## Patrick Carter Director Delaware Division of Revenue

Patrick Carter was appointed Director of the Delaware Division of Revenue in May 2003. As the Director he oversees a staff of 200 who are responsible for the administration and enforcement and collection of the Personal and Business Income Taxes for the State of Delaware. Prior to becoming Director, Patrick served as the Deputy Director of the Delaware Division of Revenue from 1994 to 2001.

Prior to joining the State of Delaware, Patrick served as Finance Director for the City of Wilmington, DE for five years; worked for J.P. Morgan Bank in Delaware and Coopers & Lybrand, CPA Firm in Philadelphia.

Patrick received his M.B.A. in Finance from Indiana University, Indiana; his B.S. in Accounting from the University of Delaware and is a member of the Delaware Society of CPA's and currently serves as on the President of the Federation of Tax Administrators, an Association of Tax Commissioners representing the 50 States plus New York City and Washington, DC.