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

FORM NDETRR99



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Register of Wills

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

FOR DECEDENTS DYING JANUARY 1, 1999 THROUGH DECEMBER 31, 2017	
For the Estate of	Social Security #
STATE OF))SS. COUNTY OF)	
BE IT REMEMBERED, that on this day of before me, a Notarial Officer of the State and County afo Personal Representative(s)/Surviving Joint Tenant known according to law, did depose and say that:	resaid,
 I (we) am (are) the Personal Representative(s)/Survione) of	_ who died onath certificate.
3. I (we) have read and understand the requirements Return as prescribed by Section 1505, Title 30, of th Internal Revenue Code related to filing of federal Delaware Estate Tax Return is required to be filed or	e Delaware Code, and applicable provisions of the estate tax returns, and hereby declare that no in behalf of the above-named decedent.
IN WITNESS WHEREOF, I (we) have set my (our) hand	
	(seal) Name
·	Address
SWORN AND SUBSCRIBED before me the day and year	ear first written.
	NOTARIAL OFFICER
	My Commission Expires:

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.