



# Delaware Voluntary Tax Compliance Initiative

## Client Advisories

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The State of Delaware has authorized its Division of Revenue to establish a voluntary tax compliance initiative which will run from September 1, 2009, through October 30, 2009 (the "Term of the Initiative"). The purpose of the program is to encourage the voluntary disclosure and payment of taxes owed to the State of Delaware.

The program provides two distinct benefits. If during the Term of the Initiative, a taxpayer: (i) files a voluntary return and pays the eligible taxes (see bulleted list below) reported to be due, or enters into an installment arrangement for payment of the reported taxes; or (ii) pays taxes the assessment of which is final before the beginning of the Term of the Initiative on September 1, 2009; then: (A) all penalties, interest and other collection fees with respect to those taxes will be waived, and (B) the Division of Revenue is prohibited from assessing any taxes, interest or penalties for any voluntary return reporting eligible taxes under the program for tax periods before January 1, 2004. To qualify, a taxpayer must pay eligible taxes or enter into a payment plan by June 30, 2010.

The following Delaware state tax liabilities, due for periods ending before January 1, 2009, and unpaid as of September 1, 2009, are eligible:

- Personal income taxes
- Gift taxes
- Estate taxes
- Income taxes on estates and trusts
- Corporation income taxes
- Occupational license fees and tax
- Contractors' license fees and tax
- Manufacturers' license fees and tax
- Retail and wholesale merchants' license fees and tax
- Use taxes and gross receipts taxes on leases of tangible personal property
- Tobacco products license fees and tax

- Realty transfer taxes
- Public utilities taxes
- Lodging taxes

At this time, the procedural rules for the implementation of the Program have not been made available.

If you have any questions, please feel free to contact Gordon Moore, Chair of Archer's Tax Group, at (856) 354-3087 or [gmoore@archerlaw.com](mailto:gmoore@archerlaw.com).

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## Related People



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