



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

DIVISION OF REVENUE  
TAX RULING 77-12

November 23, 1977

- Magnetic Tape Reporting for Information Returns

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

1. Magnetic Tape Specifications:
  - (a) Nine (9) channel EBCDIC (Extended Binary Coded Decimal Interchange Code);
  - (b) Odd Parity;
  - (c) 800, 1600, or 6250 density.
2. Delaware Information:

The last portion of each payee "B" record is used to record this information as described under Special Data Entries on page 18 of said IRS bulletin. The Delaware Gross Income (wages, dividends, interest, or royalties, etc.) must be recorded in the first field following name and address. The Delaware Income Tax withheld (if applicable) must be recorded immediately to the right of the first field. Each field must be ten (10) positions in length. As noted in the IRS bulletin the starting position of the first Delaware information field is dependent upon the number of fields used for IRS reporting.



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The magnetic tape (s), accompanied by a covering letter containing the same information as required for Federal purposes, plus Delaware Form W-3 (Reconciliation of Delaware Income Tax Withheld) should be addressed to Division of Revenue, State Office Building, 9th & French Streets, Wilmington, Delaware 19899.

  
John L. Sullivan  
Director of Revenue

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