DELAWARE
DIVISION OF REVENUE

FORM **REW-EST**

REAL ESTATE TAX RETURN
DECLARATION OF ESTIMATED INCOME TAX

RESET PRINT

Form REW-EST must be completed for all conveyances, and must be presented at the time of recording.

PART 1

DESCRIPTION OF THE PROPERTY	ADDRESS OF THE PROPERTY			
	ADDRESS			
	ADDRESS 2			
	CITY			
	STATE		ZIP CODE	

TAX PARCEL NO. ☐ NEW CASTLE ☐ KENT ☐ SUSSEX DATE OF TRANSFER

PART 2

TRANSFEROR/SELLER IS:

- ☐ Individual or Revocable Living Trust
- ☐ Corporation
- ☐ Trust or Estate
- ☐ Business Trust
- ☐ Partnership
- ☐ S Corporation
- ☐ Limited Liability Company
- ☐ Other

PART 3

TRANSFEROR OR SELLER ACQUIRED PROPERTY BY:

- ☐ Purchase
- ☐ Gift
- ☐ Inheritance
- ☐ 1031 Exchange
- ☐ Foreclosure / Repossession
- ☐ Other

PART 4

TRANSFEROR/SELLER'S NAME; SSN OR EIN; AND ADDRESS TO WHICH CORRESPONDENCE IS TO BE MAILED AFTER SETTLEMENT

FIRST NAME		ADDRESS		
LAST NAME		ADDRESS 2		
TAXPAYER ID		CITY		
		STATE	ZIP CODE	

Enter only one name and SSN or EIN per return. If more than one transferor/seller, you MUST complete Form REW-SCH. If the transferor/seller is a pass-through entity, list the EIN of the pass-through entity and complete Form REW-SCH, listing each non-resident member or stockholder and their share of the tax being paid with the return. Failure to complete Form REW-SCH will delay the processing of the individual income tax returns filed by the non-resident members or stockholders.

PART 5

IF APPLICABLE, CHECK APPROPRIATE BOX. (Check no more than one box.) RESET

- ☐ Transferor/seller is a resident (a) individual, (b) pass-through entity or (c) corporation, and not subject to withholding under 30 Del. C §§ 1126, 1606 or 1909;
- ☐ Sale or exchange exempt from gain realization;
- ☐ Gain realized excluded from income for tax year of sale or exchange;
- ☐ Sale exempt due to foreclosure. (See Instructions)

If any box in Part 5 is checked, **DO NOT** complete Parts 6, 7 and 8 below. No payment is due at this time.

PART 6

COMPUTATION OF PAYMENT AND TAX TO BE WITHHELD (See instructions.)

6a	**TOTAL SALES PRICE**	$
6b	**LESS SELLING EXPENSES/REDUCTIONS TO SALE PRICE**	$
6c	**NET SALES PRICE** (Subtract Line 6b from Line 6a)	$
6d	**ADJUSTED BASIS OF PROPERTY OR LIENS PAID AT SETTLEMENT**	$
6e	**TOTAL GAIN** (Subtract line 6d from line 6c)	$
6f	**DELAWARE ESTIMATED INCOME TAX DUE - Multiply** line 6e by 8.7% for C corp., and by 6.6% for all others	$

NOTE: If Part 6 is not filled out or is incomplete, the required 6.6% or 8.7% will be withheld from the net proceeds at settlement and submitted to the Division of Revenue as required by law.

PART 7

☐ Check this box if the transferor/seller is reporting gain under the installment method. No tax is payable at this time.

NOTE: If completing this section, when you recognize any gain arising from the sale of property in the State of Delaware, you must report and remit the tax due to the State of Delaware on that transaction.

PART 8

8	**DELAWARE ESTIMATED INCOME TAX PAID** (See instructions)	$

Under penalty of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct and complete. If prepared by a person other than the transferor/seller, the declaration is based on all information of which the preparer has any knowledge. Transferor/Seller, please sign and print full name and title (if any):

AUTHORIZED SIGNATURE | PRINT NAME | DATE | TITLE

DFREWEST2024019999V1
Revision 20240830

MAIL COMPLETED FORM TO:
Delaware Division of Revenue
820 N. French Street
PO Box 8763
Wilmington, DE 19899-8763