



STATE OF DELAWARE  
DEPARTMENT OF FINANCE  
DIVISION OF REVENUE  
DELAWARE STATE BUILDING  
820 N. FRENCH STREET  
WILMINGTON, DELAWARE 19801

DIVISION OF REVENUE  
TECHNICAL INFORMATION MEMORANDUM 84-5

November 9, 1984

SUBJECT: Withholding of Delaware Income Tax Regulations

Enclosed is a copy of "Withholding of Delaware Income Tax: Regulations, Employer's Duties, and Withholding Tables". These regulations implement recent legislation which reduces the State personal income tax rates and increases the deductions for personal exemptions beginning for taxable years after December 31, 1984, as well as provide for certain revisions and clarifications of the requirements for employers to withhold, report and pay personal income tax.

Your attention is also directed to the withholding requirements highlighted in Section 9 of this booklet, regarding withholding taxes from retirement plans, commercial annuities or employer deferred compensation.

Also, employers are asked to follow the new "5 working day" requirement if an employee, upon filing a W-4 withholding exemption certificate, claims to be exempt from withholding of Delaware Income Tax or claims in excess of 14 personal allowances. Refer to Section 12(b) of the booklet for proper notification procedures to the Division of Revenue.

*Robert W. Chastant*

Robert W. Chastant  
Director of Revenue

Enc.