



STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF REVENUE
CARVEL STATE BUILDING
820 N. FRENCH STREET
P.O. BOX 8911
WILMINGTON, DELAWARE 19899-8911

FEBRUARY 17, 1995

DIVISION OF REVENUE

TECHNICAL INFORMATION MEMORANDUM 95-3

**NOTICE OF CORRECTION TO 1994 FORM 1100S
S CORPORATION RECONCILIATION RETURN
AND SHAREHOLDERS INFORMATION RETURN**

This Memorandum is to advise that Line 1, Form 1100S, S Corporation Reconciliation Return and Shareholders Information Return, has an incorrect reference to Line 23, Schedule A, Form 1100S. The correct reference should be to Line 24, Schedule A, Form 1100S. The instructions for completion of the form have the correct reference and correctly describe how to complete the information for this line on the form.

A handwritten signature in black ink, appearing to read "Wm Remington".

William M. Remington
Director of Revenue