



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

DIVISION OF REVENUE

DECEMBER 22, 1988

TECHNICAL INFORMATION MEMORANDUM 88-3

SUBJECT: **MAGNETIC MEDIA REPORTING OF EMPLOYEES ANNUAL WAGE DATA**

Every employer required to deduct and withhold State income tax from wages and other remuneration paid to employees must furnish to each employee a statement (W-2) of wages or other remuneration paid during the calendar year by January 31st of the succeeding year. An exact duplicate of such statement (W-2) must be supplied to the State of Delaware, Department of Finance, Division of Revenue by February 28th.

The State of Delaware, Department of Finance, Division of Revenue accepts annual W-2 returns on magnetic tape instead of paper documents under conditions set forth by the United States Department of Health and Human Services in Publication TIB-4, SSA Pub. No. 42007, ICN 436680, dated October 1988 with the following conditions:

◦ **MAGNETIC TAPE SPECIFICATIONS**

1. Nine (9) channel EBCDIC (Extended Binary Coded Decimal Interchange Code);
2. Odd Parity;
3. 1600 or 6250 density.

**SUPPLEMENTAL "S" RECORD**

When reporting W-2 information on magnetic tape, the Code "S" record must be created. You must use the record layout as described in TIB-4 with the following modifications:

<u>Positions</u>	<u>Remarks</u>
126-127	Not Used; Enter Blanks.
132-184	Not Used; Enter Blanks.
202-275	Not Used; Enter Blanks.

## DISKETTE REPORTING

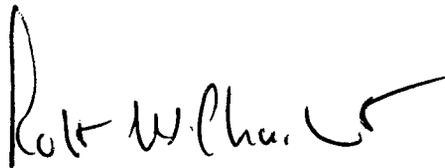
At the present time, the Division of Revenue is not able to accept diskettes for W-2 reporting.

## QUESTIONS

If you have questions concerning your filing requirements, please contact the Withholding Tax Section at (302) 571-3384. Questions concerning tape specifications, test files and labeling should be made to the Applications Support Bureau at (302) 571-2070

## WHERE TO FILE

The magnetic tape(s), accompanied by a covering letter containing the same information as required for Federal purposes, plus Delaware W-3 (Reconciliation of Delaware Income Tax Withheld), should be addressed to State of Delaware, Division of Revenue, 820 North French Street, Wilmington, Delaware 19801.



Robert W. Chastant  
Director of Revenue