

STATE OF DELAWARE  
DEPARTMENT OF FINANCE

DIVISION OF REVENUE  
INFORMATION CIRCULAR 75-1

June 26, 1975

SUBJECT: Protective Claims for Refund - Chapter 11, Title 30,  
Personal Income Tax.

1. The question of "protective refund claims" filed under Chapter 11, Title 30, relating to the individual income tax, was recently reconsidered by this Division. As a result of such reconsideration, it was concluded that Sections 1200-1202, 30 Delaware Code, do not require the Division of Revenue to act on a claim for refund within any stated period of time, and, hence does not preclude the Division from holding a protective refund claim in a suspense status in a proper case.
2. Accordingly, it is the present policy of the Division of Revenue to permit the filing of protective claims for refund under Chapter 11 in any case where the claim is dependent upon the resolution of an underlying issue which is in litigation or pending a final determination by the Internal Revenue Service.
3. The taxpayer should be notified that the claim will be held in suspense until the underlying matter is resolved.

  
Robert R. Smyers  
Deputy Director

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