

AFFIDAVIT TO THE REGISTER OF WILLS
THAT NO DELAWARE INHERITANCE TAX
RETURN IS REQUIRED



Rev. Code. 002-02

FOR THE ESTATE OF _____ SOCIAL SECURITY NO: _____

State of Delaware)
) SS.
County of Kent)

BE IT REMEMBERED that on this _____ day of _____, _____, personally appeared before me, a Notarial Officer of the State and County aforesaid, _____

_____, _____ of _____

known to me personally to be such, who being duly sworn according to law, did depose and say that:

1. _____ the _____ of _____ who died on _____ as evidenced by the attached certified copy of a death certificate.

2. The decedent owned the following property located in Delaware:

;

3. The entire interest in the above-mentioned real property passes to _____ the surviving spouse, whose address is _____

4. _____ have read and understand the requirements for the filing of a State of Delaware Inheritance Tax Return as prescribed by Section 1341, Title 30, of the Delaware Code, and hereby declare that no such return is required to be filed on behalf of the above-named decedent.

IN WITNESS WHEREOF, _____ have set _____ and _____ the day and year first above written.

_____ (Seal)

SWORN AND SUBSCRIBED before me the day and year first above written.

NOTORIAL OFFICER
MY COMMISSION EXPIRES: _____

**INSTRUCTIONS FOR AFFIDAVIT THAT NO DELAWARE
INHERITANCE TAX RETURN IS REQUIRED**

This form, together with a certified copy of the decedent's death certificate, must be filed in the Office of the Register of Wills in the county in which letters of administration may have been granted, as well as in any other county in Delaware in which the decedent owned real property, when the following conditions exist, where applicable:

1. The value of the gross estate passing to the husband or wife does not exceed \$250,000 not including property owned as tenants by the entirety or there is no Delaware Inheritance Tax due. There will be a tax due if the taxable share, column 4 of computation schedule Form 600 exceeds \$70,000.
2. The value of the gross estate passing to a parent, grandparent, child by birth, wife or widow of a son, husband or widower of a daughter, child by legal adoption, stepchild, or the lineal descendent of the decedent or the stepchild, does not exceed \$25,000 and there is no real property passing to any of the above-described persons.
3. The value of the gross estate passing to a brother, sister, aunt, uncle, great aunt or uncle, great great aunt or uncle, niece, nephew, grand niece or nephew, great grand niece or nephew, first cousin, or a first cousin once removed does not exceed \$5,000 and there is no real property passing to any of the above described persons. Relatives of the decedent's husband or wife are not one of the above described persons.
4. The value of the gross estate passing to any other person does not exceed \$1,000 and there is no real estate.

Where real property passes to a surviving spouse, describe each parcel of real estate in enough detail that it can be easily identified. Include street address, development, tax parcel number and deed record number and, for rural parcels, the acreage, hundred, road name and number, tax parcel number and deed record number.

A COPY OF THIS FORM IS TO BE FILED WITH THE DIVISION OF REVENUE.

IF YOU HAVE ANY QUESTIONS REGARDING THESE INSTRUCTIONS,
PLEASE CALL (302) 571-3344.