

INSTRUCTIONS FOR AFFIDAVIT
THAT NO DELAWARE ESTATE TAX RETURN IS REQUIRED
NDETRR99

Section 1505, Title 30, of the Delaware Code:

Returns: Time to file return and pay tax.;

- (a) Duty to file return. — The personal representative shall have a duty to file an estate tax return with this State in all cases when a representative for the estate of a resident decedent, or a representative for the estate of a nonresident decedent having real or tangible personal property located in this State which is included in the value of the decedent's Delaware taxable estate, is required to file a federal estate tax return under the provisions of the Internal Revenue Code in effect as of the decedent's date of death.
- (b) Time to file return. — The estate tax returns required by this chapter shall be filed within 9 months after the date of the decedent's death.
- (c) Time and place for payment of tax. — The personal representative shall, without assessment, notice or demand, pay any tax due thereon to the Division of Revenue on or before the date fixed for filing the return. The Director of Revenue shall prescribe the place for filing any return, declaration, statement or other document required pursuant to this chapter and for the payment of any tax.