

State of Delaware
DEPARTMENT OF FINANCE
Division of Revenue

NONDISCLOSURE STATEMENT

Section 368, Title 30, Delaware Code, and Section 7431, Federal Internal Revenue Code, make it unlawful for any employee, or former employee of the Division of Revenue (or person employed on an independent contract basis) to disclose to any unauthorized person any information set forth in any State or Federal income tax return, report, or document filed with the Division including the fact that it was or was not filed. Violation of this provision may be punished by a fine of \$1,000, or imprisonment of both. The law provides as follows:

§ 368, Secrecy of returns and information; penalty.

- (a) Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for any officer or employee of the Department of Finance, or for any other officer or employee of this State who has access to tax returns or information from tax returns under this Title (other than Chapters 30 (except §3004 and §3005), 51, and 52) to disclose or make known to any person in any manner the amount of income or of any particulars set forth or disclosed in any report or return required under this Title (other than Chapters 30 (except §3004 and §3005), 51, and 52) including any copy of any portion of federal income or state tax return, or any information on a federal return or report which is required to be attached to or included in a State tax return.
- (b) Nothing in this section shall be construed to prohibit the publication of statistics classified so as to avoid identification of specific taxpayers, or to prohibit the disclosure of the tax return information of any taxpayer to such person or persons as the taxpayer may designate in a written request or consent to such disclosure.
- (c) For purposes of this section, the term "officer or employee" shall include present and former officers and employees, and any person or persons employed or retained by the State on an independent contractor basis. The term "return" or "report" shall include report of the Internal Revenue Service or other competent federal authority containing tax return information.
- (d) Any violation of this Section shall be a misdemeanor, punishable upon conviction by a fine not to exceed \$1,000 or imprisonment not to exceed six months, or both. The Superior Court shall have exclusive original jurisdiction over such misdemeanor.
- (e) For purposes of this section, the terms "return" and "return information" shall not be construed to include any information appearing or to appear on the face of a license required to be displayed under §2109 of this Title or the name or mailing address of the licensee of said license.

In addition, it is unlawful to access Federal Tax return information for any reason other than those pertaining to the official business of the Division of Revenue. It is contrary to the rules governing employment for an employee to access either state or federal tax return information for thither than official purposes.

Patrick T. Carter
Director of Revenue

Please indicate, by your signature below, that you have read and understood the foregoing provisions of law and policy.

(Signature at start of employment)

Signature of Employee

____/____/____
Date

Please indicate, by your signature below, that you understand the foregoing nondisclosure provisions apply to you as a former Division of Revenue employee.

(Signature at start of employment)

Signature of Employee

____/____/____
Date