

5 East Pine Street  
P.O. Box 743  
Georgetown, DE 19947



Phone: (302) 855-7875  
Fax: (302) 853-5871  
sussexcountyde.gov

FORM NDITDA98

# Register of Wills

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

**FOR DECEDENTS DYING 1998 ONLY**

Rev. Code 002-02

For the Estate of

Social Security #

STATE OF )  
) SS.  
COUNTY OF )

BE IT REMEMBERED, that on this \_\_\_\_\_ day of \_\_\_\_\_, A.D., \_\_\_\_\_, personally appeared before me, a Notarial Officer of the State and County aforesaid, \_\_\_\_\_, Personal Representative(s)/Surviving Joint Tenant with Right of Survivorship (select one) of \_\_\_\_\_, known to me personally to be such, who being duly sworn according to law, did depose and say that:

1. I (we) am (are) the Personal Representative(s)/Surviving Joint Tenant with Right of Survivorship (select one) of \_\_\_\_\_ who died on \_\_\_\_\_ as evidenced by the attached certified copy of a death certificate.
2. The decedent owned the following real property located in Delaware:
3. The entire interest in the above mentioned real property passes to the surviving spouse \_\_\_\_\_, whose address is \_\_\_\_\_.
4. I (we) 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, I (we) have set my (our) hand(s) and seal(s) the day and year first above written.

\_\_\_\_\_ (SEAL)

\_\_\_\_\_ (SEAL)

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

\_\_\_\_\_  
NOTARIAL OFFICER

My Commission Expires: \_\_\_\_\_

INSTRUCTIONS FOR AFFIDAVIT THAT NO DELAWARE  
INHERITANCE TAX RETURN IS REQUIRED  
NDITDA98

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 as joint tenants with rights of survivorship and 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 \$140,000.
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 \$100,000 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 \$10,000 and there is no real property passing to any of the above described persons.
4. The value of the gross estate passing to any other person does not exceed \$2,000 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.