

STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF REVENUE
601 DELAWARE AVENUE
WILMINGTON, DELAWARE 19899

TAX NEWSGRAM 74-6

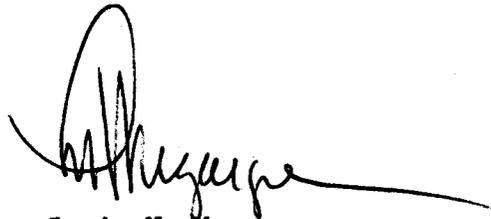
June 28, 1974

- Realty Transfer Tax - Identification Number

Section 5402, Title 30, Delaware Code, imposes a Realty Transfer Tax of 2% (apportioned between the grantor and grantee) of the value of the realty transferred. The agents of the Department of Finance (Recorder of Deeds in Kent and Sussex Counties and the County Finance Officer in New Castle County) collect this tax at the time the deed is recorded in accordance with rules and regulations established by the Director of Revenue.

In order to assist in the proper administration and enforcement of the tax laws, and for this purpose only, the Director of Revenue issued Tax Newsgram 74-4 dated May 2, 1974, requiring that the Social Security Number or the Employer Identification Number of the grantor and grantee be furnished to the agent at the time the tax is paid, and included on the daily report of transactions submitted to the Division of Revenue.

Tax Newsgram 74-4 is hereby modified to limit such requirement to the identification number of the "grantor" only. Further, the failure or refusal of the grantor (or person acting on his behalf) to supply such identification number will not be grounds for refusing to collect the tax, but such failure or refusal shall be noted on the report of such transaction to the Division of Revenue.



Louis N. Megargee
Director of Revenue

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