

STATE OF DELAWARE  
DEPARTMENT OF FINANCE  
DIVISION OF REVENUE  
601 DELAWARE AVENUE  
WILMINGTON, DELAWARE 19899

TAX NEWSGRAM 71-11

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PERSONAL INCOME TAX - WITHHOLDING TAX

The standard deduction is 10% of Delaware Adjusted Gross income not to exceed \$500 if married filing separately or \$1,000 for all other taxpayers.

Employers who are using computers to determine the withholding tax for employees ordinarily would use 10% or maximum of \$1,000 as the standard deduction in their computation.

Employees should be advised that if they are married and may file separate returns their employer should be notified that 10% or maximum of \$500 standard deduction should be used.

Employers when contacting this office should be advised that the new tables will be based on 10% or \$1,000 whichever is lower and that separate computation will be required for married employees earning between \$5,000 and \$10,00 annually if it is expected they may file separate returns.

  
J. H. Kennedy  
Director of Revenue

jvm

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