



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

TECHNICAL INFORMATION MEMORANDUM 85-4

August 5, 1985

SUBJECT: State Information Returns and Reporting

In light of Delaware's growing number of information exchange programs with the Internal Revenue Service, it is no longer necessary or desirable for the Division of Revenue to require the duplicate Information Reporting of Federal Series 1099 forms. Therefore, such Information Reporting will no longer be necessary in Delaware as long as all federal requirements for same are satisfied. Notwithstanding this waiver of certain information return requirements, the Delaware Division of Revenue may require information returns when the business or reporting entity is under audit or as information returns are required by the Division for the administration and enforcement of the Delaware tax statutes.

Technical Information Memorandum 83-1 issued January 4, 1983, regarding the procedures for combined federal/state reportings of Forms 1099 series information is made obsolete by this technical information memorandum.

The Delaware Division of Revenue continues to require reporting of the Wage and Tax Statement Series (W-2 and W-3) and encourages the use of reporting on magnetic tape. Guidelines for reporting of Wage and State Tax information are provided in the booklet: Withholding of Delaware Income Tax - Regulations, Employer's Duties, Withholding Tables (available from the Division of Revenue).

A handwritten signature in black ink, appearing to read "R. W. Chastant".

Robert W. Chastant  
Director of Revenue