



STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF REVENUE
601 Delaware Avenue
Wilmington, Delaware 19899

TAX NEWSGRAM 75-22

October 20, 1975

- Magnetic Tape Reporting for Information Returns

The State of Delaware, Department of Finance, Division of Revenue will accept annual information returns on magnetic tape instead of paper documents under the conditions set forth by the Internal Revenue Service in Revenue Procedure 75-20, Internal Revenue Bulletin No. 19 dated May 12, 1975, with the following noted exceptions:

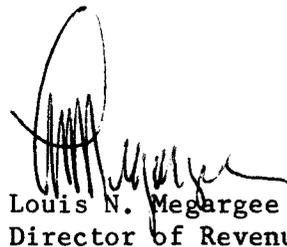
1. Magnetic Tape Specifications; 9 channel EBCDEC (Extended Binary Coded Decimal Interchange Code); (a) Odd Parity; (b) 800, 1600 Densities.
2. Delaware State Tax Withheld
The last portion of each payee "B" record is used to record this information. These Special Data Entries will begin in positions 201, 211, 221, 231, 241, 251, 261 or 271 depending on the number of payment amount fields included in the record.
3. Payers or agents who desire to file statements in the form of magnetic tape must first file a letter of application. This letter should be addressed to the Director, Division of Revenue, 601 Delaware Avenue, Wilmington, Delaware 19899.

The letter of request must contain a copy of the Federal application setting forth the following:

- (a) Name, address and Employer Identification Number of person, organization or firm making request.
- (b) Name, title and telephone number of person to contact regarding the request.
- (c) An estimate, by type of form, of the number of statements to be reported in tape format, and the number, by type of form, to be reported on paper form.



- (d) Type and nature of equipment to be used to prepare tape files, i.e., manufacturer and model of main frame and tape drives, tape width, density and recording code.
- (e) List of payers to be included in the file(s) if the requestor is an agent.
- (f) Signature of official responsible for the preparation of tax reports of his authorized agent.



Louis N. Megargee
Director of Revenue

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