



STATE OF DELAWARE  
DEPARTMENT OF FINANCE  
DIVISION OF REVENUE  
601 Delaware Avenue  
Wilmington, Delaware 19899

DIVISION OF REVENUE  
TAX RULING 77-9

August 17, 1977

- Delaware Inheritance Tax Returns

The revised Delaware Inheritance Tax Law (Chap. 13, Title 30, Delaware Code), is applicable to estates of decedents dying on or after January 1, 1977. The new law requires that an Inheritance Tax return be filed with the Division of Revenue within 9 months after the date of death.

The Delaware Inheritance Tax return, Form 600, has been published and is now available upon request. Accordingly, in the case of estates of decedents dying on or after January 1, 1977, the Division of Revenue will no longer accept Forms 25, 25A, 25B, 25C or 25J, relating to inventory of assets and schedule of deductions. Only Form 600, the Delaware Inheritance Tax return, will be accepted in such cases.

  
John L. Sullivan  
Director of Revenue

RRS/mrs

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