

INSTRUCTIONS FOR AFFIDAVIT THAT NO DELAWARE
INHERITANCE TAX RETURN IS REQUIRED
NDITDA97

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 the 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, niece, nephew, grandniece or nephew, great grandniece 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 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) 577-8200; AFTER THE SERIES OF SELECTIONS, PRESS 1 FOR A CUSTOMER SERVICE REPRESENTATIVE.