ONLY

DELAWARE FORM

DIVISION OF REVENUE CLR-APP

APPLICATION FOR TAX CLEARANCE CERTIFICATE



18. Have the officers received any remuneration, in cash or other form, for services performed in Delaware during the current calendar year or during any of the preceding four calendar years? ☐ Yes ☒ No

19. Were any remunerated services performed for the business in Delaware, which you believe did not constitute "employment" as defined in the Delaware Unemployment Compensation Law? ☐ Yes ☒ No

If "Yes", explain:

20. A. Average number of stockholders during the last five years: _____

B. Number of stockholders as of this report: _____

C. List names and home addresses of stock transfer agents who have handled the corporation's stock:

Name	Address

D. Were all shares presented and property redeemed from any stock called for redemption or retired? ☐ Yes ☒ No

21. The figures below must agree with the last corporate tax report filed with the Delaware Division of Revenue.

Date of Report:	MM DD YYYY	Total Liabilities:	\$
Total Assets:	\$	Total Equity (net worth):	\$

22. A. List the amount of corporate bonds issued and still outstanding as of this report.
Show each issue separately and include name and address of any transfer or paying agents.

Issue	Agent	Number of Outstanding Bonds	Amount
			\$
			\$
			\$

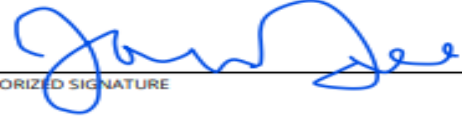
B. List names and addresses of transfer or paying agents not listed above who have handled corporate bond issues.

Name	Address

23. Do you have within your custody, possession or control any abandoned and unclaimed (escheatable) funds or assets such as dividends, payroll, deposits, outstanding checks, stock certificates, unidentified deposits, accounts payable debit balances, gift certificates, outstanding debentures or interest, royalties, mineral rights or funds due missing shareholders or other unclaimed amounts payable? ☐ Yes ☒ No

24. Has the business filed a Delaware Abandoned and Unclaimed Property Report for the preceding year? ☐ Yes ☒ No

CERTIFICATION: I certify that the information provided (including Schedules, if applicable) on this application has been examined by me and is, to the best of my knowledge, true and correct. (Certification must agree with individuals listed in Question 4)



AUTHORIZED SIGNATURE PHONE NUMBER



Direct telephone inquiries to the Delaware Division of Revenue at:

 (302) 577-8445

Mail a copy of this form with Form 8821 DE (Authorization to Release Tax Information) along with a check in the amount of \$40 (Business) or \$20 (Individual) made payable to Delaware Division of Revenue.

 Office of Tax Enforcement
Delaware Division of Revenue
820 North French Street
Wilmington, DE 19801

Tax Clearance Letter



STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF REVENUE
CARVEL OFFICE BUILDING
820 N. FRENCH STREET
WILMINGTON, DELAWARE 19801

September 19, 2024

COMPANY XYZ
123 MAIN ST
Wilmington, DE 19801

RE: **DELAWARE DIVISION OF REVENUE – TAX CLEARANCE CERTIFICATE** |
Taxpayer Name: **COMPANY XYZ**
Taxpayer I.D. Number: **85-xxxxxx28**

Dear Sir/Madam:

The State of Delaware Division of Revenue (“Revenue”) certifies that, according to its records as of the date of this correspondence, the above-referenced taxpayer has filed all required State of Delaware tax returns and paid all tax reported thereon, including penalties and interest if applicable, and does not currently owe any tax to Revenue. This certification does not extend to returns that are not required to be filed as of the date of this correspondence or that have been filed but not yet processed by the Delaware Division of Revenue.

The issuance of this certificate does not limit the authority of Revenue to hereinafter assess, and/or collect future liabilities that may arise in connection with the Taxpayer’s account, or that may arise upon default of a payment agreement entered into with Revenue or that become known to Revenue as a result of a subsequent audit, review of taxpayer records, or determination of successor liability.

THIS CERTIFICATE REMAINS VALID FOR 60 DAYS FROM THE ISSUANCE DATE

DELAWARE DIVISION OF REVENUE

By: _____
Castell Abner, Jr.

By: _____
Warren D. Wood
Assistant Director



Navigating Delaware Taxpayer PORTAL

<https://tax.Delaware.gov>





DELWARE
TAXPAYER
PORTAL

Search

HOME

GLOBAL HELP

Member Sign In

If you wish to create a Delaware Taxpayer Portal Account, **register now**.
Guests without an account may also access the Taxpayer Services listed on this page.

User ID

Please Enter User ID

Password

Password

Sign In

Forgot User ID? Forgot password?

New User?

Create a New User



About Us

Revenue Departments

Tax Information

Frequently Asked Questions

Contact Information

Tax Appeal Board

Delaware Code

Regulations

Bankruptcy

Personal Income Tax

Gross Receipts Changes

Personal Income Tax Forms

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Business Taxpayers

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Assistance and Questions

Tax Season Updates

For Tax Professionals

Nursing Facility Quality

Assessment

Delinquent Taxpayers

Gallionage Reports

Fraud Hotline

Dept. of Labor

Dept. of Motor Vehicles

Dept. of Transportation

Dept. of State

Dept. of Finance





Navigating Delaware Taxpayer PORTAL

- Create Portal Profile
 - To Complete the registration process and view your authorized accounts, you will need to know your FEIN or SSN and have your Portal Identification Number (PIN), which you should have received in a letter from the Division of Revenue. If you have not received your PIN, please contact us.”
- Link Tax Accounts
 - There can be different accounts for the same entity
- Add an Authorized User
- View Correspondence History
- File a Personal Income Tax Return with a Payment
- File an Amended Personal Income Tax Return





Navigating Delaware Taxpayer PORTAL

- Licenses
 - View Licenses
 - Renew Licenses
- Service Requests
 - Create and Submit a Service Request
- Payment Plans
 - Request a Payment Plan
 - Make a One-Time Payment
 - Manage Auto Pay





Gross Receipts (GRT)

- Delaware does not currently impose a sales tax on typical sales
- Gross receipts includes total consideration received by manufacturers and cultivators for all goods sold or services rendered within the State. Consideration for goods sold or services rendered includes cash, checks, credit cards, gift certificates, traveler's checks, money orders, barter, trade-ins, manufacturer's coupons and rebates and any other consideration of any kind.
- Gross Receipts Tax Returns have a large monthly exclusion, **but no deductions**
- If you derive income from multiple license types, you will require multiple licenses
- Must file Gross Receipts Tax Return even if there is no balance due
- All Gross Receipt Tax Returns must be filed electronically via the Tax Portal. We do not accept paper returns





Gross Receipts (GRT)

Likely Business License Types

OMC License	Revenue License	Monthly Exclusion	Tax Rate
Testing	General Services	\$100,000	0.3983%
Cultivation	Wholesale	\$100,000	0.3983%
Manufacturing	Food Processor	\$100,000	0.1991%
Manufacturing	Manufacturers	\$1,250,000	0.1260%
Retailer	Retail Sales	\$100,000	0.7468%



Example Cultivation GRT Form



DELAWARE FORM DIVISION OF REVENUE GRT-TAX GROSS RECEIPTS TAX



RESET



PRINT

BUSINESS NAME AND ADDRESS		TAXPAYER ID		AMENDED	
Wood Stone Revel Farms 13579 Unknown Rd. Mystery Town, DE 29321		TAX PERIOD STARTING		10-01-2024	
		TAX PERIOD ENDING		10-31-2024	
		DUE ON OR BEFORE		11-15-2024	

1.	TOTAL GROSS RECEIPTS	\$	1,000,000.00
2.	EXCLUSION AMOUNT	\$	100,000.00
3.	TAXABLE GROSS RECEIPTS	\$	900,000.00
3a.	GROSS RECEIPTS RATE		.3983 %
4.	GROSS RECEIPTS TAX DUE	\$	3,584.70
5.	NEW BUSINESS FACILITY CREDITS	\$	0.00
6.	TOTAL TAX DUE	\$	3,584.70





Delaware Withholding Tax

- If paying wages or other remuneration, must file withholding.

Q. How do I open a withholding account with the State of Delaware?

- To open a withholding account: Register online using the **One Stop-Business Licensing and Registration** system

Q. What are Delaware's withholding requirements?

- Please visit Delaware's **Employer's Guide** for withholding regulations and employer's duties.

Q. What penalties apply to late filing and/or payment of withholding tax?

- Withholding tax returns filed late are subject to a penalty of 5% per month, plus interest of 0.5% per month from the original due date until paid. In addition to the above penalties and interest, an additional penalty of 1% 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. (30 Del.C., Sec. 533 & 534)





Electronic Payment Only

- All Delaware Gross Receipts and Withholding payments will only be received via the Delaware Portal (tax.delaware.gov)
- Cash payment requests will be politely turned away based on long standing DOR policy.
- Departmental policy will not consider an initial attempt to pay by cash as the effective date for payment of the tax.



Delaware Related Tax Information



Deduction for Ordinary and Necessary Business Expenses:

- Delaware only credit for the amount equal to the ordinary and necessary business expenses paid or incurred for the taxable year by a marijuana business operating...which is disallowed as a deduction for federal purposes pursuant to § 280E of the Internal Revenue Code [26 U.S.C. § 280E].

Corporate Income Tax Extension

- Delaware corporate income tax returns are due in the case of a calendar year taxpayer, on or before April 15 of the following year. In the case of a fiscal year taxpayer, the return is due on or before the fifteenth day of the fourth month following the close of the fiscal year. Please note a federal extension automatically extends the Delaware due date. An extension of time to file is not an extension of time to pay

Personal Income Tax Extension

- To extend your due date for submitting your completed income tax return (from April 30, 2025 to October 15, 2025 submit the following to the Division of Revenue no later than April 30, 2025. 1. The completed copy of Form PIT-EXT; and 2. Your payment of any balance of tax liability estimated to be due for tax year 2025.





Other Business Related Taxes

- Schedule C – Single Member LLC or Sole Proprietor
- 1065 – U.S. Return of Partnership Income
- 1120-S – U.S. Income Tax Return for an S Corporation
- 1120 – U.S. Corporation Tax Return Income Tax Return
- Unemployment Tax <https://labor.delaware.gov/divisions/unemployment-insurance/employer-services/>
- Franchise Tax <https://corp.delaware.gov/paytaxes/>





Key Contacts

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- Brady Lamers – Brady.Lamers@delaware.gov
- James Hall – James.Hall@delaware.gov

Immediate questions or concerns please call 302-577-8200

Inquiries will be responded to within 24 hours

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Matthew Bain - Matthew.Bain@delaware.gov

Brady Lamers – Brady.Lamers@delaware.gov

James Hall – James.Hall@delaware.gov



Questions



- **When should we apply online for licensure on One Stop?**
 - Part of OMC application process is to have a business license. Usually this is the first thing that is done after receiving your FEIN and setting up your corporation.
- **Is any action needed for the calendar year 2024?**
 - We cannot give tax advice, but know that, by law, anyone transacting business in Delaware needs a license before business can begin serving the public, again part of OMC application process is to have a business license.
- **When do we start filing monthly?**
 - Monthly filing would begin on the 15th of the month following a business' first month of reportable receipts.
- **If my original Tax Clearance has expired, what must be done to get it renewed?**
 - If there are no changes to the business structure and or members of ownership, we are asking that you resend in the ATH- RTF. The fee is waived the second time. IF there is a new partner added and or the business structure has changed in some way, we will request new forms as well as paying the fee.



Questions



THANK YOU !!!

