



STATE OF DELAWARE  
DEPARTMENT OF FINANCE  
DIVISION OF REVENUE  
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**DIVISION OF REVENUE**

**TECHNICAL INFORMATION MEMORANDUM 93-6**

**DECEMBER 8, 1993**

**RE: RETURN PREPAYERS' FILING PROCEDURES AND FACSIMILE RETURNS.**

**CONTACT PERSON:** Peggi Avanzato  
(302) 577-3353

The following procedures are brought to the specific attention of return preparers so as to allow the Division of Revenue to provide optimal service during the tax year 1993 personal income tax season.

1. **Labels.** Whenever possible use the label supplied with the Division of Revenue form. The Division of Revenue performs an initial sort of "good label" returns and subjects "good label" returns to fewer manual procedures. Thus, refunds on "good label" returns are issued faster than on returns with no labels or with labels created by return preparers.
2. **Forms.** The practice most likely to result in speedy issuance of refunds is: **USE THE DIVISION OF REVENUE FORM OR APPROVED FACSIMILE. DO NOT FILE PHOTOCOPIES.**

The following sorts of delays can be caused by unofficial or photocopied returns:

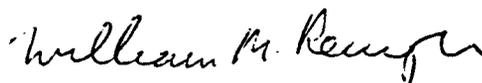
- A. Preparer-created forms are often found to include encoded information that pertains to a wrong tax year, wrong tax type, or even the wrong taxpayer. In each of these cases the taxpayer will not be treated as having filed returns or will not be properly credited with payments.
- B. When imaged, essential information is obscured. The Division of Revenue is transitioning to imaging technology for tax processing. Official forms are designed to accommodate this process and to provide clear images. Processing of unofficial forms, with different coloration and spacing, may be delayed, and refund issuance slowed.
- C. Photocopies are often less legible than originals. Illegible or difficult to interpret returns are processed behind clearly legible returns.
- D. **Conclusion.** For the best service to clients the Division of Revenue recommends that preparers do not file either unapproved facsimiles or photocopies. Please contact Peggi Avanzato at (302) 577-3353 for approval of facsimile returns.

**3. Procedure for illegible or unapproved facsimile returns.**

Returns that cannot be read or which are otherwise non-processable are subject to the following potential outcomes:

- A. Return not processed and returned to the taxpayer; and
- B. Taxpayer potentially subject to penalty for non-filing or late filing of returns; and/or
- C. Refund issuance delayed as a result of additional manual attention required to be applied to the return.

Tax preparers with questions or concerns about how to achieve prompt turnaround for processing of their clients' returns are encouraged to call Peggi Avanzato at the number above.



William M. Remington  
Director of Revenue