

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

TAX NEWSGRAM 73-7

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PERSONAL INCOME TAX

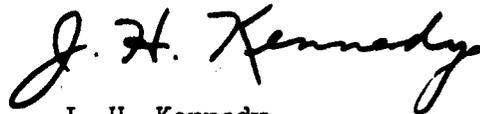
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Credit for Taxes Paid Another State

QUESTION:

What is the proper procedure to be used by taxpayers who are residents of Delaware and have claimed credit for taxes paid to another State, and subsequent to the filing of the Delaware return, adjustments are made by the other State, either increasing or decreasing the tax due to that State.

If the other State increases the tax liability due to that State, taxpayer should file a claim for revision requesting the additional credit be allowed for Delaware tax purposes, attaching a copy of the audit adjustment report.

If the other State reduces the liability due to that State, taxpayers should file an amended Delaware return adjusting the tax credit and pay the additional tax due.



J. H. Kennedy
Director of Revenue

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