

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

**SAMPLE  
\$10 FEE**

**FOR DECEDENTS DYING ON OR AFTER 1/1/1999 AND THROUGH 12/31/2004 AND  
FOR DECEDENTS DYING ON OR AFTER 7/1/2009 AND THROUGH 12/31/2017**

FOR THE ESTATE OF **NAME OF DECEDENT**

STATE OF **DELAWARE** )  
 ) SS.  
COUNTY OF **NEW CASTLE** )

BE IT REMEMBERED, that on this **DATE** day of **MONTH, YEAR** personally appeared before me a Notarial Officer of the State and County aforesaid, **YOUR NAME**, Personal Representative(s)/Surviving Joint Tenant With Right of Survivorship(select one) of **NAME OF DECEDENT**, 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 **NAME OF DECEDENT** who died on **DATE OF DEATH** as evidenced by the attached certified copy of a death certificate.
2. The decedent owned the following real property located in Delaware:

**FULL ADDRESS (Street, City, State, Zip Code and Tax Parcel#)**

3. I(We) have read and understand the requirements for the filing of a State of Delaware Estate Tax Return as prescribed by Section 1505, Title 30, of the Delaware Code, and applicable provisions of the Internal Revenue Code related to filing of federal estate tax returns, and hereby declare that no Delaware Estate Tax 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.

Sign here in front of a notary: **Sign in the Presence of a Notary Public** (SEAL)

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

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

\_\_\_\_\_  
Notarial Officer

My Commission Expires:

## **Section 1505, TITLE 30 of the Delaware Code**

“Returns: Time to File Return and Pay Tax.

- (a) Duty to file return – An estate tax return shall be filed pursuant to this Chapter in all cases when
1. A resident decedent or a non-resident decedent having real or tangible personal property situated in this state is required to file a federal estate tax return; and
  2. The federal estate tax laws allow a credit for state death taxes paid for estates of decedents dying on the date of death of such resident and nonresident decedent, regardless of whether a credit is allowed on the federal estate tax return of such resident or nonresident decedent.
- (b) Time to file return – The estate tax return required by this chapter shall be filed on or before the due date for the federal estate tax return (with regard to extensions).
- (c) Time and place for payment of tax – The personal representation 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.”

Not Necessary to File an Estate Tax Return:

**NO** estate tax return is required to be filed when the gross estate, as defined by the federal government, is less than the following values:

<u>CALENDAR YEAR</u>	<u>EXEMPTED AMOUNT</u>
1999	\$650,000
2000	\$675,000
2001	\$675,000
2002	\$1 million
2003	\$1 million
2004	\$1.5 million
2005	\$1.5 million
2006	\$2 million
2007	\$2 million
2008	\$2 million
2009	\$3.5 million
2010	\$5 million
2011	\$5 million
2012	\$5.12 million
2013	\$5.25 million
2014	\$5.34 million
2015	\$5.43 million
2016	\$5.45 million
2017	\$5.49 million